

Scottish
Human Rights
Commission

**Annual Report and
Financial Statements**

For the Year Ended 31 March 2022

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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 2021-22.

The financial statements for the financial year ended 31 March 2022 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

The Commission's mandate to promote and protect human rights in Scotland remained at the heart of our work during the period covered by this Annual Report, from April 2021 to March 2022.

A key priority throughout 2021-2022 was our defence of the Human Rights Act, as the UK Government moved to replace it with a new "Bill of Rights".

At the time of writing, the "Bill of Rights" has been withdrawn, but we will keep a watching brief on this hugely significant challenge to rights in Scotland.

In the meantime, the Commission continued to make progress towards the outcomes of its Strategic Plan 2020-2024.

In September, we strongly welcomed the Scottish Government's commitment to bring forward a new Human Rights Bill.

This marked a milestone moment for Scotland and we were pleased to continue capacity building with a wide range of stakeholders while scrutinising the Scottish Government's plans.

Overall, good progress was made towards strengthening accountability for meeting human rights obligations in some key areas. For example, the Commission welcomed the launch of Scotland's Redress Scheme, a financial redress scheme for survivors of historical child abuse in care.

Additionally, our work on the Independent Review of the Response to Deaths in Prison Custody came to a close in November 2021, as the full report was published, and its recommendations immediately accepted in principle by the Scottish Government Cabinet Secretary for Justice, Keith Brown.

In 2021, we also moved towards our goal to advance best practice on climate justice, as Scotland welcomed campaigners from around the world to the UN Climate Change Conference (COP 26).

The Commission co-hosted a human rights symposium in parallel with COP 26, working in partnership with the Global Alliance of National Human Rights Institutions (GANHRI), the University of Stirling and the European Network of Human Rights Institutions (ENNHRI).

As an National Human Rights Institution (NHRI), the Commission has an important role to play as a bridge between human rights in Scotland and international commitments on human rights.

This year we were proud to be awarded the top grade of international accreditation as an NHRI by the United Nations for the third time.

This “A Status” from GANHRI and the United Nations, demonstrates the confidence the international human rights system has in the Commission’s work as an independent, authoritative body with a broad statutory mandate to promote and protect human rights.

While there is much positive news to report, 2021-2022 also saw the Commission spotlight specific challenges as it submitted Scotland’s human rights “report card” (Universal Periodic Review/UPR) to the United Nations.

In our evidence, we highlighted the threat to the Human Rights Act and called for action to tackle pressing human rights issues, including access to mental health care and treatment, child poverty, poor prison conditions, hate crime, human trafficking, environmental rights and access to justice when rights are breached.

The Commission’s report drew on extensive evidence from a range of people living and working in communities across Scotland. This evidence, and our own research, makes clear that Scotland still has a long way to go to realise human rights in everyone’s lives.

The COVID-19 pandemic continued to affect a wide range of people in Scotland during this reporting period, including Commission staff. We prioritised work on analysing the human rights implications of COVID-19 in Scotland, for example, around vaccine certificates, and shared our expertise on how public health lessons for the future can be powerfully framed from a rights perspective to achieve the highest degree of protections for all.

The Scottish Parliament appointed me as the new Chair of the Commission in March and I was delighted to take up the role in June 2022.

As a former UK Ambassador and head of the Human Rights & Rule of Law Department at the Foreign Office, I have worked closely with civil society, governments and NHRIs. I now want to play my part in promoting greater understanding of human rights and to see Scotland become a world leader in protecting them. I also want to thank my predecessor, Judith Robertson, for all her efforts in leading the Commission over the last six years.

Early in my term and with the support of my Commission Member colleagues and the Scottish Parliamentary Corporate Body, I have sought to bring stability and sustainability to the Commission's staffing establishment following a period of transition between the departure of my predecessor and my appointment. Significant progress has been, and continues to be, made in this regard and further information on these matters and the work to address them are set out in section 7 of this Performance Report (Page 19) and in the Governance Statement within the Accountability Report at (Pages 26 to 31).

A handwritten signature in black ink, appearing to read 'Ian Duddy', with a long horizontal flourish extending to the right.

Ian Duddy
Chair, Scottish Human Rights Commission

16 December 2022

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 Bridgehouse, 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 His 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. The Commission's Budget Submission for 2022-2023 to the Scottish Parliamentary Corporate Body reflected ongoing requirements and made the case for increased resources to support our 2020-24 strategic priorities and enable the organisation to deliver on high level outcomes. This was particularly important in the context of the Scottish Government's plans to bring forward a new Human Rights Bill.

3.4.1 Governance

The Commission's governance structure provides for five Members – a full time Chair and four part time Members (working for one day per week). During 2021/22 the Commission comprised of the Chair and three part-time Members until the end on the former Chair's term of appointment on 12 March 2022. As at year end 31 March 2022, three part-time Members of the Commission were in post supported by a part-time interim Chief Operating Officer who was appointed by the SPCB pending the new Chair taking up post on 20 June 2022. Meetings of the Commission took place around ten times each year, on an approximately monthly basis (with exceptions for key holiday periods). The Commission has one Sub-Committee, the Finance, Risk and Audit Committee, which is chaired by a member of the Commission.

3.4.2 Delivery

During 2021/22 the Commission's work was delivered on a day-to-day basis by a staff team numbering seventeen people on average (12.8 FTE). 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 their executive capacity) until 12 March 2022 and with the interim Chief Operating Officer thereafter.

See Diagram 1 (page 21) for the organisational structure chart at 31 March 2022.

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 2021-22.

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 Sustainable Development Goals.

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 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.

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 2021-22, the Commission performed well against the mid-level outcomes which represent key indicators of progress towards its four Strategic Priorities, although it faced challenges in some areas. Indicators for each outcome were used as the basis for quarterly reporting of activities, progress and variance in relation to work planned to deliver each outcome through the year. The Commission delivered a broad range of activities during 2021-22 to achieve its performance and strategic goals, see section 3.6 below for more detail.

Organisational Development

During 2021/22 and in early 2022/23 following the end of the former Chair's term of appointment, the departure of two part-time Members of the Commission and three members of the Commission's management team, the Commission has made significant changes to its organisational and structure

A budget proposal for the year 2023/34 has been submitted to the SPCB to create two new permanent posts: a Legal Policy Development Officer critical to the Commission's ongoing work on incorporating human rights into Scots law; and an Assistant Media & Communications Officer to enhance outreach and educational work and engagement with stakeholders more widely.

The proposed increase in staffing complement is partially offset by the release of two Grade 2 posts within the Business Support function to be replaced by a single 0.5 FTE post with savings being used to help cover the costs of sharing a range of specialist corporate services with the office of the Scottish Public Services Ombudsman (SPSO).

Significant progress has been made during summer 2022 to reorganise the Commission's Management Team to bring further alignment to the incoming Commission's priorities and requirements. The former Head of Strategy and Legal post became vacant in July 2022 and has been replaced by an Executive Director post with wider responsibilities. The former Head of Corporate Services post has been replaced by a Head of Business Support and Commission Secretariat post to reflect the increasing support to additional Members of the Commission and further strategic responsibilities.

The incoming Members of the Commission and staff are committed to strengthening the organisation, to sustain and improve operational performance. During 2022/23 and beyond on the Commission will focus on:

- Finalising and agreeing a service level agreement with the SPSO to access key professional services, mitigate the risks of single points of failure which are inherent in small organisations, streamline activities and create efficiencies.
- Develop data and records management arrangements and cyber resilience processes to ensure they remain fit for purpose and accord with generally accepted best practice.
- Enhance policies and practices to support wider the engagement with and participation of stakeholders.

- Embed processes and systems to support the continued professional development and performance of staff, with a focus on leadership and management competencies across the organisation.
- Build on operational and project planning models to support the delivery of Strategic Priorities, and the monitoring, evaluation and performance management of outcomes.
- Retaining the “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 2021-22 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 (this work has been performed remotely during the COVID-19 pandemic);
- 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; and
- Corporate services and operational management.

More detailed information about the Commission’s activities during 2021-22 will be included in the Commission’s Annual Report 2021-22, which was published and laid before the Scottish Parliament in October 2022.

Many activities were delivered remotely during 2021-22 as a consequence of the COVID-19 global health emergency. This presented a range of operational challenges, as well as some new opportunities. The Commission’s office re-opened from 30th August 2021 with policies in place to ensure a safe working environment.

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 Staff Resource and Capacity Pressures

Staff resources and capacity and the impact of gaps in relevant skills and experience were identified as having the highest level of inherent risk for the Commission during 2021/22 given the known date of departure of the Chair in March 2022 and long-term sickness absences of senior staff members. Further contingency planning was received from the SPCB to continue to fill three fixed term posts and to increase the time availability of the three part-time Members of the Commission ensuring the Commission was suitably resourced to continue to fulfil its functions

Following the Chair demitting office on 12 March 2022, the SPCB seconded a part-time interim Chief Operating Officer as the Commission's Accountable Officer on a temporary basis pending the incoming Chair taking up office on 20 June 2022.

More information is provided in The Governance Statement below.

4.2 COVID-19

The impact of COVID-19 on the Commission's operations continued to be a key performance risk during 2021-22, particularly in terms of the context described above. Staff sickness absence also had an impact on the Commission's capacity and resources.

This created a risk that progress against the Commission's Strategic Priorities and outcomes could be delayed or ruled out altogether. However, continuing dedicated efforts by all staff during the first two quarters of 2021-22 meant that the substantial requirements for immediate human rights based legal and policy analysis were met along with other essential planned work.

The easing of COVID-19 restrictions in the second two quarters of the reporting period required a reassessment of workloads and planned activity across the staff team to ensure continued progress against the Strategic Priorities and outcomes.

The Commission re-opened its office in August 2021 for a limited number of staff, with health and safety policies in place, including making sure the office was well ventilated and asking staff to wear masks and take regular lateral flow tests.

A significant number of staff chose to continue working from home on a hybrid model. The Commission's flexible working policies 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 in place, such as ensuring contact details and calendars are up to date, using video conferencing and working electronically rather than on paper. All staff were already equipped with laptops, meaning no significant additional IT hardware was required.

While pressures related to school and childcare closures eased during this period, the Commission still identified a significant risk to mental health while working at home. To mitigate against this, policies developed during the earlier lockdown period continued to be deployed, including managers meeting with staff more frequently to offer support and monitor workloads, and a weekly informal drop-in meeting by video conference held for all staff.

4.3 Other key risks

Other significant key risks in 2021-22 included the proposed repeal or weakening of the Human Rights Act. Ongoing actions to mitigate this risk included strategic and operational planning, communications work and maintenance of effective stakeholder relationships. In particular the Commission submitted a detailed response to the UK Government's consultation on "A Modern Bill of Rights" in December 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. 2021-22 is the second year under this Strategic Plan.

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.

In September 2021 the Commission welcomed the Scottish Government's commitment to bring forwards a new Human Rights Bill for Scotland.

Throughout the remainder of 2021-22, the Commission was an active member of the Human Rights Bill Governance and Engagement Advisory Board, established by the Scottish Government, contributing detailed expertise, advice and analysis.

The Commission also collaborated on research, training and workshops with other National Human Rights Institutions, academics, civil society, regulators, the Scottish Government and those with direct, lived experience of human rights issues.

Considerable work still 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 2021-22 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.

As the UK Government moved at pace with its proposals to repeal the Human Rights Act 1998 (HRA), the Commission engaged strongly with stakeholders and developed a programme of public commentary to strengthen our work promoting the positive impact of the HRA.

We joined with other Scottish stakeholders, including civil society organisations, to issue a joint statement rejecting the UK Government’s “unnecessary, regressive and divisive” plans and gave evidence to the Independent Human Rights Act Review.

At the time of writing, the UK Government’s proposals to repeal and replace the Human Rights Act had been paused. The Commission will continue to keep a watching brief on this substantial threat to human rights in Scotland.

Outcome 2.2 Securing Access to Justice

In December 2021, the Commission welcomed the launch of Scotland’s Redress Scheme, which marked the opening of a financial redress scheme for survivors of historical child abuse in care. Many people in Scotland are still suffering from the impact of abuse they suffered in the past. Through 2021-22, working in partnership with The Centre for Excellence for Children’s Care and Protection (CELCIS), the Commission continued to chair and attend meetings of the InterAction Action Plan Review Group, which was established to ensure the continued and effective implementation of the Action Plan for S.

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

The Commission successfully re-established its plan to roll out in-person human rights training to MSPs during 2021-22, and in November, delivered this training to the Equalities, Human Rights and Civil Justice committee. Discussions then began to provide the training to other committees.

The Commission also engaged extensively with the Scottish Parliament in other ways during 2021-22, particularly in relation to parliamentary scrutiny of COVID-19 legislation, policy and decision-making. Analysis of mentions in Parliament of the Commission shows that:

- Human Rights were mentioned 990 times over the course of 2021-22, an average of approximately 80 per month.
- The Commission was mentioned 112 times, an average of approximately nine per month.
- The Equalities, Human Rights and Civil Justice Committee accounted for the highest number of SHRC mentions, with 16 attributable mentions accounting for 41% of the total. This was followed by the COVID-19 Recovery Committee (6), Finance and Public Administration (4) and Criminal Justice (3).

Outcome 2.6 UN Treaty body concluding observations and recommendations reflect issues affecting people in Scotland and action is taken to implement them.

This year the Commission submitted a comprehensive report to the UN Human Rights Council (UNHRC) Universal Periodic Review process (UPR).

The report drew on extensive evidence from a range of sources, including a series of civil society workshops held during November to December 2021, to gather evidence of some of the key human rights priorities in Scotland.

The UNHRC will use the Commission's evidence as part of a review of the UK's human rights performance over the past four years, and make recommendations for action to the UK Government.

In the year ahead, the Commission will continue to pursue international advocacy and engagement with our peer NHRIs and other UN member states, to draw attention to our findings.

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

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.

While the Commission continues to consider opportunities to deploy its Litigation and Intervention Strategy, the ongoing impact of COVID-19 and general capacity constraints meant this area of work was paused during 2021-22.

Strategic Priority 3: Building wider ownership of human rights

The Commission made good progress towards achieving the following 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.

Throughout 2021-22, a significant focus of the Commission's work remained around the COVID-19 pandemic, contributing human rights-based analysis to the response by government and public bodies.

For example, we prepared a briefing for MSPs on the COVID-19 vaccine certification scheme, which was cited during debates in the Scottish Parliament.

In August, we welcomed the Scottish Government's announcement that work was underway to establish a public inquiry to investigate the handling of the COVID-19 pandemic in Scotland and noted the commitment to take a person-centred, human rights-based approach.

We submitted 14 recommendations to embed a human rights-based approach into the Inquiry's Terms of Reference (TOR). Along with other stakeholders, we also advocated for meaningful participation and a focus on the pandemic's disproportionate impact on particular groups and communities.

Outcome 3.1 (as above) and 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.

After two years of research, analysis and engagement with families affected by deaths in prison custody in Scotland, as well as prison and NHS staff, the Commission co-published the results of the Independent Review of the Response to Deaths in Prison Custody in Scotland.

The Independent Review was co-chaired by Wendy Sinclair-Gieben, Her Majesty's Chief Inspector of Prisons for Scotland, Professor Nancy Loucks OBE, Chief Executive of the charity Families Outside, and Judith Robertson, Chair of the Scottish Human Rights Commission.

It recommended a wide-ranging set of systemic, practical and compassionate changes to radically improve how deaths in prison custody are responded to in Scotland, including that an independent body should carry out a separate, independent investigation into every death in prison custody.

The Commission led joint communications planning to achieve strong and widespread coverage for our report across Scottish and UK media. The Review was well-received by a wide range of stakeholders and the Cabinet Secretary for Justice Keith Brown responded immediately in the Scottish Parliament, accepting all of the recommendations, with a commitment to take action.

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

The Commission made good progress towards achieving the following outcome this year:

Outcome 4.2 Climate Justice is increasingly understood as a human rights issue in Scotland and beyond

In parallel to the COP26 Climate Change Conference in Glasgow, in November 2021, the Commission co-hosted three days of online talks, aimed at boosting efforts to put human rights at the heart of climate policy.

The National Human Rights Institutions (NHRIs) COP26 Symposium brought together more than 130 representatives from NHRIs across the world. It was a highly successful event which had strong impact, particularly in terms of capacity building to help organisations drive the global response needed to tackle human rights issues associated with climate change.

6. Summary of expenditure

The Commission receives its budget on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a core cash budget of £1,048k for financial year 2021-22 (2020-21: £1,010k), supplemented by an additional £98k from contingency funding to continue to fund temporary posts, £54k for projects and £51k for maternity leave cover. A further £43k was provided by the Scottish Government, via the SPCB, to fund the secretariat of Scotland's National Action Plan on Human Rights (SNAP).

Financial year 2021-22 was the Commission's fourteenth full year of operation. The Commission's net expenditure for the year ended 31 March 2022 totalled £1,219k (2020-21: £1,107k). This was on staff costs £1,072k (2020-21: £944k), other expenditures £144k (2020-21: £162k) and depreciation £6k (2020-21: £6k). Details of staff costs and other expenditures are shown in notes 4 and 6 to the financial statements respectively.

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.

Staffing and Reorganisation

The Commission has submitted a contingency bid of £180k for the financial year 2022/23 to continue to fund three temporary posts on fixed term contracts until 30 September 2022 and to meet the costs of reorganisation following the appointment of the new Chair and other members of the Commission. Significant progress has been made to align the Commission's staffing structure to the incoming

Commission's priorities and requirements with the recruitment of an Executive Director and Head of Business Support and Commission Secretariat. In addition, the vacant Head of Communications and Engagement post was filled on a permanent basis on 1 October 2022. A priority in 2022/23 has therefore been the preparation of a longer-term budget proposal for 2023/24 which will bring stability to the Commission's finances and staff establishment following the appointment of an entirely new cohort of Commission Members. The budget proposal for 2023/24 will be considered for approval by the Finance and Public Administration Committee of the Scottish Parliament in December 2022.

External policy environment

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

- Continued emergency legislative and policy responses required to deal with the COVID-19 pandemic, many of which had significant human rights dimensions requiring scrutiny.
- The Scottish Government's commitment to bring forwards a new Human Rights Bill for Scotland, made in its Programme for Government in September 2021.
- The UK Government's proposals to repeal and replace the Human Rights Act 1998.

COVID-19

As noted above, the implications of COVID-19 and the related measures and restrictions continued to have a significant impact on the work carried out by the Commission, particularly during the first two quarters of 2021-22.

No significant impact on future income streams is anticipated, other than the wider impact on public finances which is likely to impact on all public sector organisations over the next few years.

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 208 invoices against the 10-day target in 2021-22 was 62% (2020-21: 64%) and within 30 days was 96% (2020-21: 93%). The average time to pay suppliers in 2021-22 was 12 days (2020-21: 13 days).

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 most recent [Sustainability Report for 2020-21](#) is available on the Commission's website.

The Commission's most recent [Biodiversity Report](#) is also available on the Commission's website.

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.

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.

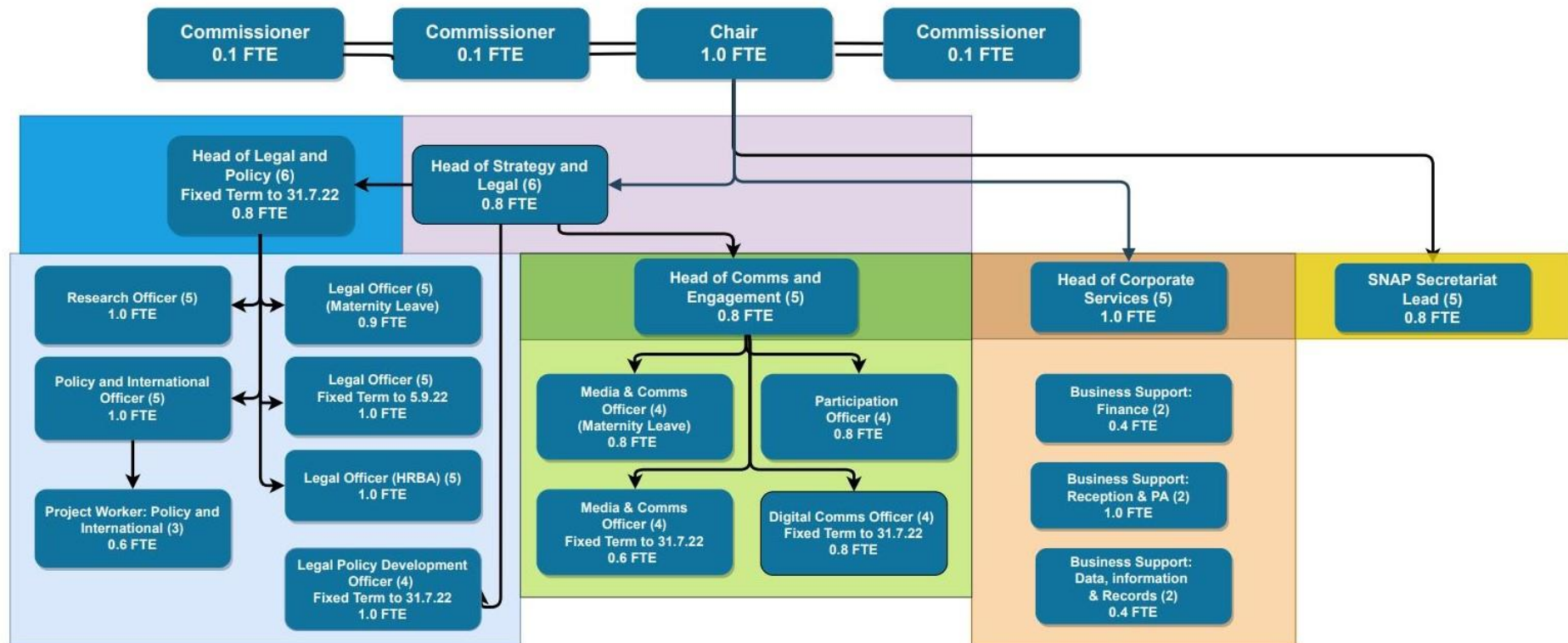
There have been no incidences of fraud in the current or prior year.

A handwritten signature in black ink, appearing to read 'Ian Duddy', with a long horizontal flourish extending to the right.

Ian Duddy
Chair, Scottish Human Rights Commission

16 December 2022

Diagram 1: Organisational Structure Chart at 31 March 2022*



*During 2022/23 the Commission has embarked on a significant reorganisation following the departure of the management team. Further details are provided in Section 7 above and in the Governance Statement on page 24 below

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. Demitted office 12 March 2022.

Ian Duddy: Appointed 20 June 2022 for one term of 6 years.

Members: Susan Kemp: Appointed 1 May 2015 (for one term of 6 years) – demitted office 30 April 2021

Dr Alan Mitchell: Appointed 1 May 2015 (for one term of 6 years) – demitted office 30 April 2021

Jane-Claire Judson: Appointed 1 September 2017 (for one term of 6 years) – demitted office 3 June 2022

Dr Anna Black: Appointed 1 May 2021 (for one term of 6 years) – demitted office 6 October 2022

Dr Jacqueline Kinghan: Appointed 1 May 2021 (for one term of 6 years) – demitted office 3 June 2022

Shelley Gray: Appointed 26 September 2022 (for one term of 6 years)

Jim Farish: Appointed 26 September 2022 (for one term of 6 years)

Dr Claire Methven O'Brien: Appointed 26 September 2022 (for one term of 6 years)

In 2021-22 and until demitting office, Jane-Claire Judson, Susan Kemp (to 30 April 2021) and Dr Anna Black (from 1 May 2021) served as members of the Commission's Finance, Risk and Audit Committee (FRAC). Jim Farish and Dr Claire Methven O'Brien formed the Commission's new Audit and Risk Committee from 5 December 2022 which is chaired by an independent member, Mr David Watt.

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.

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. In the interim period between Chairs (12 March – 20 June 2022) the SPCB appointed Andy Munro, the interim Chief Operating Officer seconded to the Commission by the SPCB, as the Accountable Officer. 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. Further, I confirm that the annual report and financial statements as a whole is fair, balanced and understandable.

Governance Statement

Chair of the Commission

The Chair, in his 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, including any member of the Scottish Government.

The Scottish Commission for Human Rights Act 2006 further provides that the Scottish Parliamentary Corporate Body (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 Commission's annual budget.

The office of the Scottish Human Rights Commission

The Commission comprises the Chair of the Commission, appointed by His Majesty on the nomination of the Scottish Parliament, and three part-time Members (four from September 2022) appointed by the Scottish Parliamentary Corporate Body (SPCB). The SPCB designates a member of the Commission or of the Commission's staff as the Accountable Officer. From 1 April 2020 and until the end of her term of office on 12 March 2022 the Accountable Officer was the former Chair of the Commission Judith Robertson. From 13 March 2022 until 19 June 2022 the Accountable Officer was Andrew Munro, Interim Chief Operating Officer and the new Chair Ian Duddy assumed the role of Accountable Officer on taking up post on 20 June 2022.

The appointment of the 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.

As at 31 March 2022, the staff management team comprised of the Interim Chief Operating Officer, the Head of Strategy and Legal, the Head of Legal and Policy, and the Head of Communications and Engagement.

The Governance Framework of the Commission

The Commission continues to operate a four-year Strategic Plan 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 supported by internal operating procedures and policies.

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

- setting the strategic direction of the Commission;
- ensuring the delivery of Strategic Plans;
- ensuring the effective and efficient running of the Commission; and
- ensuring the Commission acts within its financial provision and has accountable governance arrangements in place;
- employment of staff and their well-being; 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 its Finance, Risk and Audit Committee (FRAC), which operates within an agreed Terms of Reference. FRAC met three times during 2021/22 (2 June 2021, 23 August 2021 and 9 February 2022) to advise the Commission and the Accountable Officer on the:

- strategic processes for financial and budgetary risk;
- internal controls and governance arrangements;
- 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 comprised of two Members of the Commission and the members during 2021-22 were Jane-Claire Judson (Chair) and Susan Kemp (from 1 April 2021 to 30 April 2021) who, on resigning from the Commission, was replaced by Dr Anna Black from 1 May 2021.

In addition the Commission had an Advisory Audit Board (AAB). The AAB met annually (1 September 2021 during 2021/22) to provide independent oversight and assurance on the integrity of the Commission's financial statements, the effectiveness of internal controls, and performance and risk management arrangements.

The respective responsibilities of the FRAC and the AAB were transferred to an Audit and Risk Committee (ARC) on 5 December 2022. Jim Farish and Dr Claire Methven O'Brien were joined by an independent member, Mr David Watt who will chair the ARC going forward.

There was no internal audit activity this year. This position will be reviewed in 2022/23.

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, and 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. Particular scrutiny was given to risks in respect of stakeholder expectations and staffing levels being insufficient to deliver operational plans. During 2021/22, the Commission took steps to manage expectations and prioritise its work given long term sickness in key posts, the anticipated period of transition and to allow for recruitment to business-critical posts. 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.

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 reviewed by FRAC and the Commission.

On 12 March 2022 the former Chair's term of appointment ended and, two of the remaining three Commission Members, Jane-Claire Judson and Dr Jacqueline Kinghan, served notice of their intentions to resign from the Commission on 2 March 2022 and formally departed on 3 June 2022.

In addition, four members of the Commission's Management Team departed the Commission's employment as follows:

- Head of Corporate Services departed on 25 March 2022
- Head of Communications and Engagement departed on 27 May 2022
- Head of Strategy and Legal departed on 8 July 2022; and
- Head of Legal and Policy departed on 30 September 2022.

A further two members of staff have also left the Commission's employment in recent months: The Finance Officer on 21 April 2022; and the Records and Data Business Support Officer on 20 July 2022.

The current Commission Chair, Ian Duddy, was formally appointed by nomination of the Scottish Parliament and joined the Commission on 20 June 2022, also taking up the role of Accountable Officer. In the period from 12 March 2022 to 20 June 2022, the Commission was led by Dr Anna Black, a Member of the Commission, and Andy Munro, Interim Chief Operating Officer (COO), seconded on a part time basis from the SPCB.

Recruitment to fill senior posts was paused pending Commission Member appointments to allow for a fuller assessment of the Commission's priorities and its staffing requirements over the longer term and to allow the new Chair to have a leading role in the recruitment and selection of senior staff.

A further three Members of the Commission were appointed on 26 September 2022.

While I am satisfied key internal controls were in place throughout 2021/22 and during the transition period in the first half of 2022/23, attention is drawn here to the inherent risks that arise from a temporary and significant reduction in capacity and the single points of failure that inevitably flow from that, particularly in respect of the Commission's governance and overall management arrangements.

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 Members of the Commission. I am satisfied that the following arrangements were in place and were operating during 2021-22:

- 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, including the management of risk..
- Ongoing reviews of Commission policies and procedures continued.

No capital projects were undertaken during 2021-22.

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, particularly in respect of risk management;
- 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.

Data Security Lapses

There were no data security lapses in 2021-22 (2020-21: Nil).

2022/23 Developments

The immediate priority in 2022/23 following the appointment of the Chair and the imminent arrival of three new Members of the Commission has been to ensure that the Commission is suitably resourced and equipped to continue to fulfil its functions. To that end, significant progress has been made to review the organisation's staffing establishment and recruit to senior positions. As at 30 September 2022, offers had been made and accepted for the posts of Executive Director, Head of Commission Secretariat/ Business Support and Head of Communications and Engagement. The Executive Director and Head of Commission Secretariat/ Business Support are expected to formally take up their posts in January 2023. The Head of Communications and Engagement took up post on 3 October 2022.

A further three Members of the Commission joined on 26 September 2022 thereby providing additional expert advice, support and capacity to the Commission. A further priority is ensuring these new Members of the Commission are suitably supported as they take up their new roles.

The scope to share certain finance and operational services with partner organisations, based on agreed service levels, is being explored and arrangements are being developed and are expected to be implemented during the second half of 2022/23. Sharing services will provide assurance in respect of the risk of insufficient separation of duties and/or single points of failure; will provide the Commission with expert professional services across a range of functions and provide opportunities to generate efficiencies overall.

More generally, the Commission is committed to a process of continuous development and improvement of its systems, policies and procedures to ensure consistency with statutory and best practice requirements

Remuneration and Staff Report

On 31st March 2022 there were three Members of the Commission with the Chair post vacant pending the newly appointed Chair taking office on 20 June 2022.

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 2021/22 the three part-time Members of the Commission were appointed by the SPCB to provide additional support and capacity to the work of Commission due to long-term absences as follows:

	From	To	No of days per month
Dr Anna Black	01.05.2021	30.10.2021	2.5 days
	01.11 2021	13.03.2022	4.5 days
	14.03.2022	31.03.2022	16 days
Dr Jacqueline Kinghan	01.05.2021	30.10.2021	2.5 days
	01.11 2021	13.03.2022	4.5 days
	14.03.2022	31.03.2022	4 days
Jane-Claire Judson	01.09.2017	30.10.2021	2.5 days
	01.11 2021	13.03.2022	4.5 days
	14.03.2022	31.03.2022	8 days

- The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2021-22.
- 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 2021-22 £'000	Pension benefits accrued 2021-22 £'000	Total Remuneration 2021-22 £'000	Remuneration 2020-21 £'000	Pension benefits accrued 2020-21 £'000	Total Remuneration 2020-21 £'000
Chair Remuneration:						
Judith Robertson	70-75	20	90.94	75-80	21	95-100
Members' Remuneration:						
Dr Alan Mitchell (to 30 April 2022) (Full Year Equivalent)	0-5 5-10	- -	0-5 5-10	10-15 -	- -	10-15 -
Susan Kemp (to 30 April 2022) (Full Year Equivalent)	0-5 5-10	- -	0-5 5-10	10-15 -	- -	10-15 -
Jane-Claire Judson	10-15	-	10-15	5-10	-	5-10
Dr Anna Black (from 1 May 2022)	10-15	-	10-15	-	-	-
Dr Jacqueline Kinghan (from 1 May 2022)	10-15	-	10-15	-	-	-
Management Staff Remuneration:						
Kavita Chetty	55-60	23	80-85	55-60	22	75-80
Barbara Bolton	50-55	22	70-75	20-25	9	30-35
Emma Hutton	45-50	19	65-70	45-50	19	65-70
Elizabeth Gibb (to 25 March 2022) (Full Year Equivalent)	45-50 45-50	20 20	65-70 65-70	45-50 45-50	19 19	65-70 65-70
Andrew Munro ¹	0-5	-	0-5	-	-	-

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 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.

¹ Andrew Munro joined the Commission as Interim Chief Operating Officer on 13 March 2022 on a part-time secondment basis from the Scottish Parliamentary Corporate Body. The Commission reimburses the SPCB for its pro-rata share of Mr Munro's employment costs.

Fair Pay Disclosure (audited)

The highest paid member of the senior management team was the Chair. The remuneration of the Chair was 1.66 times the £43,617 median remuneration paid to Commission staff in 2021-22 (2020-21: 1.6 times £45,431). The Commission remuneration ranged from £25k - £73k (2020-21: £25k - £76k)

	2022	2021	% Change
Range of staff remuneration	25-30 -70-75	20-25 –70-75	0 (Range = 45)
Highest earning director's total remuneration (£000s)	70-75	70-75	0
Median	43,617	45,431	-4.0%
Ratio	1.66	1.60	4.2%
25th Percentile	38,323	35,586	7.7%
Ratio	0.88	0.70	12.2%
75th Percentile Pay	57,006	55,888	2.0%
Ratio	1.31	1.23	6.2%
Total annualised salary cost (excl highest paid director)	811,405	747,376	8.6%

Pension Benefits (audited)

Pension contributions of £20,351 (2020-21: £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.

	Total accrued pension at pension age as at 31 Mar 2022	Real increase in pension at pension age	CETV at 31 Mar 2022	CETV at 31 Mar 2021	Real increase in CETV as funded by employer
Management Team:	£'000	£'000	£'000	£'000	£'000
Kavita Chetty	10-15	0-2.5	143	128	8
Barbara Bolton	0-5	0-2.5	19	6	11
Emma Hutton	5-10	0-2.5	79	66	8
Liz Gibb	0-5	0-2.5	27	16	8

Staff numbers and costs (audited)

During 2021-22, the Commission had four Members, including the Chair, (totalling 1.5 FTE throughout the year) and an average over the year of seventeen (12.8 FTE) staff, eight full time and nine part time.

	2021-22 Male (Head- count)	2021-22 Female (Head- count)	2021-22 Total (Head- count)	2020-21 Male (Head- count)	2020-21 Female (Head- count)	2020-21 Total (Head- count)
Members of the Commission	0	4	4	1	3	4
Employees	2	15	17	2	14	16
Total	2	19	21	3	17	20

	2021-22 Permanent staff FTE	2021-22 Temporary / fixed term contract staff FTE	2021-22 Total FTE	2020-21 Total FTE
Commission Members	1.5	-	1.5	1.3
Staff	8.8	4.0	12.8	12.0
Total	10.3	4.0	14.3	13.3

	2021-22 Permanent staff £'000	2021-22 Temporary / fixed term contract staff £'000	2021-22 Total £'000	2020-21 Total £'000
Commission Members				
Salaries / wages	110	-	110	105
Social security costs	10	-	10	10
Pension costs	20	-	20	21
Total Commission Members	140	-	140	136
Staff				
Salaries / wages	508	184	692	592
Social security costs	52	19	71	61
Pension costs	130	39	169	155
Total Staff	690	242	932	808
Total	830	242	1,072	944

Further information on staff costs can be found at Note 4 on page xx.

Employee Information (not audited)

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2021-22 (2020-21: Nil).

The average number of days lost due to sickness in the year was 8.2 days (2020-21: 1.5 days) per person. This was due to long term sickness absences which can have a disproportionate impact on average sickness absence for a very small organisation such as the SHRC.

Staff turnover (not audited)

Five members of the Commission's staff left their employment in 2021-22 (2020-21: 0 leavers), meaning that staff turnover for 2021-22 was 29.7% (2020-21: 0.0%).

One leaver was a member of staff on a fixed term contract for maternity leave cover. Staff turnover excluding this leaver was 24.3%. The remaining leavers' reasons for leaving were for career progression, something difficult to achieve in a very small organisation.

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 2021 to 31 March 2022	Full-time equivalent employee number
3	1.31 FTE
Percentage of time spent on facility time	Number of representatives
<i>Percentage of time</i>	
0%	
1 – 50%	3
51 – 99%	
100%	
Percentage of pay bill spent on facility time	
Total cost of facility time	£3,487
Total pay bill	£1,065,115
Percentage of the total pay bill spent on facility time	0.3%
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 2021-22 the Commission's expenditure on consultancy was £17k (2020-21: £26k).



Ian Duddy
Chair, Scottish Human Rights Commission

16 December 2022

Independent Auditor's Report

Independent auditor's report to the members of 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 accounts of Scottish Human Rights Commission for the year ended 31 March 2022 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 Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Government Financial Reporting Manual (the 2021/22 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 2022 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 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 for 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.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, we report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

We report in our separate Annual Audit Report 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 there is an intention to discontinue the body's operations.

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 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 and the commissioner 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 skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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 in respect of irregularities explained in the audit of the financial statements section of our report, 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.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The 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 other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 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 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.

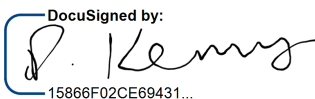
We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, 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

16 December 2022

Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

Expenditure	<u>Notes</u>	<u>2021-22</u> £'000	<u>2020-21</u> £'000
Staff costs	4	1,072	944
Depreciation	7	6	6
Other Expenditures	6	144	162
Total expenditure for the year		<u>1,222</u>	<u>1,112</u>
Income	3	<u>3</u>	<u>5</u>
Net expenditure		<u>1,219</u>	<u>1,107</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 48 to 57 form an integral part of these financial statements.

Statement of Financial Position as at 31 March 2022

	<u>Notes</u>	<u>2021-22</u> £'000	<u>2020-21</u> £'000
Non-current assets			
Property, plant and equipment	7	12	14
Intangible assets	8	0	1
Total non-current assets		<u>12</u>	<u>15</u>
Current assets			
Trade and other receivables	9	13	18
Cash and cash equivalents	10	85	52
Total current assets		<u>98</u>	<u>70</u>
Total assets		<u>110</u>	<u>85</u>
Current liabilities			
(Trade and other current payables)	11	(82)	(71)
Total assets less current liabilities		<u>28</u>	<u>14</u>
Net Assets		<u>28</u>	<u>14</u>
Taxpayers' equity			
General Reserve		28	14
		<u>28</u>	<u>14</u>

The Accountable Officer authorised these financial statements for issue on 16 December 2022



Ian Duddy, Chair
Scottish Human Rights Commission

16 December 2022

Statement of Cash Flows for the year ended 31 March 2022

	Notes	<u>2021-22</u> £'000	<u>2020-21</u> £'000
<u>Cash flows from operating activities</u>			
Net Operating Cost		(1,219)	(1,107)
Adjustment for non-cash transactions			
Depreciation	7	6	6
Loss on disposal of property, plant and equipment		-	-
Movements in Working Capital			
Decrease in Trade and other receivables	9	5	(3)
Increase in Trade and other current payables	11	11	38
Net cash outflow from operating activities		<u>(1,197)</u>	<u>(1,066)</u>
<u>Cashflows from investing activities</u>			
Purchase of property, plant and equipment	7	(3)	(13)
Purchase of intangible assets		-	-
Net cash outflow from investing activities		<u>(3)</u>	<u>(13)</u>
<u>Cashflows from financing activities</u>			
Financing from the Scottish Parliamentary Corporate Body		1,233	1,094
Increase / (decrease) in Cash		<u>33</u>	<u>15</u>
<u>Net Decrease in Cash and cash equivalents</u>			
		At 1 April 2021 £'000	At 31 March 2022 £'000
Cash and cash equivalents	10	52	85

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

	General Reserve £'000	Total Reserves £'000
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	<hr/> (1,080)	<hr/> (1,080)
Funding from Scottish Parliamentary Corporate Body	1,094	1,094
Balance at 1 April 2021	14	14
Changes in taxpayers' equity for 2021-22		
Net expenditure for the year	(1,219)	(1,219)
Total recognised income and expense for 2021-22	<hr/> (1,205)	<hr/> (1,205)
Funding from Scottish Parliamentary Corporate Body	1,233	1,233
Balance at 31 March 2022	<hr/> 28	<hr/> 28

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 2021-22 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 £20,350 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 £169k were recognised as expenditure in 2021-22 (2020-21: £155k). 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%. No information is yet available for the actuarial valuation due to be carried out as at 31 March 2022.

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's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

1.9 Critical judgements in applying accounting policies

In applying the accounting policies set out in these notes, the 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 2021. 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.
- **Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9:** Interest Rate Benchmark Reform (Phase 2).
- **Amendments to IFRS 4:** Insurance contracts – deferral of IFRS 9
- **Covid-19 Related Rent Concessions beyond 30 June 2021:** (Amendment to IFRS 16)

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.
- 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 2021-22, the Commission was allocated a budget of £1,294k (2020-21: £1,135k), including approved contingency funding and Scottish Government funding for the costs of supporting Scotland's National Action Plan on Human Rights (SNAP). For 2021-22, £51k contingency funding was received for maternity leave cover (2020-21: £0k).

	<u>2021-22</u> Budget £'000	<u>2021-22</u> Expenditure £'000
Comprehensive Net Expenditure	1,294	1,219
Capital Expenditure	-	3
Total Expenditure	<u>1,294</u>	<u>1,222</u>
Accruals adjustments:		
Non-cash items		(6)
Working capital (including cash)		17
Cash Funding from SPCB		<u>1,233</u>

3 Income

	<u>2021-22</u> £'000	<u>2020-21</u> £'000
Contributions to joint costs from partners	-	5
Income in respect of seconded member of staff	<u>3</u>	<u>-</u>
	<u>3</u>	<u>5</u>

Notes to the Financial Statements (continued)

4 Staff costs

4.1 Average staff employed (Full Time Equivalent)

	<u>2021-22</u>	<u>2020-21</u>
	FTE	FTE
Chair and members	1.3	1.3
Staff	12.8	12.0
	<u>14.1</u>	<u>13.3</u>

4.2 Commission members and staff costs

Staff costs	<u>2021-22</u>	<u>2020-21</u>
	£'000	£'000
Salaries / wages	692	592
Social security costs	71	61
Pension costs	169	155
	<u>932</u>	<u>808</u>
Commission members		
Salaries / wages	111	105
Social security costs	9	10
Pension costs	20	21
	<u>140</u>	<u>136</u>
	<u>1,072</u>	<u>944</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 2021-22 the employer's contributions of £168,932 (2020-21: £155,350) were payable to the PCSPS at one of four rates in the range 26.6 to 30.3 per cent (2020-21: 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 2022 (2020-21: none). Expected contributions for 2022-23 amount to c. £152k.

6 Other expenditures

	<u>2021-22</u>	<u>2020-21</u>
	£'000	£'000
Operational costs	29	41
Operational consultancy	17	26
IT costs	22	15
Web-site	13	3
Training, conferences and subscriptions	14	25
Auditor's remuneration	14	14
Printing, stationery & library costs	3	2
General office costs	12	13
Travel, subsistence and hospitality	5	2
Legal and consultancy fees	7	15
Recruitment Costs	8	6
	<u>144</u>	<u>162</u>

The above total includes £14,499 for external auditor's remuneration for 2021-22 (2020-21: £14,230). There were no non-audit fees for 2021-22 (2020-21: none).

In 2021-22 and in 2020-21 no lease payments were recognised as an expense.

Notes to the Financial Statements (continued)

7 Property, plant and equipment

	Office Equipment	IT Hardware	Total
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Cost</u>			
At 1 April 2020	3	14	17
Additions	6	7	13
Disposals	-	-	-
At 31 March 2021	<u>9</u>	<u>21</u>	<u>30</u>
At 1 April 2021	9	21	30
Additions	-	3	3
Disposals	-	-	-
At 31 March 2022	<u>9</u>	<u>24</u>	<u>33</u>
<u>Accumulated depreciation</u>			
At 1 April 2020	2	8	10
Charge for Year	1	5	6
Disposals	-	-	-
At 31 March 2021	<u>3</u>	<u>13</u>	<u>16</u>
At 1 April 2021	3	13	16
Charge for Year	1	4	5
Disposals	-	-	-
At 31 March 2022	<u>4</u>	<u>17</u>	<u>21</u>
<u>Net Book Value at</u>			
At 31 March 2022	<u>5</u>	<u>7</u>	<u>12</u>
At 31 March 2021	<u>6</u>	<u>8</u>	<u>14</u>

Notes to the Financial Statements (continued)

8 Intangible assets

	IT Software & Licences £'000	Total £'000
<u>Cost</u>		
At 1 April 2020	1	1
Additions	1	1
Disposals	-	-
At 31 March 2021	<u>2</u>	<u>2</u>
At 1 April 2021	2	2
Additions	-	-
Disposals	-	-
At 31 March 2022	<u>2</u>	<u>2</u>
<u>Accumulated amortisation</u>		
At 1 April 2020	-	-
Charge for Year	1	1
Disposals	-	-
At 31 March 2021	<u>1</u>	<u>1</u>
At 1 April 2021	1	1
Charge for Year	1	1
Disposals	-	-
At 31 March 2022	<u>2</u>	<u>2</u>
<u>Net Book Value at</u>		
At 31 March 2022	<u>0</u>	<u>0</u>
At 31 March 2021	<u>1</u>	<u>1</u>

9 Trade and other receivables

	<u>2021-22</u> £'000	<u>2020-21</u> £'000
Trade receivables	-	-
Prepayments and accrued income	13	18
	<u>13</u>	<u>18</u>

Notes to the Financial Statements (continued)

10 Cash and cash equivalents

	<u>2021-22</u>	<u>2020-21</u>
	<u>£'000</u>	<u>£'000</u>
Balance at 1 April 2021 (2020)	52	37
Net change in cash and cash equivalents	33	15
Balance at 31 March 2022 (2021)	<u>85</u>	<u>52</u>
The following balances at 31 March 2022 were held at:		
Commercial Banks	<u>85</u>	<u>52</u>

11 Trade and other current payables

.

	<u>2021-22</u>	<u>2020-21</u>
	<u>£'000</u>	<u>£'000</u>
Trade payables	11	26
Accruals and deferred income	71	45
	<u>82</u>	<u>71</u>

12 Capital commitments

As at 31 March 2022 there were capital commitments for the purchase of IT equipment totalling £2k (2020-21: £2k). This equipment was ordered in February 2022 but not received until April 2022.

13 Contingent liabilities

There were no contingent liabilities as at 31 March 2022 (2020-21: 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, support and hardware totalling £25k (2020-21: £20k). At 31 March there was an outstanding balance with the Scottish Government of £3k (2020-21: £4k).

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.

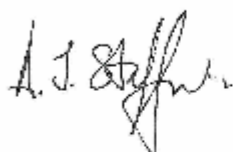
Appendix 1



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



Signed by the authority of the Scottish Ministers

Dated: 16 October 2008