

# SHRC

Scottish  
Human Rights  
Commission

## **Annual Report and Financial Statements**

**For the Year Ended 31 March 2023**

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# Performance Report

## Overview

### Introduction

This overview section explains who the Commission is, what its functions are, and its Strategic Priorities. It includes a statement from the Executive Director of the Commission, who is the Accountable Officer, summarising the Commission's performance during 2022-23.

The financial statements for the financial year ended 31 March 2023 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.

### Statement from the Executive Director of the Commission

What next for the Human Rights System in Scotland? This is the question which the Scottish Human Rights Commission is asking of the Scottish Parliament, the Scottish Government, civil society, and itself in 2023.

2022-23 has been a year of transition for the Commission. As it marks 15 years of operating, Scotland is a very different place than when it was established by an Act of Parliament in 2006. Not least, it exists within an increasingly divergent human rights agenda at Westminster and Holyrood, including UK Government proposals to repeal the Human Rights Act, the very foundation through which all our rights are protected in law.

Whilst at the time of writing the UK Government has confirmed that the Bill of Rights has been withdrawn, there continues to be a political discourse about the UK withdrawal from the European Convention on Human Rights (ECHR).

It's also true that, whilst in line with the Commission's strategic vision, Scotland has developed a strong human rights narrative in policy and legislation since 2006, the evidence available to the Commission suggests that the impact hasn't necessarily yet been felt in progressive outcomes in people's lives.

For the Commission, there simply isn't enough objective data available to assess human rights progress properly – and that is a concern.

At the time of writing, there is a movement to establish a series of new public bodies (Commissions and/or Commissioners) in Scotland to uphold the rights of particular groups of people. Rights holders are absolutely correct to identify where access to justice routes are not clear or effective. The Commission believes that this movement therefore should be seen as a positive challenge to reform accountability mechanisms and the routes through which individuals can access justice. The Commission has considered this and published a discussion paper "At a Crossroads: What next for the Human Rights System in Scotland?" to inform the national debate.

Additionally, the Commission must look to itself. Its mandate does grant some powers to intervene in legal cases, conduct inquiries, inspect places of detention, and protect and promote human rights in Scotland across every human rights treaty. But some of these powers have significant restrictions. The Commission is the only human rights body in the UK without the power to raise legal proceedings with duty bearers. And in

reality, the Commission is a small team with limited resources – but with limitless ambition to serving the people of Scotland.

The Commission has called for the strengthening of human rights laws in Scotland for more than a decade. As a member of the National Taskforce on Human Rights Leadership, it called for a new Human Rights Bill to incorporate into Scots Law the rights found in the International Covenant on Economic, Social and Cultural Rights (ICESCR); the Convention on Elimination of Racial Discrimination (CERD); the Convention on the Elimination of Discrimination Against Women (CEDAW); the Convention on the Rights of Persons with Disabilities (CRPD); and for further protections for older persons and LGBT+ people.

In July 2023, the Scottish Government launched a 12-week consultation on its proposals for a new Human Rights Bill for Scotland. This moment presents the rare opportunity to reshape the mandate, powers and function of the Commission too.

Ultimately, that is a decision for Parliament. But the Commission is clear that it is ready and willing to step up to the challenge, and to play a key role in the national conversation about the systems, powers and processes that are needed to truly make rights real.

At operational level, the Scottish Human Rights Commission welcomed a new Chair, three new part time members, and introduced a new Executive Director and leadership team in 2022-23.

The Commission appointed me as its first Executive Director in September 2022, and I was delighted to take up the role in January 2023. The Scottish Parliamentary Corporate Body (SPCB) appointed me as the Accountable Officer for the Commission in June 2023.

On behalf of the Commission, I would like to thank the outgoing Chair Ian Duddy for all his efforts in leading the Commission over the last year, and to all Commission Members and staff who have served the Commission during 2022-23.

Early in my employment with the Commission, and with the support of the Commission members and the Chair, I have sought to bring a renewed focus on the purpose, priorities, visibility, impact and engagement of the Commission as a public body tasked with protecting and promoting the human rights of the people of Scotland.

I have worked with colleagues to promote stability and continuity for staff and members of the Commission alike, working in partnership with our recognised trade union partners in good faith, and to reshape the focus of the Commission's resources; with a particular emphasis on areas of concern in respect of rights holders' experience, in addition to its international monitoring role at UN level, and providing assessment of proposed policy and legislation at domestic level.

Significant progress has been, and continues to be made in this regard, to strengthen the foundations of the Commission ready for the changes ahead, with the adoption of a Transition Strategy for 2023-24 in March 2023. This approach recognises that the Commission required an approach to change beyond the delivery of a further operational plan for the year ahead, refocusing the activities of the Commission around three key areas of strategic intent: Purpose, People, and Performance as a lens through which to deliver the final year of the 2020-24 Strategic Plan, and prepare for the next strategic planning cycle

Following a tender exercise, the Commission engaged an external reviewer to conduct an independent Governance Review in March 2023 to ensure that it evolves robust

governance arrangements ready for further growth and development of its mandate. At the time of writing, this process has concluded, and Members of the Commission have accepted its recommendations as they impact on the Commission. SPCB will consider the recommendations as they impact on SPCB in due course.

In 2023-24, the Commission is thereafter focusing on providing evidence and insight to inform the development of the incorporation bill as it progresses through the consultation phase before being laid before the Scottish Parliament.

We will also continue to engage with calls for new Commissioners to help us understand how we can contribute to filling the accountability gap – we will continue to talk to civil society and MSPs to understand what opportunities a new Human Rights Bill for Scotland offers to increase the powers needed for a stronger Commission.

Finally, we will continue to bear witness and to report on areas of concern, taking an evidence-based approach. The Commission has identified four key areas which we will spotlight this year. They are:

- Access to Justice
- Human Rights of prisoners, with a focus on access to mental health support
- Human Rights of people with learning disabilities and autism detained in hospital
- Economic, Social and Cultural Rights of people in Highlands and Islands

We will also be developing the Commission's fifth Strategic Plan, which must be laid before Parliament in early 2024. To inform this, the Commission will engage with key stakeholders, and visit communities across Scotland to look at human rights issues at a local level and to gather evidence to guide our areas of focus.

Further information on these matters and the work to address them are set out in the Performance Analysis on page 13 and in the Governance Statement within the Accountability Report on page 24.

It has been a year of significant change and positive development for the Commission. I look forward to leading the team to work together with the members of the Commission and our next Chair to deliver an ambitious Strategic Plan for 2024-28 which protects and promotes the human rights of the people of Scotland.

**Jan Savage**  
**Executive Director, Scottish Human Rights Commission**

## **1. About the Commission**

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

### **1.1 Purpose of the Commission**

The Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006 (the Act). The Act sets out the Commission's functions, duties and powers.

- The Commission has a general duty to promote awareness, understanding and respect for all human rights to everyone, everywhere in Scotland, and to encourage best practice in relation to human rights
- The Commission fulfils this duty through recommending changes to Scottish law, policy and practice as necessary, awareness raising, carrying out research and providing guidance
- The Commission also has powers to conduct inquiries into the policies or practices of Scottish public authorities, enter some places of detention, and to intervene in civil court cases where relevant to the promotion of human rights and where the case appears to raise a matter of public interest
- The Commission has a duty to ensure it is not duplicating work that others already carry out
- The Commission promotes and protects the human rights guaranteed by the European Convention on Human Rights (ECHR), which form part of the law of Scotland through the Human Rights Act 1998 and the Scotland Act 1998, as well as other human rights which are guaranteed by international conventions ratified by the United Kingdom (UK)
- The Commission works to a set of Strategic Priorities set out in its Strategic Plan to ensure it meets its mandate and is accountable
- The Commission began operating in 2008 and its current office is located in Bridgeside House, McDonald Road, Edinburgh

### **1.2 Operating model**

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

#### **1.2.1 *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
- The Parliamentary corporation must designate a member of the Commission or of the Commission's staff as the accountable officer for the purposes of this paragraph 13 of the Scottish Commission for Human Rights Act 2006

### **1.2.2 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

### **1.3 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 cyber security, deaf blind awareness, allergy management and waste reduction.

### **1.4 Organisational structure**

The Commission's governance and delivery structure reflects the requirements of its operating model outlined above. The Commission's Budget Submission for 2023-2024

to the SPCB reflected ongoing requirements and made the case for increased resources to support our 2020-24 strategic priorities via a strengthened leadership and corporate governance structure, and a strong policy team. This was particularly important in the context of supporting the transition to a new Chair and members of the Commission, and in assessing the Scottish Government's plans to bring forward a new Human Rights Bill, both in terms of monitoring and informing the shape of the legislation and readying the Commission for the potential expansion of its mandate and resource in the next strategic planning cycle as a result.

#### **1.4.1 Governance**

The Commission's governance structure provides for up to five Members – a Chair and up to four part time Members (working for one day per week).

Meetings of the Commission take place around ten times each year, on an approximately monthly basis (with exceptions for key holiday periods). Minutes and agendas of the Commission meetings are published on the Commission's website.

During 2022-23 the Commission welcomed a new Chair on 20 June 2022, and three new part-time members of the Commission in September 2022. Three part time members of the Commission demitted office in 2022-23.

During the period 1<sup>st</sup> April 2022 through to January 2023, members of the Commission and the Chair were supported by a part-time interim Chief Operating Officer who was appointed by the SPCB pending the recruitment of a new Chair, and whose role was extended until the subsequent recruitment of a new Executive Director and Head of Commission Secretariat and Business Support in September 2022.

As at year end 31 March 2023, three part time members and a full time Chair were in post, supported by a full time Executive Director who took up post on 1 January 2023.

Until December 2022, the Commission had one Sub-Committee, the Finance, Risk and Audit Committee (FRAC), which was chaired by a member of the Commission. The chair did not sit on FRAC nor was there provision for independent membership. FRAC was scheduled to meet twice per annum. The FRAC met once in 2022-23, before being replaced.

The Commission had established an Advisory Audit Board (AAB) with the Chair, the Head of Corporate Services and two independent members. The purpose of the AAB was to provide independent expert advice in relation to the Commission's Annual Report and Accounts and its associated Audit report only.

In 2021, as part of a wider review of governance it was recommended that consideration be given to how matters of finance and risk might be best achieved, avoiding duplication between the FRAC and the AAB. The Commission approved that the FRAC and AAB be combined to create a single Audit & Risk Committee (ARC). The ARC met for its first meeting in December 2022, and is chaired by an independent Audit Advisory Board member, appointed by SPCB. As at year end 31



March 2023, it had met twice, December and March, and considered key issues around risk and the Commission's Governance Framework.

### **1.4.2 Delivery**

During 2022-23 the Commission's work was delivered on a day-to-day basis by a staff team numbering twenty one people, including all leavers and new starts, and on average 12.2 FTE. The staff team is organised into three departments / teams. The heads of each department / team formed the Commission's management team, along with the interim Chief Operating Officer until 20 June 2022, and with the Chair of the Commission (operating in their executive capacity) thereafter. From April 2022 there was a vacancy in the Head of Business Support role; from July there was a vacancy in the Head of Communications and Engagement role and in the Head of Strategy and Legal role; and from October 2022 there was a vacancy in the role of Head of Legal and Policy. Two permanent staff members were also on maternity leave during 22-23, returning in August and September 2022.

In September 2022, a successful recruitment programme resulted in the appointment of an Executive Director, a Head of Communications and Engagement, and a Head of Commission Secretariat and Business Support. From January 2023, leadership of the Commission's management team and Legal and Policy team was provided through the Executive Director.

See the organisational structure chart below (page 20) as at 31 March 2023.

## **1.5 Strategic Priorities and outcomes (Objectives)**

### **1.5.1 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 2022-23, and are discussed in more detail in Section 3, Performance Analysis.

### **1.5.2 Performance Summary**

In 2022-23, 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 2022-23 to achieve its performance and strategic goals, see section 3, Performance Analysis below for more detail.

In February 2023, Commissioners and Staff took part in an externally facilitated Away Day to reflect on the position, culture and performance of the Commission at that point in time. Further sessions with staff and Commissioners were thereafter facilitated by the Executive Director to consider a SWOT and PESTLE analysis of the Commission's performance and strategy. These informed a new Transition Strategy for the Commission, approved by the members of the Commission in March 2023.

### **1.5.3 Organisational Development**

During 2022-23, the Commission has made significant changes to its organisational structure.

Significant progress was 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. In June 2023 this post was extended further to assume the Accountable Officer role as a result of the departure of the full time Chair.

The former Head of Corporate Services post has been replaced by a Head of Commission Secretariat and Business Support post to reflect the increasing support requirements to Members of the Commission and further strategic responsibilities around corporate governance of the Commission as a public body and an NHRI.

A budget proposal for the year 2023-24 was submitted to, and approved by, the SPCB in March 2023 to create two new permanent posts: a full time Legal Policy Development Officer critical to the Commission's ongoing work on incorporating human rights into Scots law; and a full time Digital & Communications Officer to enhance outreach and educational work and engagement with stakeholders more widely. It also provided for a new fixed term 12 month Legal Fellowship.

The proposed increase in staffing complement was 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).

The incoming Members of the Commission and staff are committed to strengthening the organisation, to sustain and improve operational performance. During 2022-23 this focused 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
- Develop work programmes which maximise the capacity of the Commission resources to interrogate and report on human rights issues being experienced by the people of Scotland
- Implement the new leadership structure of the Commission and begin work to explore the vision, mission and values of the Commission ahead of the 2024-25 Strategic Plan
- Review the Governance arrangements of the Commission as a public body and a National Human Rights Institution to address root cause of high staff and commissioner turnover, and to provide assurance ahead of anticipated expansion of mandate.
- Explore work to update the visual branding of the Commission ahead of the Strategic Plan 2024-28.
- 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.

## **1.6 Activities**

The Commission undertook a wide range of activities during 2022-23 to deliver progress towards our desired outcomes, including:

- Parliamentary engagement
- Legislative and policy development and scrutiny
- International human rights treaty monitoring and reporting
- Participation in a range of external advisory groups
- Media and communications

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- Independent Review of our work alongside people with lived experience of rights issues
- Development and delivery of Scotland’s second National Action Plan on Human Rights, SNAP2
- Facilitating collaboration on human rights budget work
- Training and capacity building with external organisations
- Capacity building with civil society organisations around the proposed Human Rights Bill for Scotland
- Commissioned ‘audience insight research’ exploring how the people of Scotland currently understand and experience human rights; as a follow up to earlier research the Commission published in 2018
- Assessment of the external environment and how access to justice is being experienced by rights holders in Scotland, leading to publication of a well-received paper and associated engagement events in June 2023: “At a Crossroads: What next for the human rights system in Scotland?”
- Review of work plan and development of a 2023-24 Transition Strategy to identify more focused investigations work on human rights issues
- Developed a decision-making framework for members of the Commission to assess key priority ‘spotlight’ areas of focused work for 2023-24
- Developed a refreshed brand identity to support the delivery of the 2023-24 Transition Strategy
- International collaboration and practice exchange
- Commissioned an Independent Governance Review in March 2023
- Developed a Shared Services Agreement with the Scottish Public Services Ombudsman which was implemented on 1 April 2023; and
- Corporate services and operational management

More detailed information about the Commission’s activities during 2022-23 will be included in the Commission’s Annual Report 2022-23, which will be published and laid before the Scottish Parliament in October 2023.

## **2. 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 strategic risks. This risk register is reviewed and updated at regular intervals by the Commission's management team, the Audit and Risk Committee, and the Commission itself. A fully revised version was approved by the Audit and Risk Committee in June 2023.

### **2.1 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 2022-23 given long-term sickness absences, and departure of senior staff members. Further contingency funding was received from the SPCB to continue to fill three fixed term posts.

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.

In September 2022, a successful recruitment drive resulted in the appointment of a Head of Communications and Engagement (internal appointment; took up post on 1 October 2022); Head of Commission Secretariat and Business Support (external appointment; took up post on 9 January 2023); and Executive Director (External Appointment; took up post on 1 January 2023).

In addition, a Business Support Officer was recruited in October 2022, and joined the Commission in February 2023.

More information is provided in The Governance Statement below.

### **2.2 Commissioner Turnover**

The known date of departure of the Chair in March 2022 and the new Chair taking up office in June 2022 presented a gap, as did the departure of a further 3 part time members of the Commission throughout 2022-23.

Thanks to the interim Chief Operating Officer undertaking the Accountable Officer role from 1 April 2022 – 20 June 2022 when the new Chair assumed office, and the recruitment and onboarding of three new part time Members, the Commission fulfilled its statutory mandate via the Scottish Commission for Human Rights Act 2006 to continue to form the Commission throughout 2022-23.

A Transition Strategy for 2023-24 was developed by the Executive Director and approved by members of the Commission in March 2023, which contained a focus on the 'People' elements of the Commission. Following a competitive tender process, and with funding support from SPCB, an Independent Governance Review was commissioned in March 2023 by the Commission, as per the recommendation of the 2021-22 Audit, to include a root cause analysis of high staff and commissioner

turnover previously experienced at the Commission.

In June 2023, the full time Chair of the Commission demitted office to take up a new senior role in the Scottish civil service. The SPCB appointed the Executive Director to the role of Accountable Officer as of 17<sup>th</sup> June 2023.

### **2.3 Other key risks**

The external policy environment has presented other significant key risks in 2022-23 including 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.

The increasingly divergent Human Rights positions at Westminster and Holyrood led to challenges on points of competence in respect of Scottish legislation impacting on human rights, for example, the UNCRC Incorporation Bill and the Gender Reform Bill, both of which were passed by the Scottish Government but which did not make it past the legislative consent process via the Scotland Act. This is an area of legal expertise and a framework for assessment of proposed legislation which the Commission is now required to consider, particularly in the development of the proposed Human Rights Bill for Scotland. This will be mitigated by seeking external counsel as required in 2023-24.

The emergence of a trend in Scotland for proposals for new public bodies to uphold the human rights of particular groups of people was identified as a key risk and opportunity for the Commission in January 2023. At the time of writing, there are various proposals for 11 new Commissions or Commissioners in Scotland.

An internal project scoped out the issues being experienced by rights holders which have led to frustrations with the current systems of accountability in terms of human rights in Scotland. This culminated in the publication of "At a Crossroads: What next for the human rights system in Scotland?" in June 2023, accompanied by media coverage, social media and parliamentary engagement, and a series of roundtables with civil society on the issues it raises. This includes the limitations of the Commission's existing mandate, and potential routes to amend the mandate of the Commission via the proposed Human Rights Bill.

The potential for increased powers and resource for the Commission via this route was confirmed through the publication of the Scottish Government's consultation document in July 2023, which contains a specific question on this issue. Continuation of focused work on the Commission's Governance Framework and its People strategy will mitigate any risk by ensuring that it is fit for purpose, and ready to expand to deliver on an enhanced mandate. Ongoing scenario planning and business planning will be undertaken throughout 23-24 to ensure that the Commission's medium term financial plan is robust and well informed.

The Commission will also inform the development of this section of the Bill through assessment of international best practice, and compliance with the UN Paris Principles for NHRIs.

### 3. Performance Analysis

In 2022-23, the Commission delivered a broad range of activities to achieve its performance and strategic goals, see section 3.6 below for more detail. 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.

This section provides an assessment of the Commission's performance in relation to its four Strategic Priorities and associated outcomes aligned to the 2020-24 Strategic Plan. 2022-23 is the third year under this Strategic Plan. A revised Transition Strategy was adopted by the Commission in March 2023 for the year 2023-24 and refocuses the Commission's activities around three core areas of Strategic Intent: Purpose, People and Performance in the final year of the 2020-24 Strategic Plan. More detail is provided on page 28, 2023-24 Developments.

In 2022-23, key performance updates against Strategy are as follows:

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

Following the Scottish Government's announcement of its commitment to bring forward a new Human Rights Bill for Scotland in September 2021, the Commission's priority throughout 2022-23 was to ensure that the proposed legislation delivers the greatest possible protection and promotion of human rights for the people of Scotland within the scope of devolved context.

In the summer of 2022, the Commission produced two key documents:

- Establishing a new human rights legal framework – key legal features
- Executive summary

In June 2023, a 12-week consultation period opened on the Scottish Government's proposal for a new Human Rights Bill for Scotland.

The Commission has to date hosted roundtables for civil society organisations, and is preparing to publish its own analysis of the proposed Bill to inform and support civil society and Parliamentary engagement in the process.

In March 2023, the Commission prioritised a spotlight focus on establishing the experience of economic, social and cultural rights in the Highlands and Islands. This project has been approved by members of the Commission and will commence in Autumn 2023.

In March 2023, the Commission also prioritised a new spotlight project on exploring the experiences of Access to Justice in Scotland. The project is being developed in two phases, with the first phase due to publish in the summer of 2023, outlining the experience of Access to Justice within the context of economic, social and cultural rights in Scotland. The second phase will then explore the lived experience of rights holders in specific contexts to access justice.

## **Strategic Priority 2: Strengthening accountability for meeting human rights obligations**

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.

This included issuing letters to the Prime Minister and the Secretary of State for Justice, and providing briefings to the House of Lords and to the UK Parliament Joint Committee on Human Rights Legislative Scrutiny.

At the time of writing, the UK Government's proposals to repeal and replace the Human Rights Act had been abandoned.

The Commission also provided comments on the impact of the Illegal Migration Bill on the protection of the Human Rights Act and the UK's compliance with the European Convention on Human Rights. This intervention was made on the basis of a) the impact of the legislation on the human rights of people who may be in Scotland; and b) to protect the integrity of the UK's commitment to the international human rights system.

This intervention resulted in mentions in the UK and Scottish Parliaments, and amongst the highest social media engagement for the Commission in 2022–23 at that time.

Finally, the Commission offered advice to the Scottish Government on the potential routes to support the passage of the UNCRC incorporation Bill, which was passed by the Scottish Government in March 2021, but which the UK Government challenged on legislative competency grounds, i.e. beyond the limits of devolved powers, via Section 33 of the Scotland Act.

In January 2023, the Commission established an internal working group to explore the issues raised by the emergence of asks for, and commitments to, new public bodies to uphold the human rights of particular groups of people. The resultant research informed a key publication from the Commission in June 2023: "At a Crossroads: What next for the human rights system in Scotland?"

The Commission also engaged publicly in consideration of the limitations of its own legislative mandate in providing access to justice, and proposed amendments to this in a letter to the Cabinet Secretary for Social Justice in May 2023 in order to strengthen domestic protection of human rights in Scotland.

The Commission engaged extensively with the Scottish Parliament during 2022-23, particularly in relation to parliamentary scrutiny of legislation, policy and decision-making. Analysis of mentions in Parliament of the Commission shows that:

- Human Rights were mentioned 911 times over the course of 2022-23, an average of approximately 76 per month.
- The Commission was mentioned 125 times, an average of approximately 10 per month.
- The Equalities, Human Rights and Civil Justice Committee accounted for the highest number of SHRC mentions in Committees, with 29 attributable mentions accounting for 50% of the total. This was followed by Finance and Public Administration (9), Health, Social Care & Sport (8) and Social Justice and Social Security (6).



The Commission submitted written and oral evidence to the Scottish Parliament to inform its consideration of the 2022-23 Scottish Budget; the Gender Recognition Reform Bill; and the Retained EU Law (Revocation and Reform) Bill.

While the Commission continues to consider opportunities to deploy its Litigation and Intervention Strategy, general capacity constraints meant this area of work was paused again during 2022-23. This has been identified as a priority area of focus in the Transition Strategy for 2023-24. The challenges experienced by the Commission to date in making use of this element of its mandate have been explored in a paper published in June 2023.

### **Strategic Priority 3: Building wider ownership of human rights**

The Commission successfully supported the development of the second Scotland's National Action Plan for Human Rights, SNAP2. It was published on 30th March by the independent SNAP secretariat, hosted by the Commission, and sets out a framework for promoting and protection human rights in Scotland, designed by some of the people closest to the issues.

SNAP 2 was developed by a group of individuals and organisations from across Scottish society, including charities, public bodies, national human rights institutions, government representatives and human rights defenders.

The plan outlines how civil society and duty bearers can work together to embed human rights across our public services and lives.

It puts forward 54 practical actions to target some of the crucial issues facing people in Scotland, from the right to a decent standard of living to healthcare, climate change and education.

SNAP 2 highlights eight priorities:

1. Achieve a decent standard of living.
2. Improve health, wellbeing and the environment
3. Enhance education and work
4. Protect private and family life
5. Ensure justice
6. Learn from COVID-19
7. Realise a human rights culture
8. Plan and support incorporation of human rights treaties into Scots law

The Commission has played a key role in the development of Scotland's second national human rights action plan from the start. We co-chaired the SNAP 2 Leadership Panel and, following publication, we will work closely with everyone involved to monitor its implementation.

We wrote to the new First Minister in April 2023 to recommend that implementation of SNAP2 and delivery of the Human Rights Bill be early priorities of his Government.

The Commission also continued its work to inform a human rights-based approach to budget scrutiny through submissions to the Equality Human Rights and Civil Justice Committee and the Social Justice and Social Security Committee in the Scottish Parliament in September 2022.

An independent evaluation of the Commission's Lived Experience Leadership Group (LELG) was undertaken in Q3 of 2022-23. Its conclusions led to the Commission

adopting a fresh approach to its participation agenda, which will strengthen the organisation's ability to deliver on this outcome for the final year of the 2020-24 Strategic Plan and inform the 2024-28 Strategic Plan.

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

This year the Commission attended the United Nations in Geneva to provide evidence to the UN Human Rights Council (UNHRC) Universal Periodic Review process (UPR) and to the Committee considering Economic, Social, and Cultural Rights in the UK.

The UNHRC used the Commission's evidence as part of a review of the UK's human rights performance over the past four years in November 2022, and made recommendations for action to the UK Government, which were published in March 2023.

The Commission also submitted written evidence to the UN Committee on Economic, Social and Cultural Rights in January 2023, and attended the Committee in person to deliver oral evidence in a closed session of the Committee in March 2023.

The Commission focused on the rising cost of living and the impact that this is having on people in Scotland to access their rights to an adequate standard of living.

Finally, the Commission forged a key role in its membership of the UK Independent Mechanism established to monitor progress of the state in delivering on the UN Convention on the Rights of People with Disabilities.

We collated key evidence to inform the UN CRPD Committee in its follow up to its 2016 Inquiry into the impact of the welfare reform agenda on the human rights of disabled people in the UK. The Commission worked with Inclusion Scotland, a respected Disabled People's Organisation (DPO) to collate and present the lived experience of disabled people in Scotland to inform this evidence.

This evidence is scheduled to be delivered to the UN in August 2023.

The Commission also participated in a learning exchange visit with the NHRI in the Netherlands and participated in the Global Alliance of National Human Rights Institutions (GANHRI) AGM in March 2023.

The 2023-24 Commission Transition Strategy has refocused the Commission's work under the three strategic priorities of Purpose, People, and Performance. A set of focused key performance indicators (KPIs) and a KPI performance scorecard has been developed and monitored quarterly by the members of the Commission to track progress to plan and delivery against the Commission's mandate. More details are provided in the Section on 2023-24 Developments below.

## **4. 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 £1,099k for financial year 2022-23 supplemented by an additional £180k from contingency funding – a total of £1,279K - to ensure a stable staffing and balanced budget.

Financial year 2022-23 was the Commission's fifteenth full year of operation. The Commission's net expenditure for the year ended 31 March 2023 totaled £1,268k. Details of staff costs and other expenditures are shown in notes 4 and 6 to the financial statements respectively.

The Commission held an opening cash balance of £85K therefore it was not necessary to draw down the full £180K contingency funding. Based on the opening balance and non-cash items charged to expenditure the Commission received a cash draw down from SPCB in 2022-23 of £1,188K.

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

## **5. Significant developments / financial issues**

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

### *Staffing and Reorganisation*

The financial year 2022-23 has been a period of significant transition for the Commission. The Commission submitted a contingency application in February 2023 for £180k which, taken together with the budget bid for 2023-24, was designed to ensure a stable staffing establishment and funding arrangements through a period of transition for the Commission, allowing effective and sustainable continuity of the Commission's statutory functions going forward.

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 was approved by the Finance and Public Administration Committee on the 28 February 2023. It included the creation of a new fixed term Legal Fellow position, and funding to replace vacant posts of Participation Officer and Digital and Communications Officer, to be appointed on a permanent basis.

### *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:

- The Scottish Government's ongoing 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.
- The UK Government's proposals to develop an Illegal Migration Bill, which contains elements that may be in contravention of the European Convention on Human Rights
- The emergence of proposals for new public bodies to uphold the human rights of particular groups of people - this has an impact on both the resource available from the Treasury to support public bodies, and potential duplication of elements of the mandate
- The increasing challenge to the legislative competence of the Scottish Parliament on human rights or equalities related legislation via the Scotland Act 1998

## **6. 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 170 invoices against the 10-day target in 2022-23 was 59% (2021-22: 62%) and within 30 days was 88% (2021-22: 93%). The average time to pay suppliers in 2022-23 was 19 days (2021-22: 12 days).

At the beginning of 2023-24, the Commission established a Shared Services Agreement with the Scottish Public Services Ombudsman (SPSO) primarily focused on the provision of Finance and HR support services. The Commission will adopt and implement established systems and processes in place with SPSO thereby reducing reliance on single points of contact and other similar challenges of scale. It is anticipated that the opportunities offered by this agreement will significantly enhance performance in areas such as payroll processing and invoice management.

## **7. 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. 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.

## 8. 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.

## 9. Environment and Sustainability

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

Both of these reports are scheduled for review in 2023-24.

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.

## 10. 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.



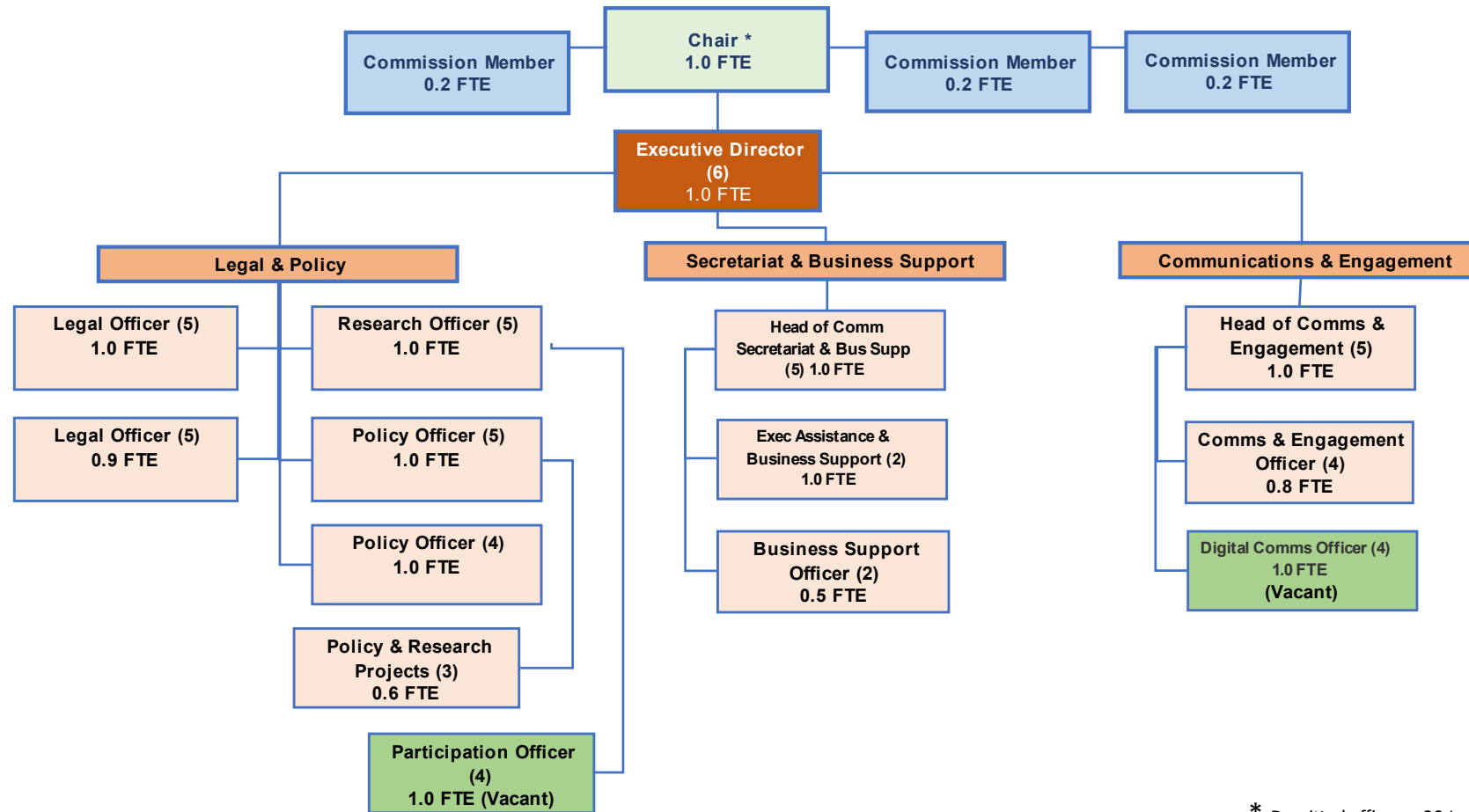
**Jan Savage**

**Executive Director, Scottish Human Rights Commission**

19 September 2023

Diagram 1: Organisational Structure Chart at 31 March 2023

OFFICIAL



\* Demitted office on 30 June 2023

## Accountability Report

### Director's Report

#### Chair and Members of the Scottish Human Rights Commission

**The Chair:** Ian Duddy: Appointed 20 June 2022 for one term of 6 years.  
Note – demitted office on 30 June 2023

**Members:** 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 2022-23 and until demitting office, Jane-Claire Judson (to 3 June 2022) and Dr Anna Black (to 6 October 2022) 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 embraces the principles of openness and participation in its operations 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 regularly engaging with the recognised trade union in good faith. 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.

Ian Duddy, the former Chair of the Commission was the Accountable Officer from the period 20<sup>th</sup> June 2022, until 16<sup>th</sup> June 2023, when he took a period of annual leave until he formally demitted office on 30<sup>th</sup> June 2023.

From 17<sup>th</sup> June 2023, the SPCB appointed myself, Jan Savage, the Executive Director of the Commission, as the Accountable Officer, in addition to my existing role.

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**

### **Executive Director**

The Executive Director, in her role as Accountable Officer, is responsible for ensuring that appropriate and adequate internal controls are in place to support the office in successfully accomplishing its objectives and to safeguard the public funds under its control.

The Scottish Commission for Human Rights Act 2006 provides that the Commission is an independent office in the exercise of its functions and is not subject to the direction or control of any member of the Scottish Parliament, 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 up to four part-time Members appointed by the 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 until 16 June 2023. From 17 June 2023, the Accountable Officer is Jan Savage, Executive Director.

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 2023, the staff management team comprised of the Executive Director, the Head of Commission Secretariat and Business Support, 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.

In March 2023, the Commission approved a Transition Strategy for 2023-24, which refocused the Commission's activities to deliver the final year of its Strategic Plan 2020-24 via three core areas of strategic intent: Purpose, People, and Performance. A KPI framework and scorecard has been developed to demonstrate progress against strategic priorities to Members of the Commission to assist them in fulfilling their strategic governance role. A project framework with identified owners and accountable managers is in place capturing all planned delivery workstreams for 2023-24.

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. At the time of writing, work is at an advanced stage of completion in the development of a Code of Conduct for members of the Commission to supplement this.

Throughout 2022-23, the Commission was supported in its Governance function by its Finance, Risk and Audit Committee (FRAC), which operates within an agreed Terms of Reference. FRAC comprised of two Members of the Commission and the members during 2022- 23 were Jane-Claire Judson (Chair) Dr Anna Black from 1 May 2021, and met once during 2022-23 (17 May 2022),

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 as chair of the ARC.

The ARC has an agreed Terms of Reference, and functions 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.

In 2022-23 it has been agreed that ARC will meet quarterly. To date, ARC has met in March and June 2023, with further meetings scheduled for September 2023, December 2023 and March 2024.

There was no internal audit activity during 2022-23. For 2023-24, Wylie Bisset have now been appointed as part of a joint procurement exercise with the Scottish Public Services Ombudsman and Children and Young Persons Commissioner for Scotland. An Internal Audit Plan for 2023-24 is being drafted for approval at the ARC in September 2023.

### **Risk and Control Framework**

The Commission has operated with a Risk Register which considers the key risks to which the Commission could be exposed, analyses the likelihood and impact of each risk, captures and details how the Commission will identify, control and mitigate any such risks.

During 2022-23, particular scrutiny was given to risks in respect of stakeholder expectations and staffing levels being insufficient to deliver operational plans.

In Q4 of 2022-23, following the adoption of a 2022-23 Transition Strategy for the Commission, work was undertaken by the Executive Director and the Head of Commission Secretariat and

Business Support to revise the Risk Register in line with the contemporary internal and external operating environment. Informed by the strategic development work, including the SWOT and PESTLE analysis, this register considers the risk of high turnover within members of the Commission on the ability of the Commission to operate; the development of a new Human Rights Bill and the associated business planning requirements of the Commission to be ready to deliver a broader mandate; instability at staff team level having an impact on business continuity; quality control around outputs; and the public perceptions of human rights and the role of the Commission.

These risks were discussed regularly at management team meetings, monthly Commission meetings, and at the Audit and Risk Committee, with particular attention given to the issues of Commissioner retention; staff wellbeing; staff capacity and identifying priority work aligned to strategy in order to manage external stakeholder expectations about the capacity of the Commission to engage, given the breadth of its mandate.

### **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 (until December 2022), Audit and Risk (since December 2022), and the Commission.

A critical part of the control mechanism is having the personnel in place to deliver their roles within that. In the first half of 2022-23, there was a gap between the former Chair's term of appointment ending (12<sup>th</sup> March 2022) and the incoming Chair's term of appointment starting (20<sup>th</sup> June 2022). Two of the remaining three Commission Members, Jane-Claire Judson and Dr Jacqueline Kinghan, formally departed the Commission on 3 June 2022, having served notice of their intentions to resign from the Commission on 2 March 2022.

At staff level, 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 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 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.

Anna Black, part time Member of the Commission, formally demitted office on 6 October 2022.

Following a successful recruitment process, key leadership roles were filled in Q3 of 2022-23:

- Executive Director – appointed September 2022, joined the Commission on 1 January 2023
- Head of Communications and Engagement – appointed September 2022, assumed new role on 1 October 2022
- Head of Commission Secretariat and Business Support – appointed September 2022, joined the Commission on 9 January 2023

The Commission was further strengthened with the appointment of a Business Support Assistant (appointed October 2022, joined the Commission on 7<sup>th</sup> February 2023) to deliver key corporate services project support.

While I am satisfied key internal controls were in place throughout 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 during the that period of time and the single points of failure that inevitably flow from that, particularly in respect of the Commission’s governance and overall management arrangements.

However, I note that the Commission has been operating with a stable staff team since January 2023, and at the time of writing has successfully recruited for a further three posts into the Commission team to boost capacity to deliver against its mandate via the 2023-24 Transition Strategy. A programme of work to transfer the Commission’s record management system to the ERDM system is at an advanced stage. The Audit and Risk Committee has provided a stable and effective route for assurance. In addition, the successful move to a Shared Services Agreement with the Scottish Public Services Ombudsman as at 1<sup>st</sup> April 2023 has further mitigated any risk around single point of failure around key finance, payroll and HR functions. Combined, this has meant that the Commission has been able to withstand and mitigate any potential impact of the Chair demitting office early on its governance and strategic operations.

### **Review of effectiveness and assurance**

As Accountable Officer, I have the responsibility for reviewing the effectiveness of the Commission’s Corporate Governance I am satisfied that the following arrangements were in place and were operating during 2022-23:

- 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.
- The Audit and Risk Committee has fulfilled this function
- Ongoing reviews of Commission policies and procedures continued, aligned to business-critical risk, with a particular focus on the successful tender process and subsequent delivery of an Independent Governance Review

No capital projects were undertaken during 2022-23.

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 Audit and Risk Committee, 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 2022-23 (2021-22: Nil).

### 2023-24 Developments

Further to the onboarding of the incoming Chair and three new part time members of the Commission, as well as key members of the Commission’s leadership team, the key priority for the Commission in 2023-24 has been on strategic planning.

As Executive Director, on joining the Commission, I sought to lead a programme of work to establish the areas of critical focus and priority for the period 2023-24.

Whilst the Commission does have a 4-year Strategic Plan to 2024 in place, which has been approved by Parliament, the approach to developing the next 4-year plan will change going forward. Evidence from a whole Commission Away Day in February 2023; an extensive SWOT and PESTLE analysis in February 2023; careful consideration of the circumstances around the proliferation of asks for new public bodies to uphold the human rights of groups of rights holders from January 2023 onwards; and early insight from the externally commissioned 2023 Audience Insight Research confirmed that continuation of the Commission’s traditional operational plan approach against the 2020-24 Strategy was not desirable or appropriate.

The Commission has therefore prioritised a Transition Strategy for 2023-24 which will support the evolution of the Commission, ready for the next Strategic Planning cycle 2024-28. This was approved in March 2023, and focuses on three areas of strategic intent: Purpose, People and Performance.

Scottish Human Rights Commission Strategic Objectives 2023-24	
Strategic Theme	Strategic Objective
<b>Purpose</b>	Increase impact, visibility and maximise capacity of the Commission as Scotland’s human rights watchdog
<b>People</b>	Ensure that the Commission is fully resourced with a skilled, supported, valued and stable workforce
<b>Performance</b>	Be a trusted, authoritative, accessible and credible public body which can demonstrate impact for rights holders and effective use of public funds

There are significant opportunities on the horizon via the Incorporation process, and a clear space in public and political discourse for the Commission to step into a more proactive space of protecting and promoting the human rights of the people of Scotland.

Therefore, a renewed focus on the **Purpose** of the Commission and how best to use its resources to achieve that purpose is the first area of strategic intent. In such a small team, a cohesive proactive work programme, informed by lived experience of rights holders, and delivered through the teams working collaboratively has been developed to achieve greater impact. A more focused, evidence led, thematic approach to identifying priority areas of human rights concern, and recommended actions has been adopted to deliver against the Commission’s mandate. This is being delivered alongside the existing work programme to inform analysis of key proposed legislation as it progresses through the Scottish Parliament and fulfilling our obligations to participate in UK treaty monitoring and Council of Europe review processes. Whilst the resource is not available within the 2023-24 approved budget to utilise its full powers of

Inquiry, desk-based investigation is possible, informed by the participation of rights holders and duty bearers. The topics of these pieces of focused work were approved by members of the Commission at their April 2023 meeting, following a transparent decision-making framework which scored possible topics.

The Commission's ambitious 2023-24 work programme includes:

- Publishing a seminal discussion paper: "At a Crossroads: What next for the human rights system in Scotland?" which presents analysis of the proliferation of asks for new public bodies to uphold the rights of particular groups of people, and explores the potential role for the Commission within that landscape;
- Supporting civil society to engage with the development of the Scottish Government's proposed Human Rights Bill;
- Publishing analysis of the Access to Justice system in Scotland;
- Publishing key research into public attitudes and awareness of human rights in Scotland;
- In depth analysis of unrealised civil and political rights of prisoners;
- In depth analysis of the human rights framework around the detention of people who have learning disabilities and autism in hospital;
- Exploration of economic, cultural and social rights enjoyment in the Highlands and Islands; and
- Participation in the UKIM assessment of Scotland's record in upholding the human rights of disabled people;
- Development of its 2024-28 Strategic Plan

Whilst the appetite for change is high, the organisational resilience for change is low as a result of the substantial levels of staff and commissioner turnover previously. Therefore, the next priority for the Commission in 2023-24 is on **People** and Culture. Significant change in the Commission's operations and outputs has been identified as required in 2023-24, but how this change is designed, implemented, and experienced is mission critical for the Commission at this stage. This is as true for the members of the Commissioner as it is for the Commission staff team. Employee engagement and working in partnership with the Commission's recognised Trade Union is a key principle underpinning all change. An internal staff newsletter has been implemented, as have monthly all staff team meetings which focus on updates and development/training.

In terms of capacity, a priority has been to recruit to fill any vacant roles. Recruitment to full complement was delayed until Q2 of 2023-24 in order to manage the impact of the 2023-24 pay reform on the Commission's approved budget from SPCB.

Following a successful recruitment campaign, the Commission has now filled three key posts:

- Communications and Digital Officer – appointed in June 2023, joined the Commission in August 2023
- Legal Fellow (12 month temporary role) – appointed in June 2023, will join the Commission in September 2023
- Policy and Participation Officer – appointed in July 2023, will join the Commission in September 2023

Leadership of the legal and policy function has been provided via the Executive Director role. Plans are in place to implement an interim leadership role for this team whilst considerations are ongoing about the implications of the forthcoming Human Rights Bill on the Commission's resource and mandate.

Induction and development support for members of the Commission has also been a key development in 2023-24. An Away Day was held in June 2023 to provide Commissioners with an

overview of the requirements of the Guidance for members of public boards, and the Paris Principles for NHRIs. A work plan is also in place for Commissioners for 2023-24.

Corporate resilience is also a priority focus area for development as a result of high staff turnover in 2022-23, and so the final strategic priority area identified for 2023-24 is **Performance**, with a focus on corporate governance, risk management and impact reporting. The successful move to the Shared Services Agreement with SPSO as of 1<sup>st</sup> April 2023 has significantly de-risked the Commission around potential single point of failure concerns on key functions of payroll, finance and HR. Sharing services has provided assurance in respect of the risk of insufficient separation of duties and/or single points of failure; has provided the Commission with expert professional services across a range of functions and provide opportunities to generate efficiencies overall in business support to redirect into the support for the Commission's outputs.

A revised risk register, an Independent Governance Review, quarterly monitoring via a strategic KPI Scorecard, and the development of a new Theory of Change for the Commission are all also being delivered against this priority.

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.

An operational planning framework, which captures programme level activity across the Commission to deliver key projects under the strategy and identifies team leads, budget, timeline and outcomes has also been developed. An implementation plan to deliver the recommendations of the Independent Governance Review is also in development.

Continuity of the Accountable Officer role has been a critical priority following the decision of the Chair to accept a new role and demit office in June 2023. SPCB appointed me as Accountable Officer as of 17<sup>th</sup> June to provide continuity and minimise any Governance risk. Members of the Commission agreed to rotate responsibilities for Chairing Commission meetings and coordinating sign off of Commission outputs until a new Chair is in post.

A programme of work to develop the Commission's new Strategic Plan 2024-28 is also a priority, and a proposed approach was approved by members of the Commission at the July 2023 meeting, with a view to laying this before the Scottish Parliament in February 2024.

The development of the 2024-25 budget is considering the learning from and continuation of the 2023-24 Transition Strategy approach, which has increased the profile and engagement of the work of the Commission. It will also consider resource implications as a result of the likely amendments to the mandate and resource of the Commission via the forthcoming Human Rights Bill, and ensure that costed scenario planning is delivered to assist both the Commission and the SPCB to plan appropriately to manage this transition over the next Strategic Planning cycle.

### **Gifts and Charitable Donations**

The Commission made no gifts or charitable donations in the financial year.

### **Losses and Special Payments**

The Scottish Human Rights Commission incurred no losses or made special payments in the financial year.

### **Remote Contingent Liabilities**

The Scottish Human Rights Commission had no remote contingent liabilities in the financial year.



## Remuneration and Staff Report

On 31 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 (SPCB).

- The 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 to work 48 days per year which equates to pay of £13,450 per annum, plus expenses, per part-time Member.
- The number of days worked by part-time Members can be varied, in exceptional circumstances, through agreement with SPCB and the part-time Member, as was the case in 2022-23.
- During 2022-23 three new part-time Members of the Commission were appointed by the SPCB, replacing those who demitted office between June and October 2022.

	From	To	No of days per month
Dr Anna Black	01.04.2022	15.08.2022	16
	15.08.2022	06.10.2022	4
Dr Jacqueline Kinghan	01.04.2022	03.06.2022	4
Jane-Claire Judson	11.04.2022	03.06.2022	8
Jim Farish	26.09.2022	31.03.2023	4
Shelley Gray	26.09.2022	31.03.2023	4
Claire Methven O'Brien	26.09.2022	31.03.2023	4

- The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2022-23, from 20 June 2022.
- Staff (including management staff) terms and conditions, including remuneration, are set by the Commission, subject to approval by the SPCB.

### Senior remuneration (audited)

	Remuneration 2022-23	Pension benefits accrued 2022-23	Total Remuneration 2022-23	Remuneration 2021-22	Pension benefits accrued 2021-22	Total Remuneration 2021-22
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Chair Remuneration:</b>						
Ian Duddy <sup>1</sup>	60-65	19	80-85	-	-	-
<b>Members' Remuneration:</b>						
Jane-Claire Judson <sup>2</sup>	0-5	-	0-5	10-15	-	10-15
Dr Anna Black <sup>3</sup>	20-25	-	20-25	10-15	-	10-15
Dr Jacqueline Kinghan <sup>4</sup>	0-5	-	0-5	10-15	-	10-15
Jim Farish <sup>5</sup>	5-10	-	5-10	-	-	-
Shelley Gray <sup>6</sup>	5-10	-	5-10	-	-	-
Claire Methven O'Brien <sup>7</sup>	5-10	-	5-10	-	-	-
<b>Management Staff Remuneration:</b>						
Kavita Chetty <sup>8</sup>	15-20	6	20-25	55-60	23	80-85
Barbara Bolton <sup>9</sup>	35-40	-	35-40	50-55	22	70-75
Emma Hutton <sup>10</sup>	5-10	3	10-15	45-50	19	65-70
Andrew Munro <sup>11</sup>	75-80	-	75-80	0-5	-	0-5
Elizabeth Dawson <sup>12</sup>	40-45	10	50-55	-	-	-
Jan Savage <sup>13</sup>	15-20	7	20-25	-	-	-
David Lees <sup>14</sup>	10-15	6	15-20	-	-	-

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.

<sup>1</sup> Ian Duddy joined the Commission on 20 June 2022. Full year equivalent salary £75,000-£80,000.

<sup>2</sup> Jane-Claire Judson left the Commission on 3 June 2022. Full year equivalent salary £25,000-£30,000.

- <sup>3</sup> Dr Anna Black left the Commission on 6 October 2022. Full year equivalent salary £25,000-£30,000.
- <sup>4</sup> Dr Jacqueline Kinghan left the Commission on 3 June 2022. Full year equivalent salary £10,000-£15,000.
- <sup>5</sup> Jim Farish joined the Commission on 26 September 2022. Full year equivalent salary £10,000-£15,000.
- <sup>6</sup> Shelley Gray joined the Commission on 26 September 2022. Full year equivalent salary £10,000-£15,000.
- <sup>7</sup> Claire Methven O'Brien joined the Commission on 26 September 2022. Full year equivalent salary £10,000-£15,000.
- <sup>8</sup> Kavita Chetty left the Commission on 8 July 2022. Full year equivalent salary £60,000-£65,000.
- <sup>9</sup> Barbara Bolton left the Commission on 30 September 2022, left the CSP Scheme with less than 2 years' service. Full year equivalent salary £60,000-£65,000.
- <sup>10</sup> Emma Hutton left the Commission on 27 May 2022. Full year equivalent salary £45,000-£50,000.
- <sup>11</sup> Andrew Munro joined the Commission as Interim Chief Operating Officer on 13 March 2022 (until 31 March 2023) on a part-time secondment basis from the SPCB. The Commission reimburses the SPCB for its pro-rata share of Mr Munro's employment costs. Mr Munro's disclosed remuneration is the equivalent to the amount recharged by the SPCB. Full year equivalent salary £65,000-£70,000.
- <sup>12</sup> Elizabeth Dawson was appointed as interim Head of Communications & Engagement in mid May 2022 (0.8FTE), a post which became permanent and full time on 1 October 2022. Full year equivalent salary £45,000-£50,000.
- <sup>13</sup> Jan Savage joined the Commission on 1 January 2023. Full year equivalent salary £65,000-£70,000.
- <sup>14</sup> David Lees joined the Commission on 9 January 2023. Full year equivalent salary £50,000-£55,000.

### Fair Pay Disclosure (audited)

The highest paid member of the senior management team was the Chair. The remuneration of the Chair was 1.79 times the £43,371 median remuneration paid to Commission staff in 2022-23 (2021-22: 1.66 times £43,617). The Commission's remuneration ranged from £13.5k - £77k (2021-22: £25k - £73k). Significant variances between years reflect the inclusion of part-time Commissioners remuneration, which is based on a day rate per their terms of employment, and implementation of the Pay Reform agreed in March 23 (backdated from 1 February 2023)

	2023	2022	% Change
Range of staff remuneration	10-15 - 75-80	25-30 -70-75	(Range = 65)
Highest earning director's total remuneration (£000s)	75-80	70-75	6.9%
Median Pay	43,371	43,617	-0.6%
Median Ratio	1.79	1.66	7.6%
25th Percentile Pay	23,157	38,323	-39.6%
25th Percentile Ratio	3.35	1.89	76.9%
75th Percentile Pay	57,310	57,006	0.5%
75th Percentile Ratio	1.35	1.31	3.2%
Average Annualised salary cost (excl highest paid director)	41,942	38,638	8.5%

<sup>1</sup> The 25<sup>th</sup> percentile ratio noted in the above table in the 2022 Fair Pay Disclosure of 0.88 was incorrect, based on an arithmetic error. This has been corrected in the representation of the 2022 figures above.

### Pension Benefits (audited)

Pension contributions of £19,096 (2021-22: £20,351) 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 2023	Real increase in pension at pension age	CETV at 31 Mar 2023	CETV at 31 Mar 2022	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Management Team:					
Kavita Chetty	15-20	0-2.5	154	143	2
Elizabeth Dawson	0-5	0-2.5	16	9	6
Emma Hutton	5-10	0-2.5	82	79	1
David Lees	0-5	0-2.5	4	0	3
Jan Savage	0-5	0-2.5	4	0	3

### Staff numbers and costs (audited)

During 2022-23, the Commission had seven Members over the course of the year, including the Chair, totaling 1.4 FTE throughout the year, and a total headcount of 21 Commission Team staff across the year, 10 full time and 11 part time, an average over the year of 16 (12.2 FTE) staff.

	2022-23 Male (Head- count)	2022-23 Female (Head- count)	2022-23 Total (Head- count)	2021-22 Male (Head- count)	2021-2 Female (Head- count)	2021-22 Total (Head- count)
Members of the Commission	2	5	7	0	4	4
Employees	4	17	21	2	15	17
<b>Total</b>	<b>6</b>	<b>22</b>	<b>28</b>	<b>2</b>	<b>19</b>	<b>21</b>

	2022-23 Permanent staff  FTE	2022-23 Temporary / fixed term contract staff  FTE	2022-23 Total  FTE	2021-22 Total  FTE
Commission Members	1.4		1.4	1.5
Staff	9.8	2.4	12.2	12.8
<b>Total</b>	<b>11.2</b>	<b>2.4</b>	<b>13.6</b>	<b>14.3</b>

	2022-23 Employed staff  £'000	2022-23 Temporary / fixed term contract staff  £'000	2022-23 Total  £'000	2021-22 Total  £'000
<b>Commission Members</b>				
Salaries / wages	115	-	115	110
Social security costs	12	-	12	10
Pension costs	19	-	19	20
<b>Total Commission Members</b>	<b>146</b>	<b>-</b>	<b>146</b>	<b>140</b>
<b>Staff</b>				
Salaries / wages	474	164	638	692
Social security costs	43	22	65	71
Pension costs	112	27	139	169
<b>Total Staff</b>	<b>629</b>	<b>213</b>	<b>842</b>	<b>932</b>
<b>Total</b>	<b>775</b>	<b>213</b>	<b>988</b>	<b>1,072</b>

Further information on staff costs can be found at Note 4 on page 50.

### **Employee Information (not audited)**

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2022-23 (2021-22: Nil).

The average number of days lost due to sickness in the year was 133 days, 4%. This was primarily due to long term sickness absences (64%) which have a disproportionate impact on average sickness absence for a very small organisation such as the SHRC.

### **Staff turnover (not audited)**

Eight members of the Commission's staff left their employment in 2022-23 (2021-22: 5 leavers), meaning that staff turnover for 2022-23 was 50% (2021-22: 29.7%).

This included a number of fixed term contracts coming to an end combined with restructuring of posts across the management team.

### **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)**

<b>Number of employees who were relevant union officials during the year 1 April 2022 to 31 March 2023</b>	<b>Full-time equivalent employee number</b>
2	2.5 FTE (Ave 0.8)
<b>Percentage of time spent on facility time</b>	<b>Number of representatives</b>
<i>Percentage of time</i>	
0%	
1 – 50%	3
51 – 99%	
100%	
<b>Percentage of pay bill spent on facility time</b>	
Total cost of facility time	£6,311.72 (2021-22 it is £3,487)
Total pay bill	£988k
Percentage of the total pay bill spent on facility time	0.63%
<b>Paid trade union activities</b>	
Time spent on paid trade union activities as a percentage of total paid facility time hours	20%

**Expenditure on Consultancy (not audited)**

In 2022-23 the Commission's expenditure on consultancy was £20k (2021-22: £17k).



**Jan Savage**  
**Executive Director, Scottish Human Rights Commission**

19 September 2023

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

### Reporting on the audit of the financial statements

#### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Human Rights Commission for the year ended 31 March 2023 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 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 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 2022/23 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

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 02 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Conclusions relating to going concern basis of accounting

I 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 I have performed, I 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, I 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**

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my 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**

My 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 my 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.

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

Procedures include:

- using my understanding of the central government sector to identify that the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers are significant in the context of the body;

- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on 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.

The extent to which my 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## **Reporting on regularity of expenditure and income**

### **Opinion on regularity**

In my 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 my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am 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 parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have 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 parts of the Remuneration and Staff Report.

My 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 my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I 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 my 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 I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

### **Use of my 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 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

*Liz Maconachie*

Liz Maconachie, CPFA  
Senior Audit Manager  
Audit Scotland  
4<sup>th</sup> Floor, South Suite  
Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

19 September 2023

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

Expenditure	<u>Notes</u>	<u>2022-23</u> £'000	<u>2021-22</u> £'000
Staff costs	4	988	1,072
Depreciation	7,8	6	6
Other Expenditures	6	274	144
<b>Total expenditure for the year</b>		<u>1,268</u>	<u>1,222</u>
<b>Income</b>	3	<u>-</u>	<u>3</u>
Net expenditure		<u>1,268</u>	<u>1,219</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 47 to 54 form an integral part of these financial statements.

## Statement of Financial Position as at 31 March 2023

	<u>Notes</u>	<u>2022-23</u> £'000	<u>2021-22</u> £'000
<b>Non-current assets</b>			
Property, plant and equipment	7	6	12
Intangible assets	8	0	0
<b>Total non-current assets</b>		<u>6</u>	<u>12</u>
<b>Current assets</b>			
Trade and other receivables	9	12	13
Cash and cash equivalents	10	38	85
Total current assets		<u>50</u>	<u>98</u>
Total assets		<u>56</u>	<u>110</u>
<b>Current liabilities</b>			
(Trade and other current payables)	11	(108)	(82)
<b>Total assets less current liabilities</b>		<u>(52)</u>	<u>28</u>
<b>Net Assets</b>		<u>(52)</u>	<u>28</u>
<b>Taxpayers' equity</b>			
General Reserve		(52)	28
		<u>(52)</u>	<u>28</u>

The Accountable Officer authorised these financial statements for issue on 19 September 2023



**Jan Savage, Executive Director**  
**Scottish Human Rights Commission**

19 September 2023

## Statement of Cash Flows for the year ended 31 March 2023

	Notes	<u>2022-23</u> £'000	<u>2021-22</u> £'000	
<b><u>Cash flows from operating activities</u></b>				
Net Operating Cost		(1,268)	(1,219)	
Adjustment for non-cash transactions				
Depreciation	7,8	6	6	
Movements in Working Capital				
Decrease in Trade and other receivables	9	1	5	
Increase in Trade and other current payables	11	26	11	
<b>Net cash outflow from operating activities</b>		<u>(1,235)</u>	<u>(1,197)</u>	
<b><u>Cashflows from investing activities</u></b>				
Purchase of property, plant and equipment	7	(-)	(3)	
<b>Net cash outflow from investing activities</b>		<u>(-)</u>	<u>(3)</u>	
<b><u>Cashflows from financing activities</u></b>				
Financing from the Scottish Parliamentary Corporate Body (SPCB)		1,188	1,233	
<b>Increase / (decrease) in Cash</b>		<u>(47)</u>	<u>33</u>	
<b><u>Net Decrease in Cash and cash equivalents</u></b>				
		At 1 April 2022 £'000	Cash Flow £'000	At 31 March 2023 £'000
Cash and cash equivalents	10	85	(47)	38

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

	<b>General Reserve</b>	<b>Total Reserves</b>
	<b>£'000</b>	<b>£'000</b>
<b>Balance at 1 April 2021</b>	14	14
<b>Changes in taxpayers' equity for 2021-22</b>		
Net expenditure for the year	(1,219)	(1,219)
<b>Total recognised income and expense for 2021- 22</b>	(1,205)	(1,205)
Funding from Scottish Parliamentary Corporate Body	1,233	1,233
<b>Balance at 1 April 2022</b>	28	28
<b>Changes in taxpayers' equity for 2022-23</b>		
Net expenditure for the year	(1,268)	(1,268)
<b>Total recognised income and expense for 2022- 23</b>	(1,268)	(1,268)
Funding from Scottish Parliamentary Corporate Body	1,188	1,188
<b>Balance at 31 March 2023</b>	(52)	(52)



## 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 2022- 23 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.

#### 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

##### 1.6.1 The Commission Members

Pension contributions of £19,095 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.

## 1.6.2 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 £139k were recognised as expenditure in 2022-23 (2021-22: £169k). 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/tuxle142/csps-2016-valuation-report-final.pdf>

## 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. A 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. A further critical judgement has been made in respect of the application of IFRS16, Leases. We have determined that this has had no material impact on these

disclosures or financial statements as the Commission does not hold any leases. 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 IFRS 16, which is effective for an annual period that begins on or after 1 January 2022.

**1.11 Standards, amendments and interpretations early adopted this year.**

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

**2. Performance against budget**

The Commission is funded through the SPCB. For financial year 2022-23, the Commission was allocated a budget of £1,279k (2021-22: £1,294k) including approved Contingency Funding of £180k (2021-22: £246K) to support the costs of transition.

	<u>2022-23</u> Budget £'000	<u>2022-23</u> Expenditure £'000
Comprehensive Net Expenditure	1,279	1,268
Capital Expenditure	-	-
Total Expenditure	1,279	1,268
Accruals adjustments:		
Non-cash items		(6)
Working capital (including cash)		(74)
Cash Funding from SPCB		1,188

**3. Income**

	<u>2022-23</u> £'000	<u>2021-22</u> £'000
Income in respect of seconded member of staff	-	3
	-	3

**4. Staff costs**

**4.1 Average staff employed (Full Time Equivalent)**

	<u>2022-23</u>	<u>2021-22</u>
	FTE	FTE
Chair and members	1.4	1.3
Staff	12.2	12.8
	<u>13.6</u>	<u>14.1</u>

**4.2 Commission members and staff costs**

	<u>2022-23</u>	<u>2021-22</u>
<b>Staff costs</b>	<b>£'000</b>	<b>£'000</b>
Salaries / wages	638	692
Social security costs	65	71
Pension costs	139	169
	<u>842</u>	<u>932</u>
<b>Commission members</b>		
Salaries / wages	115	111
Social security costs	12	9
Pension costs	19	20
	<u>146</u>	<u>140</u>
	<u>988</u>	<u>1,072</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 2022-23 the employer's contributions of £138,896 (2021-22: £168,932) were payable to the PCSPS at one of four rates in the range 26.6 to 30.3 per cent (2021-22: 26.6 to 30.3 per cent) of pensionable pay, based on salary bands.

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

There were outstanding scheme contributions at 31 March 2023 of £17,093 (2021-22: none). Expected contributions for 2023-24 amount to c. £174k.

**6. Other expenditures**

	<b>2022-23</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Operational costs	96	29
External Engagement Costs (Non-Consultancy)	13	17
IT costs	23	22
Web-site	8	13
Training, conferences and subscriptions	26	14
Auditor's remuneration	18	14
Printing, stationery & library costs	8	3
General office costs	10	12
Travel, subsistence and hospitality	17	5
Legal and consultancy fees	20	7
Recruitment Costs	35	8
	274	144

The above total includes £18,930 for external auditor's remuneration for 2022-23 (2021-22: £14,499). There were no non-audit fees for 2022-23 (2021-22: none).

7. **Property, plant and equipment**

	<b>Office Equipment</b>	<b>IT Hardware</b>	<b>Total</b>
	<b><u>£'000</u></b>	<b><u>£'000</u></b>	<b><u>£'000</u></b>
<b><u>Cost</u></b>			
At 1 April 2021	9	21	30
Additions	-	3	3
Disposals	-	-	-
At 31 March 2022	<u>9</u>	<u>24</u>	<u>33</u>
At 1 April 2022	9	24	33
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>9</u>	<u>24</u>	<u>33</u>
<b><u>Accumulated depreciation</u></b>			
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>
At 1 April 2022	4	17	21
Charge for Year	2	4	6
Disposals	-	-	-
At 31 March 2023	<u>6</u>	<u>21</u>	<u>27</u>
<b><u>Net Book Value at</u></b>			
At 31 March 2023	<u>3</u>	<u>3</u>	<u>6</u>
At 31 March 2022	<u>5</u>	<u>7</u>	<u>12</u>

**8. Intangible assets**

	<b>IT Software &amp; Licences £'000</b>	<b>Total £'000</b>
<b><u>Cost</u></b>		
At 1 April 2021	2	2
Additions	-	-
Disposals	-	-
At 31 March 2022	2	2
At 1 April 2022	2	2
Additions	-	-
Disposals	-	-
At 31 March 2023	2	2
<b><u>Accumulated amortisation</u></b>		
At 1 April 2021	1	1
Charge for Year	1	1
Disposals	-	-
At 31 March 2022	2	2
At 1 April 2022	2	2
Charge for Year	-	-
Disposals	-	-
At 31 March 2023	2	2
<b><u>Net Book Value at</u></b>		
At 31 March 2023	-	-
At 31 March 2022	-	-

**9. Trade and other receivables**

	<b><u>2022-23</u> £'000</b>	<b><u>2021-22</u> £'000</b>
Trade receivables	-	-
Prepayments and accrued income	12	13
	12	13

**10. Cash and cash equivalents**

	<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
	<b>£'000</b>	<b>£'000</b>
Balance at 1 April 2022 (2021)	85	52
Net change in cash and cash equivalents	(47)	33
	38	85
The following balances at 31 March 2023 were held at:		
Commercial Banks	38	85

**11. Trade and other current payables**

	<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
	<b>£'000</b>	<b>£'000</b>
Trade payables	11	11
Accruals - HMRC	21	-
Accruals – non government bodies	76	71
	108	82

**12. Capital commitments**

As at 31 March 2023 there were no capital commitments for 2022-23. (2021-22: £2k).

**13. Contingent liabilities**

There were no contingent liabilities as at 31 March 2023 (2021-22: 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 £23k (2021-22: £25k). At 31 March there was no outstanding balance with the Scottish Government (2021-22: £3k)

The Commission receives office accommodation and some corporate services under a shared services agreement from the Scottish Public Services Ombudsman.

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.



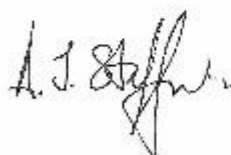
## Appendix 1



### 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