

SHRC

Scottish
Human Rights
Commission

Annual Report and Financial Statements

For the Year Ended 31 March 2025

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Performance Report

Overview

Introduction

This overview section explains who the Scottish Human Rights Commission (SHRC) is, what its functions are, and its Strategic Priorities. It includes a statement from the Executive Director, who is the Accountable Officer, summarising the SHRC's performance during 2024-25.

The financial statements for the financial year ended 31 March 2025 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.

This Annual Report and Accounts is presented at the end of the first year of the Scottish Human Rights Commission (SHRC)'s Strategic Plan for 2024-28. This Plan, laid before the Scottish Parliament in April 2024, outlines the direction and vision of the members of the Commission to fulfil our statutory mandate to promote human rights in Scotland, and guides our delivery against this vision.

In Year 1, the SHRC has focused our resource on the delivery of work to serve our purpose as Scotland's internationally accredited National Human Rights Institution (NHRI) by providing advice and reports to the Scottish Parliament on compliance with international and domestic human rights legal obligations; developing our role in engaging directly with people to understand and examine their experiences of human rights; and refocusing our capacity to fulfil our role in monitoring Scotland's performance in meeting its human rights obligations.

In a challenging external environment and with modest resource, we are incredibly proud of what we have achieved over the last year to promote the human rights of the people of Scotland. This has been strengthened with the arrival of our new Chair, Professor Angela O'Hagan, in August 2024, who has been working to develop strategic relationships at the most senior levels of responsibility for human rights in Scottish public life, such as the First Minister and the Auditor General.

For the first time, the SHRC published an annual operational plan; to promote transparency about the activities and work we would undertake to deliver our Strategic Plan objectives. The SHRC developed and delivered its first ever State of the Nation report to the Scottish Parliament on Human Rights Day 2024, providing a comprehensive assessment of the status of civil and political rights in Scotland, which will be an annual publication.

The SHRC has also published a significant series of high-profile human rights assessments of key issues impacting on the lives of people in Scotland. Under our new 'Spotlight' model, we have issued reports examining human rights in places of detention under Article 2 and 3 of the European Convention on Human Rights (ECHR); Scotland's performance in realising the right to Independent Living under Article 19 of the UN Convention on the Rights of Disabled People (UNCRPD), with a focus on those who have a learning disability or mental health problem; and a comprehensive

assessment of the enjoyment of economic, social and cultural rights across the Highlands and Islands, as protected in the International Covenant on Economic, Social and Cultural Rights (ICESCR).

These reports have generated significant national print and broadcast media coverage, including at UK level, and for the first time, informed a members debate in the Scottish Parliament on our Highlands and Islands report, and have led to the Equalities, Human Rights and Civil Justice Committee, and the Rural Affairs Committee, to hold public evidence sessions to explore the findings of our reports in more detail. These Committees continue to take action to monitor the progress of duty bearers against the SHRC recommendations.

This new model of domestic human rights monitoring is also providing duty bearers with a clear breakdown of the requirements of each of these human rights to inform their improvement plans, and accessible information to the people of Scotland impacted by these issues – rights holders themselves – about their human rights to support them to name and claim them.

Our approach has been supported and informed by a new Participation Strategy, published in March 2025 following pilot work throughout the year. This has ensured not only that people and communities are directly involved in the work of the SHRC in providing evidence on how rights are being realised, but that our staff teams are equipped with the skills, knowledge and resource to work in this way. This has been achieved in collaboration with the many partners who have worked with us, particularly the human rights defenders who have been so central to our work this year.

Our new Theory of Change, which we published in March 2025, has provided a framework for communicating and understanding our purpose and impact. As a result, we are learning more about how we can demonstrate that we are making a real difference. Data is demonstrating that the SHRC and human rights language and frameworks are increasingly visible in the media, in parliament and among duty bearers and rights holders. We will continue to monitor the change in the way that people understand their rights and public bodies understand their duties and obligations.

The 2025 SPCB Supported Bodies Landscape Review Committee Inquiry provided a helpful opportunity to clarify the purpose of an NHRI in supporting the Scottish Parliament in its role as guarantor of human rights for everyone in Scotland. It has also recommended that there is a case for reviewing the mandate and resource of the SHRC, and the Committee's findings will be subject to a debate in the Scottish Parliament in September 2025. The SHRC will continue to provide advice to the Scottish and UK Parliaments on where the Scottish Commission for Human Rights Act 2006 may usefully be amended to enhance human rights protections in Scotland.

SHRC is a small organisation with a broad mandate. Our skilled and dedicated workforce has delivered a huge amount of work in the last 12 months to focus the SHRC's outputs on the human rights priorities of the people of Scotland and to strengthen the governance of the SHRC as a public body. This has included recruitment of new members of the Senior Leadership team, a new solicitor tasked with developing the SHRC's approach to our new powers resulting from the UNCRC (Incorporation) (Scotland) Act 2024, and the adoption of a new Code of Governance in

August 2024, which completed a core recommendation of the 2023 Independent Governance Review.

On 1 September we welcomed two new members of the Commission. They join our Chair and existing two members to bring the membership to full complement, to provide leadership and guide the SHRC's work to strengthen human rights protections for all in pursuit of our vision of a fairer Scotland where human rights are respected, understood, and where there is justice where things go wrong.

Jan Savage

Executive Director, Scottish Human Rights Commission

1. About the SHRC

This section details the SHRC'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 SHRC's functions, duties and powers.

- The SHRC 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 SHRC fulfils this duty through recommending changes to Scottish law, policy and practice as necessary, awareness raising, carrying out research and providing guidance
- The SHRC 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 SHRC has a duty to ensure it is not duplicating work that others already carry out
- The SHRC 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 SHRC works to a set of Strategic Priorities set out in its Strategic Plan to ensure it meets its mandate and is accountable
- The SHRC began operating in 2008 and its current office is in Bridgeside House, McDonald Road, Edinburgh

1.2 Operating model

The SHRC operates as both a Scottish Parliamentary Corporate Body (SPCB) supported public body, and as an internationally accredited National Human Rights Institution (NHRI).

1.2.1 SPCB Supported Public Body

The SHRC is an SPCB supported public body. 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 part-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 SHRC 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 SHRC 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 SHRC was accredited as an A-Status NHRI in 2010 and re-accredited in 2015 and July 2021. Reaccreditation is due in 2026.
- The SHRC'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 SHRC 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 SHRC 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.

The SHRC works particularly closely with the Scottish Public Services Ombudsman and the office of the Children and Young People's Commissioner for Scotland, with whom there is shared office accommodation. The SHRC has a formal Shared Services Agreement in place with the SPSO for the provision of payroll, finance, HR and cyber security services.

1.4 Organisational structure

The SHRC's governance and delivery structure reflects the requirements of its operating model outlined above. The SHRC's Budget Submission for 2024-2025 to the SPCB looked to sustain new approaches developed in 2023-24 through the Transition Strategy, support the strategic priorities highlighted in year 1 of the new Strategic plan, 2024-28, and continued support for an effective leadership and corporate governance structure. This was particularly important in the context of supporting the transition to a new part time Chair, and in the progressive implementation of the recommendations of the independent Governance Review.

1.5 Strategic Priorities and outcomes (Objectives)

1.5.1 Strategic Priorities

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

Our fifth strategic plan establishes three core Strategic Core objectives that frame the SHRC's work from 2024-2028:

1. **Purpose:** We will deliver and extend our mandate to improve accountability for human rights in Scotland; and inform the Scottish Parliament on the human rights implications of proposed legislation
2. **People:** We will ensure that the SHRC is informed by, and works alongside, people and communities throughout Scotland who have direct knowledge of how human rights are being experienced; and use our mandate to focus on poverty, places of detention; access to justice; and the rights of at risk specially protected groups
3. **Performance:** We will monitor and report on how human rights are being experienced in Scotland and play our part in embedding a stronger human rights culture.

1.5.2 Performance Summary

The SHRC has now completed the first year of our four-year strategic plan to fulfil our mandate to promote human rights in Scotland.

The SHRC undertook a wide range of activities during 2024-25 to deliver our strategic outcomes against our mandate, including:

- Conducted monitoring and published a report detailing the gaps in the realisation of economic, social and cultural rights in the Highlands and Islands
- Published a report on the progress of the Government's "Coming Home" plan to enable disabled people to move away from institutions and gave evidence to the Scottish Parliament's Equalities, Human Rights and Civil Justice Committee on our findings. We worked with human rights defenders on a participation project, making a film about their experiences and producing a toolkit using human rights indicators to understand the issue
- Worked with members of the Scottish Gypsy Traveller community, in partnership with Rajpot and an archival researcher to develop a report documenting the human rights implications 'Tinker Experiment', due for publication in November 2025.
- Worked with the UK National Preventive Mechanism to assess human rights in prisons and forensic mental health settings in Scotland.
- Commissioned research alongside the Children and Young People's Commissioner for Scotland to understand what information, advocacy and advice on human rights is available across Scotland. Published a map detailing the services and showing gaps in Access to Justice.
- Promoted the final outcomes of the UN Committee on the Rights of Persons with Disabilities as part of the follow up to the 2017 inquiry

- Submitted evidence to the Committee on the Elimination of Racial Discrimination (CERD) review, alongside a supplementary lived experience report
- Submitted our report to the UK review by the Committee who monitor the International Covenant on Economic, Social and Cultural Rights (ICESCR)
- Met with the Group of Experts on Action against Trafficking in Human Beings (GRETA) as part of their visit to Scotland to monitor the Council of Europe trafficking convention
- Spoke at the UN Human Rights Council, the most senior UN dedicated Human Rights body, to share our findings on disabled people's human rights
- Submitted a report to the Council of Europe Social Committee on the cost-of-living crisis.
- Worked closely with our UK sister NHRIs as part of the European Network of National Human Rights Institutions (ENNHRI) and the Global Alliance of National Human Rights Institutions (GANHRI).
- Produced our first ever “State of the Nation” report, focusing on civil and political rights, to support the Scottish Parliament and other public bodies to understand and meet their obligations under human rights law
- Recruited a Legal and Policy Coordinator to develop our work on the incorporation of the UN Convention of the Rights of the Child.
- Gave evidence to the Equalities, Human Rights, and Civil Justice Committee of the Scottish Parliament on the impacts the delay of the Human Rights Bill.
- Published our second report on Scotland’s performance in the Open Budget Survey, looking at transparency, public participation and budget oversight and produced an analysis of the budget for 2025/26 through a human rights lens.

More detailed information about the impact of the SHRC’s activities during 2024-25 is explored below; and is included in the SHRC Annual Report 2024-25, which will be published and laid before the Scottish Parliament in October 2025.

1.5.3 Organisational Development

We have worked hard to improve our governance, staffing and processes.

This year, we welcomed the chance to demonstrate our effectiveness and call for a further strengthening of our mandate as part of the Scottish Parliament Corporate Body Supported Body Landscape Review. The SHRC fully engaged with the Inquiry, submitting written evidence in March 2024 and February 2025, and the Chair and the Executive Director attended the Committee to provide oral evidence in April 2024.

1.5.4 Governance Review

The SHRC commissioned an independent governance review to clarify governance roles and responsibilities through new standing orders, a revised code of conduct for commissioners, and structured delegation protocols. These changes aim to increase role clarity, strengthen decision-making processes, and provide a more constructive and transparent framework for strategic discussions. We published our [new Code of](#)

[Governance](#) in 2024, and welcomed our new Chair in August 2024. At the end of 2024-25, 85% of the recommendations of the Independent Governance Review had been delivered, and a workplan is on track to conclude this work in 2025-26.

1.5.5 Theory of Change

We developed a Theory of Change to measure and articulate the impact of our work. This framework guides SHRC's actions through our 2024-28 Strategic Plan. The Theory of Change Map plots out specifically and simply:

- What we do
- Who with
- How they feel
- What they learn and gain
- What they do differently
- What difference does it make?

We plan and monitor our work to understand how our activities contribute to measurable improvements in the realisation of human rights. Our annual report is informed by ongoing data collection, project pathways, and feedback mechanisms, with the Theory of Change as a Framework. The Theory of Change was published in March 2025 on the SHRC website.

1.5.6 Participation strategy

In line with our Strategic Plan 2024-28, we are committed to ensuring that all people – human rights defenders and, most critically, victims of rights violations – can meaningfully engage in our work. In 2024, we published a four-year Participation Strategy. In this first year, we have built staff capacity through trauma informed and Applied Suicide Intervention Skills training. We co-produced work alongside disabled people and unpaid carers as part of our work on deinstitutionalisation and we are co-designing and co-delivering a Spotlight project on the Cultural Recognition of Scotland's Gypsy Travellers, which is due for publication in November 2025.

1.5.7 Accessible and inclusive

Alongside this, we have been working to make our work more accessible and inclusive. We produced our second six-year British Sign Language plan to empower BSL users to name and claim their rights. We have also done an accessibility audit of our publications, and all of our new publications are available in a format that is accessible to people who use screen readers.

1.5.8 Building our staff team and Commission

We developed a People and Culture business case and subsequently recruited three successful appointments which achieve a full complement Senior Management Team, fulfilling a core recommendation of the Independent Governance Review.

We welcomed our new Chair in August 2024. The Scottish Parliament Corporate Body recruited two new Members of the Commission who commenced on 1 September 2025.

2. Key Issues and Risks

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

The SHRC 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 SHRC's management team, the Audit and Risk Committee (ARC), and the Commission itself. A detailed review of the risk register takes place twice per year at the ARC meetings, in December 2024 and March 2025.

Representatives from both External and Internal Audit attend ARC meetings. The Commission's Risk Management approach and Risk Register was subject to Internal Audit in 2023-24 and received a 'Strong' assurance rating.

2.1 Governance and Organisational Stability

Maintaining effective governance and organisational stability were the highest identified risk areas through 2024-25.

In September 2024, the new Code of Governance was approved, establishing a stronger and more effective governance framework.

Organisational stability improved further with the appointment of a new Chair in August 2024 following a 14-month gap. This was temporarily impacted by the resignation of an existing member in November, following which two new members of the Commission were recruited and commenced on 1 September 2025, bringing the Commission to its full capacity.

One member of SLT left in March, with their replacement recruited in May 2025.

The remaining recommendations of the Independent Governance Review are being implemented through the people and culture programme. This is being funded through an approved contingency allocation from SPCB following a successful business case presentation in October 2024. This brings SHRC's staffing to its full complement with the addition of Interim Head of Legal and Policy and recruitment of a temporary post to implement the people and culture development requirements.

2.2 Other key risks

Other key risks, and opportunities, beyond governance and organisational stability, were considered and managed through 2024-25.

The SHRC is scheduled for reaccreditation of its NHRI status by the Global Alliance of National Human Rights Institutions (GANHRI) in 2025-26, the process that ensures an NHRI's compliance with the Paris Principles. The SHRC is currently an 'A' status NHRI which enables direct reporting to the UN on the implementation of human rights in Scotland. A short life working group led the programme, ensuring successful completion of this critical work.

The SPCB Supported Bodies Landscape Review Committee was established in December 2024 in response to a recommendation of the Finance and Public Administration Committee's (FPAC) report on Scotland's Commissioner Landscape: A Strategic Approach.

The SHRC considered areas such as changes to mandate, scope and resources, providing written and oral evidence for opportunities to strength human rights realisation in Scotland. The Committee reported in June 2025 and recommended a more strategic SHRC and for a wider review of its remit and powers.

3. Performance Analysis

In 2024-25, the SHRC delivered a broad range of activities to achieve its mandate to promote human rights in Scotland.

Key performance updates against Strategy are as follows:

1. PURPOSE

Strategic Objective 1: *Deliver and extend our mandate to improve accountability for human rights in Scotland; and inform the Scottish Parliament on the human rights implications of proposed legislation.*

KPI 1: Publish and promote human rights legal analysis of all relevant legislation proposed by SG or members business in 2024-25 and communicate this to relevant stakeholders.

Status - Complete

KPI 2: Proactively protect and promote the human rights of citizens whose rights are most at risk. **Status – Good progress**

KPI 3: Fulfil role as Statutory Consultee in relation to UNCRC (Incorporation) (Scotland) Act 2024. **Status - Complete**

We work tirelessly throughout the year to ensure that a human rights framework is at the heart of policy and practice in Scotland. All of our briefings, consultation responses and letters are published on our website including analysis of priority legislation and budget. Contributions to and attendance at evidence sessions to parliament have increased across the year, with a 41% increase in briefings and submissions to Parliament in 2024-25.

Our influencing work is making a difference: the Scottish Human Rights Commission, and human rights as a concept, are gaining more prominence in the Scottish Parliament, Scottish Government and among decision makers. Independent research identified 228 mentions of the Scottish Human Rights Commission and 1,197 mentions of human rights over the course of 2024-25 in the Scottish Parliament and Scottish Government publications. This is an increase of 85% from 2023/24. These key audiences are vital in making real change to realise human rights in Scotland.

In January 2025, the Scottish Parliament held a debate on our report on Economic, Social and Cultural Rights in the Highlands and Islands – the first time the Scottish Parliament has debated the findings of an SHRC report. Parliamentarians, government officials, regulators, auditors, and civil society actors have reported gaining stronger understanding of their human rights obligations and the application of rights frameworks in areas such as legislative reform, fiscal scrutiny, service planning, and detention monitoring. Our work is helping to shift some organisations from broad values-based commitments toward more practical, evidence-based human rights implementation. For example, SHRC staff have presented the Article 19 UNCRPD indicators framework to the Scottish Government and COSLA to inform the development of their new action plan to end institutionalisation.

Officials are engaging more seriously with human rights principles, particularly in relation to human rights budgeting and service reform discussions. For example, Audit Scotland is exploring how human rights standards and principles can support their work, with our advice and collaboration.

Parliamentary committees, including the Equalities, Human Rights and Civil Justice and Local Government Committees, have increasingly used human rights concepts as lenses in their scrutiny work, following our evidence and briefings. This year, SHRC was mentioned in fifteen

different parliamentary committees. Of note, two different committees – the Equalities, Human Rights and Civil Justice Committee and the Rural Affairs Committee – convened dedicated evidence sessions on the findings of SHRC monitoring reports – on deinstitutionalisation, and on ESC rights in the Highlands and Islands.

Our Strategic Plan 2024-28 introduced new language to describe the role, purpose and vision of the SHRC, with the objective of making our work more accessible to the people we serve. For example, our introduction of the term ‘human rights watchdog’ has helped more people to understand our role and has been recognised as best practice by the European Network of Human Rights Institutions.

In July 2024, Scotland was the first UK nation to incorporate the United Nations Convention on the Rights of Children (Incorporation) (Scotland) Act 2024 (UNCRC) into law. It means that public bodies have a duty to embed children's rights and that breaches of those rights can be challenged in court. As part of the incorporation, the SHRC gained new duties and powers through an extended mandate which includes the capacity to raise own name litigation. The SHRC was allocated additional, ring-fenced funding to recruit staff in order to fulfil its new responsibilities under the act. The funding was approved for an initial two-year period. UNCRC was implemented, as planned, in 2024-25, firstly through recruitment of 2 existing team members in November 2024 (0.3fte), plus external recruitment in March of a full time legal and policy coordinator, creating a dedicated UNCRC team.

2. PEOPLE

Strategic Objective 2: *Ensure that the Commission is informed by, and works alongside, people and communities throughout Scotland who have direct knowledge of how human rights are being experienced; and use our mandate to focus on poverty, detention and access to justice.*

KPI 4: Proactively protect and promote the human rights of citizens whose rights are most at risk. **Status: Complete**

KPI 5: Rights holders are engaged meaningfully, respectfully, and purposefully in the Commission's work. **Status - Complete**

KPI 6: Demonstrate clear impact on the human rights landscape in Scotland.
Status - Complete

In 2024–25, SHRC made visible progress toward ensuring that our work is informed by, and alongside, people and communities throughout Scotland. All of our Spotlight Project work was directly informed by engagement with rights holders and other key stakeholders.

Across our projects and initiatives, we consistently centred lived experience as critical human rights evidence. Participation principles were embedded throughout our work with Gypsy/Traveller survivors, bereaved families in Fatal Accident Inquiry reform, disabled people and carers in the Deinstitutionalisation project and rural rights-holders in our Highlands and Islands monitoring.

The Spotlight projects are a key vehicle for monitoring and proactively protecting and promoting the human rights of those whose rights are most at risk. In 2024-25 this included published work on Places of Detention, Moving Away from Institutions/Deinstitutionalisation, and Economic, Social and Cultural Rights (ESC) in the Highlands and Islands. Work on Cultural Recognition – Gypsy/Traveller survivors project progressed as planned through 2024-25 and will be completed in 2025-26.

This participatory approach was informed by the planned development and implementation this year of the Participation Strategy, as well as the accessibility and BSL workstreams, and strategic engagement with Parliament, oversight bodies, and civil society networks. Communications and media work also amplified rights-holder voices to a broader audience, integrating co-design principles to ensure that outputs reflect lived experience perspectives.

SHRC's social media content reflected this approach, using lived experience quotes, accessible formats, and co-produced messaging to ensure that rights-holder voices were visible in public and professional discourse. While embedding participatory practice remains an ongoing journey, evidence from 2024–25 shows that SHRC has strengthened its commitment to ensuring that rights-holders are not only heard but are active participants in shaping human rights change in Scotland.

The approach has led to real impact from our work.

There has been widespread media coverage raising awareness of human rights issues through our spotlight projects. Our media and communications work are a vital part of how we promote human rights.

This year, the volume of our media coverage increased by 19%. SHRC spokespeople and publications were featured across almost every media outlet in Scotland, including STV and BBC TV news, radio, and national and regional newspapers. The biggest news stories of the year were the launch of our report on Economic, Social and Cultural Rights in the Highlands and Islands, which attracted UK wide broadcast coverage with an in-depth feature on Channel 4 News, and the announcement of the appointment of our new Chair.

Our social media presence has also grown across the year. There has been a global decline in Twitter/X users, but despite this, our social media followers across all platforms increased by 10%. Our posts had almost half a million impressions in 2024/25. Aligned with our Participation Strategy, we are learning that social media content that focuses on people - on the human side of human rights - is most interesting to our audiences and these posts were widely shared by civil society organisations, public servants, and elected representatives. This public engagement is helping to shift how stakeholders talk about human rights, with some organisations and individuals citing our framing in their own advocacy, funding proposals, and parliamentary work.

3. PERFORMANCE

Strategic Objective 3: *Monitor and report on how human rights are being experienced in Scotland and play our part in embedding a stronger human rights culture.*

KPI 7: Increase domestic influence. **Status - Complete**

KPI 8 Monitoring practice that impacts the protection of Human Rights in Scotland.
Status - Complete

In 2024, the Commission substantially increased its monitoring activities through the spotlight projects. This approach, along with our other research and monitoring activities domestically and internationally, is contributing to the development of an evidence base to support ongoing review and reporting of how human rights are being experienced in Scotland.

In our strategic plan, we committed to hold public bodies to account where human rights are not upheld and help them to do better. As part of this, we produced our first ever "State of the Nation" report for Human Rights Day in December 2024, providing a big-picture snapshot of human rights in Scotland, to support the Scottish Parliament and other public bodies to understand and meet their obligations under human rights law.

The State of the Nation report is part of our wider work engaging with the Scottish Parliament. In the last year, we saw an 85% increase in mentions of the Scottish Human Rights Commission at the Scottish Parliament and almost 1200 mentions of human rights.

There were more opportunities created this year to influence the domestic narrative on Human Rights through a substantial increase in the number of meeting opportunities with key stakeholders for the Commission aligned with the Strategy and Spotlight programme. Significantly, the Chair met with the First Minister for the first time in 8 years in 2024-25. It has now been agreed that this will take place on a biannual basis.

The Commission continued to exert influence and deliver its international monitoring and reporting obligations including; planned submissions in 2024-25 to the Committee on the Elimination of Racial Discrimination (CERD) review, along with a supplementary lived experience report; submission of a report to the UK review by the International Covenant on Economic (ICESCR); spoke at the UN Human Rights Council to share our findings on disabled people's human rights.

Our legislative scrutiny, legal policy work, and spotlight projects have reinforced SHRC's credibility as a principled, evidence-based human rights actor. The development of practical resources—such as complaints pathway models and the Deinstitutionalisation Film and Toolkit—has strengthened rights-based monitoring tools. Digital communications, particularly social media, reinforced these efforts by translating monitoring findings and rights-based tools into accessible public-facing content, helping to strengthen visibility, uptake, and cultural relevance.

A key objective this year was to develop and implement a Theory of Change to measure and articulate the impact of our work and guide our actions to deliver the 2024-28 Strategic Plan.

The Theory of Change allows us to plan and monitor what we do to understand how our activities contribute to measurable improvements in the realisation of human rights. This was successfully developed and implemented in 2024-25.

Spotlight projects piloted new models of participatory monitoring, extending the SHRC's 's reach

beyond traditional engagement methods and building a more regionalised evidence base. The project to assess the enjoyment of economic, social and cultural rights across the Highlands and Islands supported the develop of a 4-year methodology to monitor the status of human rights enjoyment in Scotland, a key objective in 2024-25..

Internally, the Theory of Change, the Research Strategy, and Participation Strategy also developed and implemented in 2024-24 as planned, have strengthened strategic planning and capacity to review and assess impact and reflection.

SHRC's work in 2024–25 has helped to broaden our influence in embedding a strong human rights culture, and to effectively monitor and report on how human rights are being experienced in Scotland.

Strategic Objective 4 – Strengthening our Organisation

KPI 9: Complete Governance review – **Status: Good progress**

KPI 10: People and Culture programme - **Status: Good progress**

KPI 11: Quality Assurance programmes - **Status: Good progress**

The implementation of the Governance Review recommendations is 85% complete, with the remainder being addressed through the approved People and Culture programme, for which dedicated funding was secured in 2024-25 and into 2025-26.

The recruitment programme was completed in March 2025, with the appointment of an interim Head of Legal and policy. No appointment was made for the People and Culture manager in March, and this will be progressed in 2025-26.

Facilitated culture, design and process development work for staff and members is progressing well with scheduled sessions this year and continuing into 2025-26.

Informal monthly 1:1 support has progressed this year, and a formal Support and Supervision model is being implemented in September 2025.

The employee handbook and policy update are being managed through the Governance Review task force, and this will be completed in 2025-26.

The Code of Governance was developed, implemented and published in year as planned.

The development of quality assurance processes around internal and external outputs is progressing, which to date has included revised sign off procedures, core briefing and standard templates. Training needs for this will be addressed through the support and supervision programme being implemented in September 2025.

Management reporting processes are in place for finance and risk and other key management metrics, and subject to assurance review through the Audit and Risk Committee.

The Commission operates within agree levels of expenditure and risk and achieves the required compliance and assurance through internal and external audit scrutiny.

4. Summary of Expenditure

The SHRC receives its budget on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a core cash budget of £1,456k for financial year 2024-25 supplemented by an additional £39k from contingency funding – a total of £1,495k - to ensure a stable staffing and balanced budget.

Following confirmation of the approved pay award in July 2024-25, which was lower than had been anticipated, the SHRC agreed to surrender £35k, hence a revised in year total of £1,460k, including contingency, was available for draw down in 2024-25.

Financial year 2024-25 was the SHRC's seventeenth full year of operation. The SHRC's net expenditure for the year ended 31 March 2024 totalled £1,435k. Details of staff costs and other expenditures are shown in notes 3 and 5 to the financial statements respectively.

The SHRC held an opening cash balance of £104k. Based on the opening balance and non-cash items charged to expenditure the SHRC received a cash draw down from SPCB in 2023-24 of £1,405k.

Expenditure on the purchase of non-current assets during the financial year is detailed in note 6 and note 7 to the financial statements.

In October 2024, the Commission received confirmation of approved Contingency funding for 1 year from 1 November 2024, for the additional staffing to deliver the outstanding elements of the Governance Review through a people and culture programme. No funding was drawn down for this requirement in 2024-25.

5. Significant Developments / Financial Issues

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

In September 2024 the Scottish Government announced the delay in bringing forward a new Human Rights Bill for Scotland, a commitment made in its Programme for Government in September 2021.

In July 2025, the Scottish Government published a discussion paper outlining its thinking on a potential new Human Rights Bill for Scotland. The discussion paper includes proposals to increase the powers of the SHRC that will effectively support increased legal and practical accountability for human rights delivery in Scotland. The Commission is scheduled to meet the Scottish Government in August 2025 to discuss the paper.

6. Payment of Trade Payables

The SHRC 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 SHRC makes payment within 30 days and additionally aims to make payments within 10 days of receipt of the goods or services. Payment performance for 182 invoices against the 10-day target in 2024-25 was 78% (2023-24: 78%) and within 30 days was 95% (2023-24: 93%). The average time to pay suppliers in 2024-25 was 8 days (2023-24: 10 days).

7. Diversity and Equality

The SHRC promotes and protects the human rights of everyone in Scotland. In relation to the work of the SHRC, 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 SHRC 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. Human Rights Based Approach

The SHRC 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 SHRC website.

9. Environment and Sustainability

The SHRC'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 SHRC 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 SHRC has a mandate to promote and protect all human rights. This includes the right to a healthy environment.

10. Anti-corruption and Anti-bribery

The SHRC 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 SHRC 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 SHRC 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

Accountability Report

Director's Report

Chair and Members of the Scottish Human Rights Commission

The Chair: Angela O'Hagan. Appointed in May 2024, commenced on 26 August 2024 (for one term of 6 years)

Members: Shelley Gray: 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)

Rosemary Agnew: Appointed 1 September 2025 (for one term of 6 years)

Aaliya Seyal: Appointed 1 September 2025 (for one term of 6 years)

Jim Farish: Appointed 26 September 2022 (for one term of 6 years), resigned on 7 November 2024.

Dr Claire Methven O'Brien and Shelley Gray are members of the Commission's Audit and Risk Committee (ARC), Shelley Gray having replaced Jim Farish in November 2024. The ARC has two independent members, one of whom is the Chair. David Watt is the current Chair, and Siobhan White, who replaced Claire Robertson in September 2024.

Provision of Information to Employees

The SHRC 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, 3.2 and 4 to the financial statements.

Register of Interests / Freedom of Information

The SHRC maintains a register of company directorships and other significant interests held by the Commission Members and the staff. The interests of Commission Members are [published on the website](#).

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 SHRC as a Scottish public authority. This creates a range of duties on the SHRC 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 SHRC 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 SHRC 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.

From September 2023, the SPCB appointed myself, Jan Savage, the Executive Director of the SHRC, as the Accountable Officer, in addition to my existing role, on a permanent basis, following the recommendations of the Independent Governance Review.

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 SHRC'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 SHRC, 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 SHRC's auditor is aware of that information. As 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 2024-25

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 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. Following a vacancy of 14 months, Professor Angela O'Hagan took up post 26 August 2024.

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 of 31 March 2025, the staff management team comprised of the Executive Director and the Head of Commission Secretariat and Business Support. The Head of Communications and Engagement left the Commission on 7 March 2025. In May 2025, interim appointments were made to Head of Communications and Engagement and Head of Legal and Policy roles.
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 Governance Framework of the SHRC Commission

The SHRC operates to a four-year Strategic Plan developed and approved by the Commission and laid before the Scottish Parliament. The new Strategic Plan 2024-2028, commenced on 1 April 2024 and is delivered through implementation of annual Operational Plans. The SHRC's Operational Plans are supported by internal operating procedures and policies.

In April 2024, the SHRC commenced work to deliver its new 4-year Strategic plan 2024-28, building on the new framework approach developed for the Transition Strategy in 2023-24. This refocused the SHRC's activities to deliver the final year of its Strategic Plan 2020-24 via three core areas of strategic intent: Purpose, People, and Performance. This framework has been maintained with the addition 'Strengthening the Organisation' as a fourth area of strategic intent. A KPI framework demonstrates progress against strategic priorities to the Commission to assist them in fulfilling their strategic governance role. A project framework with identified owners and accountable managers was established capturing planned delivery workstreams for 2024-25.

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

- setting the strategic direction of the SHRC;
- ensuring the delivery of Strategic Plans;
- ensuring the effective and efficient running of the SHRC; and
- ensuring the SHRC 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.

In September 2024 the Commission approved and adopted the new Code of Governance to incorporate all elements of the SHRC's governance frameworks and structures in one place to support the Commission in fulfilling its governance responsibilities.

The members of the Commission and SHRC staff operate within the Code of Governance.

The Commission is supported in its function by its Audit and Risk Committee (ARC). The ARC is comprised of two Members of the Commission and the members during 2024-25 were Jim Farish (from 1 April 2024 – 7 November 2024) and Claire Methven O'Brien. Shelley Gray replaced Jim Farish on the ARC from November 2024. They were joined by two independent members, David Watt as chair of the ARC, and Claire Robertson (from 1 April 2024 until 16 September 2024.). Siobhan White replaced Claire Robertson on 16 September 2024).

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 2024-25 it was agreed that ARC will meet quarterly; in June 2024, September 2024, December 2024 and March 2025.

In terms of Internal Audit, 2024-25 is year two of a three-year appointment of WBG (previously Wylie Bisset) following a joint procurement exercise with Scottish Public Services Ombudsman (SPSO) and the Children and Young Persons Commissioner for Scotland (CYPCS) in 2023. An Internal Audit Plan for 2024-25 was approved at the ARC in June 2024. The plan focused on two areas in 2024-25, namely Progress of the Independent Governance Review Implementation plan, which received a 'Strong' rating, and Cyber Security processes, which received a 'Substantial' rating, with 'Medium' level recommendations, which were accepted.

Risk and Control Framework

The Commission operates with a Strategic 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 2024-25, particular scrutiny was given to strategic risks in respect of governance, organisational stability to allow the SHRC to operate effectively; the development of internal structures to deliver the Commission's new duties and powers following enactment of the Rights of the Child (UNCRC) (Incorporation) (Scotland) Act in July 2024; implications of the SPCB Supported Bodies Landscape review in terms of the Human Right framework in Scotland; the influence of the external political environment on the Human Rights landscape and impact on the SHRC's capacity to deliver its mandate; the reviewing the standard of outputs and impact of the SHRC's work; participation and engagement.

These risks were discussed regularly at management team meetings, monthly Commission meetings, and at the Audit and Risk Committee (ARC), with particular attention given to the issue of ensuring sufficient support and controls around implementing all of the recommendations of the Independent Governance Review, addressing issues of stability and governance to maximise output and impact, Member and staff retention and wellbeing.

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 ARC and the Commission.

A core aspect of the control mechanism is having organisational stability and effective governance arrangements in place, to ensure the Commission can fulfil its purpose and deliver its objectives.

One of the key recommendations from the Governance Review, which was endorsed by the Members and accepted by SPCB, was to designate the position of Chair as part time. With a fourteen-month gap following the demittal of the previous chair in June 2023, the new Chair, Angela O'Hagan, commenced her role on a part time basis on 26 August 2024.

In addition, the new Code of Governance was implemented in September 2024, which brought all aspects of governance into one place and represented a substantial improvement in the SHRC's governance processes.

Whilst there was no turnover in the Commission and staff team in 2023-24, bringing welcome stability, there were resignations of one member of the Commission, Jim Farish in November 2024, and one member of the Senior Leadership Team, who left in March 2025.

Whilst the assessment of risk was heightened at this time, having a Chair in place was a critical control in maintaining the routine business and functions of the Commission, that would have been at risk otherwise. This, with the support of a new code of governance and the progressive implementation of the recommendations of Independent Governance Review, established a stable framework to allow the Commission to function. In addition, an approved and funded approach through the people and culture programme to conclude the implementation of the Governance Review recommendations, and recruitment plans in place for both staff and member vacancies, meant that the risks could be managed effectively.

While I am satisfied that key internal controls were in place throughout 2024-25, I am mindful of the inherent risks that arise from any reductions in capacity and the challenges that can flow from that, particularly in respect of the SHRC's governance and organisational stability.

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 of 1st April 2023 continues to mitigate any risk around single point of failure in key finance, payroll and HR functions.

Combined, this has meant that the Commission has been able to withstand and mitigate any potential impact on its governance and strategic operations.

Review of effectiveness and assurance

As Accountable Officer, I have the responsibility for reviewing the effectiveness of the SHRC's Corporate Governance I am satisfied that the following arrangements were in place and were operating during 2024-25:

- 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.
- ARC provided assurance and highlighted areas of concern to the Commission on areas delegated to it, including the management of risk.
- Ongoing reviews of SHRC policies and procedures continue, aligned to business-critical risk, with a particular focus on completion of the recommendations of Independent Governance Review

No capital projects were undertaken during 2024-25.

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 the ARC, 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 2024-25 (2023-24: Nil).

2025-26 Developments

Moving into delivery of the second year of our Strategic Plan for 2024-28, we have an ambitious programme of work planned. This has been outlined in our 2025-26 Operational Plan, which was approved by the Commission, and published in August 2025.

Strategic Objective 1: Purpose

- We will advise the Scottish Parliament on the human rights implications and opportunities posed by legislation.
- In line with UNCRC (Incorporation) (Scotland) Act 2024, prioritise our role as a statutory consultee to respond to draft guidance resulting from this Act progress to agree a new Memorandum of Understanding with the office of the Children and Young People's Commissioner Scotland.
- Adopt a new Strategic Framework Agreement with colleagues at the Equality and Human Rights Commission (EHRC) Scotland to confirm our mandates in Scotland on human rights matters, and explore the adoption of an updated agreement with both organisations and the Northern Ireland Human Rights Commission (NIHRC) to clarify the operating model of the 3 National Human Rights Institutions upholding human rights obligations across Scotland, England, Wales and Northern Ireland.
- Increase capacity in our team of human rights experts to monitor court judgements, and civil proceedings through the Scottish legal system which may have wider human rights implications for the people of Scotland.
- Explore opportunities to utilise the powers of the Commission in respect of its new strategic litigation route via the CRC Act, and via the SCHR Act 2006 to intervene in legal proceedings (s14) or scope the use of our Inquiry power (s8).
- Establish a new Legal Advisory Committee to the Commission to support our use of legal powers, and a list of approved Counsel.
- Provide a briefing to the Scottish Parliament ahead of its debate on the recommendations from the final report of the SPCB Supported Bodies Inquiry Committee in the Autumn of 2025.
- Run workshops for duty bearers and regulators to promote awareness of the concluding observations of the United Nations Committee on the Elimination of Racial Discrimination examination of the UK and the United Nations Committee on Economic, Social and Cultural Rights to inform its examination of the UK
- We will engage with the United Nations and Council of Europe treaty examination processes and the United Nations Human Rights Council.
- Prepare for the Universal Periodic Review (UPR) midterm review
- Undertake the significant process of reaccreditation of the SHRC as an A status Human Rights Institution (NHRI) to ensure that Scotland remains an A status NHRI.
- Hold an event to mark Human Rights Day to promote debate and discussion on the role of human rights in Scotland today and introduce an annual Human Rights Day lecture.
- Explore and inform all opportunities through the Scottish Parliament to review the mandate of the Commission to strengthen its ability to uphold and promote the human rights of the people of Scotland as the country's NHRI. We will publish an updated paper outlining how the Scottish Commission for Human Rights Act 2006 may be amended to achieve this aim.

Strategic Objective 2: People

In 2025-26, we will publish research reports on:

- Poverty and Human Rights in Scotland: An evidence-based examination of poverty in Scotland through the lens of the human rights legal framework
- An examination of the routes to access justice and remedy for people who are in custody, and the barriers faced.
- An examination of the routes to access justice and remedy for people who are experiencing difficulties with their right to access social care and the barriers faced.

On human rights in places of detention, we will produce:

- An examination of the human rights implications of the Order of Lifelong Restriction (OLR) sentence in Scotland
- A briefing note on the process of investigations into Deaths in Mental Health Detention settings
- A report arising from a family listening day for families affected by the deaths of a loved one in state custody to inform the independent Fatal Accident Inquiry review.
- Denial of the rights of the Gypsy Traveller community to cultural identity - an evidence-based human rights analysis grounded in the circumstances of the Tinker Experiment in the 1950s and the impact of this on the rights to cultural identity and other human rights to this date.

We will also:

- Scope Access to Justice Year 3 Spotlight on Redress and continued focus areas on poverty.
- Support duty bearers to progress with the recommendations of our Year 1 spotlight reports on human rights in places of detention and progress towards delivering Article 19 of the UNCRPD.
- Continue to work with civil society organisations to ensure that the voices of lived experience are informing our research and our input to the UN and Council of Europe treaty examination processes
- Produce and publish up to four papers examining the human rights framework around issues which arise from our community and civil society engagements to educate duty bearers and rights holders, and to be utilised by human rights defenders as helpful in their advocacy.
- Scope out a programme of work to understand how we might build and support Scotland's networks of human rights defenders.
- Use our social media channels to communicate with people about the work of their Commission and seek media coverage of our research findings to promote awareness and understanding of human rights issues in Scotland
- Issue a stakeholder survey to help us understand levels of awareness of the SHRC among civil society

Strategic Objective 3 – Performance

- Monitor and report on law and practice that impacts upon the protection of human rights in Scotland. Produce the SHRC's second annual 'State of the Nation' report to the Scottish Parliament in December 2025.
- Develop a monitoring strategy for the SHRC to outline the human rights monitoring methodologies and recording systems we use to assess the status of human rights.
- Undertake work to monitor the status of economic, social and cultural rights enjoyment across the South of Scotland and identify a third region of Scotland to explore these rights in 2026-27.
- Commission further research on attitudes to human rights amongst duty bearers, building on our published series examining attitudes to human rights across the general population.
- Make a submission to the European Network of National Human Rights Institutions (ENNHRI) annual State of the Rule of Law in Europe monitor, reporting on developments in new and proposed legislation as it impacts on the human rights legal framework in Scotland.
- Work in partnership with the Northern Ireland Human Rights Commission and the Equality and Human Rights Commission to deliver under the mandate of the designated Independent Mechanism (UKIM) under Article 33 of the United Nations Convention on the Rights of Persons with Disabilities.
- Continue our active membership of the National Preventive Mechanism (NPM), including via the Scotland Subgroup.
- Participate in discussions around the development of an independent National Oversight Mechanism to monitor deaths in state custody in Scotland.
- Produce our Theory of Change Year 1 baseline data and finalise our Year 2-4 approach to support staff to capture evidence of impact.
- In line with s15 of the SCHR Act 2006, publish our Annual Report of the performance and impact of the SHRC's activities in 2025-26 to deliver its general duty and lay this before the Scottish Parliament.

Remuneration and Staff Report

On 31 March 2024 there were three Members of the Commission. There was no Chair at that time; Members undertook the Chair function on a monthly rotational basis. Professor Angela O'Hagan was appointed in August 2024. Member Jim Farish resigned in November 2024.

The officeholders' terms and conditions, including remuneration, are set by the Scottish Parliamentary Corporate Body (SPCB).

- The current Chair's appointment is for one term of 6 years. The Members are appointed for one term of 6 years.
- The Chair's and Members' remuneration are set out below. The Chair is part time appointment. The Chair is paid a daily fee rate of £365.74 and expenses to work 120 days per year, which equates to £43,889 per annum, plus expenses. The other three Members are paid a daily fee rate of £308.32 and expenses to work 48 days per year which equates to pay of £14,799 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.
- The three current part-time Members of the Commission were appointed by the SPCB, replacing those who demitted office between June and October 2022.
- The Chair, also a part time Member, was appointed by His Majesty the King, through the recommendation of the Scottish Parliament, and replaced the previous full time Chair who demitted office in June 2023.

	From	To	No of days per month
Angela O'Hagan	26.08.2024	31.03.2025	10
Jim Farish	01.04.2024	07.11.2024	4
Shelley Gray	01.04.2024	31.03.2024	4
Claire Methven O'Brien	01.04.2024	31/03/2024	4

- The Members' posts are non-pensionable.
- Staff (including management) terms and conditions, including remuneration, are set by the SHRC, subject to approval by the SPCB.

Senior remuneration (audited)

	Remuneration 2024-25	Pension benefits accrued 2024-25	Total Remuneration 2024-25	Remuneration 2023-24	Pension benefits accrued 2023-24	Total Remuneration 2023-24
	£'000	£'000	£'000	£'000	£'000	£'000
Chair Remuneration:						
Ian Duddy ¹	-	-	-	20-25	7	25-30
Angela O'Hagan ²	25-30	-	25-30			
Members' Remuneration:						
Jim Farish ³	5-10	-	5-10	10-15	-	10-15
Shelley Gray ⁴	10-15	-	10-15	10-15	-	10-15
Claire Methven O'Brien ⁵	10-15	-	10-15	10-15	-	10-15
Management Staff Remuneration:						
Elizabeth Dawson ⁶	55-60	24	80-85	55-60	23	75-80
Jan Savage ⁷	85-90	32	115-120	75-80	32	105-110
David Lees ⁸	65-70	26	90-95	60-65	26	85-90

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 fewer individual contributions. The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

The value of pension benefits accrued for the Chair is the employer contribution paid. There are no real increases in the pension/ lump sum figure, no pension benefits figure and no Cash Equivalent Transfer Values disclosed for the Chair because the Chair's pension is not a Civil Service Pension. The post of the Chair of the Commission is not eligible for admission to the Civil Service Pension.

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

¹ Ian Duddy left the Commission in June 2023. Full year equivalent salary £90,000-£95,000.

² Angela O'Hagan joined the Commission in August 2024. Full year equivalent salary £40,00-£45,000

³ Jim Farish joined the Commission on 26 September 2022 and left the Commission on 7 November 2024. Full year equivalent salary £10,000-£15,000

⁴ Shelley Gray joined the Commission on 26 September 2022. Full year equivalent salary £10,000-£15,000

⁵ Claire Methven O'Brien joined the Commission on 26 September 2022. Full year equivalent salary £10,000-£15,000

⁶ Elizabeth Dawson was appointed as Head of Communications & Engagement on a permanent basis in October 2022 and left the Commission on 7 March 2025. Full year equivalent salary

£65,000-£70,000

7. Jan Savage joined the Commission on 1 January 2023. Full year equivalent salary £85,000-£90,000.

8. David Lees joined the Commission on 9 January 2023. Full year equivalent salary £65,000-£70,000

Fair Pay Disclosure (audited)

The highest paid member of the senior management team was the Executive Director following the decision to transition to a part time Chair for the Commission. The remuneration of the Executive Director¹ was 1.67 times the £52,183 median remuneration paid to Commission staff in 2024-25 (2023-24: 1.55 times £50,079). The SHRC's remuneration ranged from £15.9k - £87k (2023-24: £14.2k - £77k). There are no changes in the remuneration policy or employment models within the commission beyond the annual approved pay award which is universally applied across all grades. Any significant variances between the ratio's noted in the table below will reflect any increased staffing levels, range of grades and work patterns, and implementation of the two years pay agreement from March 2024.

	2024-25	2023-24	% Change
Range of staff remuneration	15-20 – 85-90	15-20 – 75-80	(Range = 70)
Highest earning director's total remuneration (£000s)	85-90	75-80	12.9%
Median Pay	52,183	50,079	4.2%
Median Ratio	1.67	1.55	7.6%
25th Percentile Pay	36,567	34,442	6%
25th Percentile Ratio	2.38	2.24	6%
75th Percentile Pay	65,800	63,147	4%
75th Percentile Ratio	1.32	1.24	7%
Average Annualised salary cost (excl highest paid director)	54,215	50,994 ²	6%

¹ In previous years, the Chair has been the highest paid member of staff. Following transition to a part-time Chair during the year, the Chair's remuneration has been omitted from the calculations to ensure these are reflective of the structure moving forward.

² An error was noted in the Averaged Annualised salary calculation for 2023-24, which has been corrected in the table above

Pension Benefits (audited)

In 2024-25 £0 contributions (2023-24; £6,878) 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 post of Chair is no longer a pensionable position.

	Total accrued pension at pension age as on 31 Mar 2025	Real increase in pension at pension age	CETV at 31 Mar 2025	CETV at 31 Mar 2024	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Management Team:					
Elizabeth Dawson	0.5	0-2.5	64	40	16
David Lees	0.5	0-2.5	52	27	18
Jan Savage	0.5	0-2.5	53	29	18

Staff numbers and costs (audited)

During 2024-25, the Commission had four Members over the course of the year, including the Chair, totalling 0.8 FTE throughout the year, and a total headcount of 16 Commission Team staff across the year, 11 full time and 4 part time, 1 twelve-month temporary contract (full time) an average over the year of 14.6 (13.8 FTE) staff.

	2024-25 Male (Head- count)	2024-25 Female (Head- count)	2024-25 Total (Head- count)	2023-24 Male (Head- count)	2023-24 Female (Head- count)	2023-24 Total (Head- count)
Members of the Commission	1	3	4	2	2	4
Employees	3	13	16	2	13	15
Total	4	16	20	4	15	19

	2024-25 Permanent staff FTE	2024-25 Temporary / fixed term contract staff FTE	2024-25 Total FTE	2023-24 Total FTE
Commission Members	0.8	-	0.8	0.8
Staff	12.8	1.0	13.8	12.8
Total	13.6	1.0	14.6	13.6

	2024-25 Employed staff £'000	2024-25 Temporary / fixed term contract staff £'000	2024-25 Total £'000	2023-24 Total £'000
Commission Members				
Salaries / wages	64		64	65
Social security costs	5		5	5
Pension costs	-		-	7
Total Commission Members	69		69	77
Staff				
Salaries / wages	759	31	790	696
Social security costs	86	2	88	75
Pension costs	200	9	209	170
Total Staff	1,045	42	1,087	941
Total	1,114	42	1,156	1,018

Further information on staff costs can be found at Note 3 on page 47.

Employee Information (not audited)

No members of the SHRC's staff left under voluntary or compulsory exit schemes in 2024-25 (2023-24: Nil).

The average number of days lost due to sickness in the year was 49 days, or 1.2%. There was one long-term sickness absences.

Staff turnover (not audited)

There was one member of the SHRC staff who left their employment in 2024-25 (2023-24: 0 leavers), meaning that staff turnover for 2024-25 was 6% (2023-24: 0%).

Staff policies for disabled people (not audited)

The SHRC 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 disabled people 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 SHRC 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 SHRC. The agreement sets out the arrangements for working constructively together with the aim of achieving positive industrial relations. The SHRC 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 SHRC is committed to ensuring the health, safety and wellbeing of all staff and has a Health and Safety policy and an Employee Assistance Programme in place.

Trade Union Facility Time (not audited)

Number of employees who were relevant union officials during the year 1 April 2023 to 31 March 2024	Full-time equivalent employee number
1	0.9 FTE
Percentage of time spent on facility Time	Number of representatives
<i>Percentage of time</i>	
0%	
1 – 50%	1
51 – 99%	
100%	
Percentage of pay bill spent on facility time	
Total cost of facility time	£8,392 (2022-23 it is £7,987)
Total pay bill	£1,156k
Percentage of the total pay bill spent on facility time	0.73%
Paid trade union activities	
Time spent on paid trade union activities as a percentage of total paid facility time hours	20%

Expenditure on Consultancy (not audited)

In 2024-25 the SHRC 's expenditure on consultancy was £35k (2023-24: £31k).

Parliamentary Accountability Report

Gifts and Charitable Donations

The SHRC 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.

Date of authorised issue -

Jan Savage

Executive Director, Scottish Human Rights Commission

Independent auditor's report to 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 2025 under the Public Finance and Accountability (Scotland) Act 2000. 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 material accounting policy information. 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 2024/25 Government Financial Reporting Manual (the 2024/25 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 2025 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 2024/25 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 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. 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 financial statements. 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 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, CPFA
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

Expenditure	<u>Notes</u>	<u>2024-25</u> £'000	<u>2023-24</u> £'000
Staff costs	3	1,156	1,018
Depreciation	6,7	2	4
Other Expenditures	5	277	281
Total expenditure for the year		<u>1,435</u>	<u>1,303</u>
Income		<u> </u>	<u> </u>
Net expenditure		<u>1,435</u>	<u>1,303</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 45 to 52 form an integral part of these financial statements.

Statement of Financial Position as at 31 March 2025

	<u>Notes</u>	<u>2024-25</u> £'000	<u>2023-24</u> £'000
Non-current assets			
Property, plant and equipment	6	-	2
Intangible assets	7	-	-
Total non-current assets		<u>-</u>	<u>2</u>
Current assets			
Trade and other receivables	8	7	28
Cash and cash equivalents	9	110	104
Total current assets		<u>117</u>	<u>132</u>
Total assets		<u>117</u>	<u>134</u>
Current liabilities			
(Trade and other current payables)	10	(124)	(111)
Total assets less current liabilities		<u>(7)</u>	<u>23</u>
Net Assets		<u>(7)</u>	<u>23</u>
Taxpayers' equity			
General Reserve		(7)	23
		<u>(7)</u>	<u>23</u>

The Accountable Officer authorised these financial statements for issue on 30 September 2025

Jan Savage, Executive Director
Scottish Human Rights Commission

Statement of Cash Flows for the year ended 31 March 2025

	Notes	<u>2024-25</u> £'000	<u>2023-24</u> £'000	
<u>Cash flows from operating activities</u>				
Net Operating Cost		(1,435)	(1,303)	
Adjustment for non-cash transactions				
Depreciation	6,7	2	4	
Movements in Working Capital				
(Increase)/Decrease in Trade and other receivables	8	21	(16)	
Increase in Trade and other current payables	10	13	3	
Net cash outflow from operating activities		<u>(1,399)</u>	<u>(1,312)</u>	
<u>Cashflows from investing activities</u>				
Purchase of property, plant and equipment	6	<u> </u>	<u> </u>	
Net cash outflow from investing activities		<u> </u>	<u> </u>	
<u>Cashflows from financing activities</u>				
Financing from the Scottish Parliamentary Corporate Body (SPCB)		<u>1,405</u>	<u>1,378</u>	
Increase / (decrease) in Cash		<u>6</u>	<u>(66)</u>	
<u>Net Decrease in Cash and cash equivalents</u>				
		At 1 April 2024 £'000	Cash Flow £'000	At 31 March 2025 £'000
Cash and cash equivalents	9	104	6	110

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

	General Reserve	Total Reserves
	£'000	£'000
Balance at 1 April 2023	(52)	(52)
Changes in taxpayers' equity for 2023-24		
Net expenditure for the year	(1,303)	(1,303)
Total recognised income and expense for 2023- 24	(1,303)	(1,303)
Funding from Scottish Parliamentary Corporate Body	1,378	1,378
Balance at 31 March 2024	23	23
Changes in taxpayers' equity for 2024-5		
Net expenditure for the year	(1,435)	(1,435)
Total recognised income and expense for 2024-25	(1,435)	(1,435)
Funding from Scottish Parliamentary Corporate Body	1,405	1,405
Balance at 31 March 2025	(7)	(7)

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 2023-24 Government Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the SHRC for the purpose of giving a true and fair view has been selected. The particular policies adopted by the SHRC 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 Net Current Assets

As a result of timing differences with the recognition of assets and liabilities there may be isolated instances where SHRC shows a small negative asset position. We do not consider this impacts on SHRC's going concern basis.

1.4 Non-current assets

1.4.1 Capitalisation

Purchases of assets, or groups of assets, for a value exceeding £200 inclusive of irrecoverable VAT are treated as capital.

1.4.2 Valuation

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

1.4.3 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

1.5 Intangible assets

Software and licenses 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.

1.6 Funding

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

1.7 Pension costs

1.7.1 The Commission Members

Pension contributions of £0 (2023-24; 6,878) 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 including the Chair, who is also now part time.

1.7.2 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 SHRC 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 £209k were recognised as expenditure in 2024-25 (2023-24 - £170k). 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 SHRC.

The scheme underwent a valuation designed to set employer contribution rates from 1 April 2019. HM Treasury directed that part of the valuation process ("the cost control mechanism") should be paused but confirmed that the valuation would be used to set employer contribution rates. To provide certainty, PCSPS set employer contributions for 2019-20 on the basis of the draft valuation results. Once the valuation was completed it was used to set employer rates from 1 April 2020 for the remaining valuation period (until 31 March 2024). In line with this, the 2023—24 employer contribution rate of 26.6—30.3% of pensionable pay was applied, according to the relevant pay band.

Further details can be found in the separate scheme statement of the PCSPS:

<https://www.civilservicepensionscheme.org.uk/employers/employer-pension-notice/e567-employer-contribution-rates-and-administration-charges/>

1.8 Value Added Tax

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

1.9 Financial instruments

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

1.10 Critical judgements in applying accounting policies.

In applying the accounting policies set out in these notes, the SHRC has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the financial statements is that the organisation will continue as a going concern and will be appropriately funded by the SPCB. 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 SHRC does not hold any leases. No significant estimates have been used in the preparation of these financial statements.

1.11 Standards, amendments and interpretations effective in the current year

There are no new standards, amendments or interpretations effective in the current year.

1.12 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 SHRC is funded through the SPCB. For financial year 2024-25, the SHRC was originally allocated a budget of £1,495k (2023-24; £1,378k). This included an allocation of approved Contingency Funding of £39k (2023-24: £37K) for the recruitment of a new 12-month fixed term Legal Fellow position to the Scottish Human Rights Fellowship scheme. The SHRC surrendered £35k following agreement of the pay award in June 2025, which reduced the amount available for drawdown to £1,460k.

	2024-25	2024-25
	Budget	Expenditure
	£'000	£'000
Comprehensive Net Expenditure	1,495	1,435
Capital Expenditure	-	-
Total Expenditure	1,495	1,435
Accruals adjustments:		
Non-cash items		(2)
Working capital (including cash)		(28)
Cash Funding from SPCB		1,405

3. Staff costs

3.1 Average staff employed (Full Time Equivalent)

	2024-25	2023-24
	FTE	FTE
Chair and members	0.8	0.8
Staff	14.1	12.8
	14.9	13.6

3.2 Commission members and staff costs

Staff costs	<u>2024-25</u>	<u>2023-24</u>
	£'000	£'000
Salaries / wages	790	696
Social security costs	89	75
Pension costs	209	170
	<u>1,088</u>	<u>941</u>
 Commission members		
Salaries / wages	64	65
Social security costs	5	5
Pension costs	0	7
	<u>69</u>	<u>77</u>
	<u>1,156</u>	<u>1,018</u>

The position of Chair of the Commission is not eligible for admission to the Civil Service Pension Schemes. Employer contributions are not made for other Commission members.

4. Staff pension costs

For 2024-25 the employer's contributions of £208,874 (2023-24: £169,694) were payable to the PCSPS at one of four rates in the range 26.6 to 30.3 per cent (2023-24: 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 no outstanding scheme contributions at 31 March 2025 (2023-24: £0).

5. Other expenditures

	2024-25	2023-24
	£'000	£'000
Operational costs	76	63
External Engagement Costs (Non-Consultancy)	35	88
IT costs	24	24
Website	13	12
Training, conferences and subscriptions	29	15
Auditor's remuneration	25	25
Printing, stationery & library costs	21	4
General office costs	10	20
Travel, subsistence and hospitality	26	19
Legal and consultancy fees	6	8
Recruitment Costs	12	3
	277	281

The above total includes £20,460 for external auditor's remuneration for 2024-25 (2023-24: £20,070). There were no non-audit fees for 2024-25 (2023-24: none).

6 Property, plant and equipment

	Office Equipment	IT Hardware	Total
<u>Cost</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
At 1 April 2023	9	24	33
Additions			0
Disposals			0
At 31 March 2024	9	24	33
At 1 April 2024	9	24	33
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	9	24	33
<u>Accumulated depreciation</u>			
At 1 April 2023	6	21	27
Charge for Year	2	2	4
Disposals			
At 31 March 2024	8	23	31
At 1 April 2024	8	23	31
Charge for Year	1	1	2
Disposals	-	-	-
	-	-	-

Scottish Human Rights Commission
Annual Report and Financial Statements for the Year Ended 31 March 2025

At 31 March 2025	<u>9</u>	<u>24</u>	<u>33</u>
<u>Net Book Value at</u>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1</u>	<u>1</u>	<u>2</u>

7. Intangible assets

	IT Software & Licences £'000	Total £'000
<u>Cost</u>		
At 1 April 2023	2	2
Additions	-	-
Disposals	-	-
At 31 March 2024	2	2
At 1 April 2024	2	2
Additions	-	-
Disposals	-	-
At 31 March 2025	2	2
<u>Accumulated amortisation</u>		
At 1 April 2023	2	2
Charge for Year	-	-
Disposals	-	-
At 31 March 2024	2	2
At 1 April 2024	2	2
Charge for Year	-	-
Disposals	-	-
At 31 March 2025	2	2
<u>Net Book Value at</u>		
At 31 March 2025	-	-
At 31 March 2024	-	-

8. Trade and other receivables

	<u>2024-25</u> £'000	<u>2023-24</u> £'000
Trade receivables	7	28
Prepayments and accrued income	7	28
	7	28

9. Cash and cash equivalents

	<u>2024-25</u>	<u>2023-24</u>
	<u>£'000</u>	<u>£'000</u>
Balance at 1 April 2024 (2023)	104	38
Net change in cash and cash equivalents	6	66
	110	104
The following balances at 31 March 2025 were held at:		
Commercial Banks	110	104

10. Trade and other current payables

	<u>2024-25</u>	<u>2023-24</u>
	<u>£'000</u>	<u>£'000</u>
Trade payables	17	15
Accruals - HMRC	21	22
Accruals – non government bodies	86	74
	124	111

11. Capital commitments

As at 31 March 2025 there were no capital commitments for 2024-25. (2023-24: £nil).

12. Contingent liabilities

There were no contingent liabilities as at 31 March 2025 (2023-24: none).

13. Related party transactions

The SHRC was constituted by the Scottish Parliament which provides funding via the SPCB. The SPCB is the SHRC's sponsoring body and is regarded as a related body. The SHRC has no parent department.

During the year the SHRC had transactions with the Scottish Government for IT systems, support and hardware totalling £24k (2023-24: £24k). At 31 March there was no outstanding balance with the Scottish Government (2023-24: £0k)

The SHRC receives office accommodation and some corporate services under a shared services agreement from the Scottish Public Services Ombudsman (SPSO). The SHRC had transactions totalling £225 with SPSO in 2024-25 to support the agreement.

Neither the Chair, Commission members nor staff has undertaken material transactions with the SHRC during the year.

A Register of Interests is available to view on request.

14. 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