

Scottish Commission for Human
Rights

**Scottish Commission for Human
Rights**

**IFRS
Annual Accounts**

Year Ended 31 March 2010

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MANAGEMENT COMMENTARY

The accounts for the financial year ended 31 March 2010 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.

Background Information

The Scottish Commission for Human Rights Act 2006 was passed by the Parliament on 2nd November 2006 and received Royal Assent on 8th December 2006. It provides for the establishment of a body corporate to be known as the Scottish Commission for Human Rights ("SCHR").

Statutory Powers and Responsibilities

The Scottish Commission for Human Rights Act 2006 (the Act), sets out the general duty and powers of SCHR. Under the Act the Commission has a general duty to promote awareness, understanding and respect for human rights, and in particular to encourage best practice in relation to human rights. The Commission fulfils this duty through education, training, awareness raising and research, as well as by recommending such changes to Scottish law, policy and practice as our work demonstrates are needed.

The Commission's other statutory functions are to:

- Conduct inquiries into the policies or practices of Scottish public authorities, where relevant to the promotion of awareness, understanding and respect for human rights;
- Enter places of detention as part of an inquiry;
- Intervene in civil court cases where relevant to the promotion of human rights and where the case appears to us to raise a matter of public interest.

Financial Position

Financial Year 2009-10 was the Commission's first full year of operation. The Commission's net expenditure on operating activities for the year ended 31 March 2010 totalled £967k (2009 - £528k). This was on staff costs £550k (2009 - £272k), other operating costs £435k (2009 - £245k) and depreciation £8,000 (2009 - £1,000). Details of operating expenditure are shown in note 5 to the Accounts.

Expenditure on the purchase of fixed assets during the financial year is detailed in note 6 and note 7 to the Accounts.

The Scottish Parliament awarded SCHR a cash budget of £1,000,000 for financial year 2009-10 (2008-09 - £1,000,000).

Pensions

Details of pension contributions can be found in notes 1.7, 3.2 and 4 of the accounts.

Payment of Creditors

The SHRC is committed to the 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, they are due to be paid within 30 days of receipt of the goods or services. Payment performance for invoices in 2009-10 was 96.9% (2009 - 97.6%). The average time to pay suppliers in 2009-10 was 8.8 days which meets the Scottish Government target of 10 days.

Review of 2009-10

Over the course of its first biennial Operational Plan the Commission has already begun to contribute significantly to the promotion and protection of human rights in Scotland. Among other achievements, the Commission:

- Worked together with national and international experts on mental health, human rights and research methodology to complete an independent evaluation of the experience of a Special NHS Health Board which has sought to adopt a human rights based approach into their policies and organisational culture. The evaluation produced compelling evidence of the benefits of a human rights based approach for everyone and included many lessons for other public authorities. The results were shared with a wide range of stakeholders in December 2009, and several public authorities have approached the Commission with a view to increasing internal expertise based on the findings of the research;
- Developed a human rights framework for acknowledgement and accountability of historic child abuse which was well received by all parties. The human rights framework was produced independently, and is based on international human rights law, international best practice and included input from individuals who had experienced abuse, and others with interest or experience, including international perspectives from Ireland and Canada;
- Supported the Cross Party Group on Alzheimer's at the Scottish Parliament, who, in conjunction with leading dementia charity Alzheimer Scotland, developed a Charter of Rights for people with dementia and their carers. The Charter was launched at the Scottish Parliament in October 2009, attracting support from members of the Scottish Parliament of all parties and generating significant media coverage;
- Helped to develop and deliver a major conference 'Human Rights and Climate Change, Achieving climate justice in Scotland' in conjunction with the Scottish Environment Protection Agency (SEPA), Scottish Government and the British Trust for Conservation Volunteers (BTCV). The conference resulted in a Joint Communiqué in which all partners committed to exploring a human rights based approach to climate change strategies, a message Scotland then took to the United Nations international climate change conference in Copenhagen in December 2009;
- Developed training materials on human rights for staff in local authorities. This was piloted in January 2010 with the Services for Communities Division of the

City of Edinburgh Council. The training materials were refined after the pilot, and are currently in production for wider use;

- Developed accessible internet resources at www.scottishhumanrights.com which hosts a wide range of information on human rights topics including publications, events, video and podcasts.

Future Development

In its second Operational Plan period (2010-2012) the Commission will:

- Promote a human rights based approach to care through a sustainable programme of training and awareness raising on human rights with the Scottish Care Commission, care providers, older people and relevant sections of civil society
- Promote a human rights based approach to health care
- Promote a human rights based approach to adult protection
- Develop tools to support the integration of human rights into the governance of Scotland
- Undertake a major research project to map the gaps and the good practices in the realisation of human rights in Scotland
- Promote a National Action Plan for Human Rights in Scotland
- Contribute effectively to the work of the International Coordinating Committee of national human rights institutions
- Host an international conference of national human rights institutions
- Promote, protect and monitor the UN Convention on the Rights of Persons with Disabilities
- Respond effectively to emerging opportunities and threats to human rights in Scotland
- Communicate human rights effectively through diverse media and engagement

The Scottish Commission for Human Rights

The members of the Commission are:

The Chair: Professor Alan Miller
Appointed: 3 March 2008 (for a period of 5 years)

Part time Members: Professor Kay Hampton, Shelagh McCall and John McNeill (resigned 30/09/2009)
Appointed: 1 May 2008 (for a period of 4 years)

Equal Opportunities

The Commission supports the principle of equal opportunities in carrying out operational functions and employment practices. This means it is committed to pursuing positive action in its organisation's policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, sexual or marital status or disability.

Provision of Information to Employees

The Commission has adopted the principles of openness and participation in its organisation and places a high level of importance on both informing and consulting staff. It does so by providing access to all documents, through oral and written briefings, by staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

Disclosure of Information to Auditors

As Accountable Officer, I am not aware of any relevant information of which our auditors are unaware. I have taken all necessary steps to ensure that I myself am aware of any relevant information and to establish that the auditors are also aware of this information.

Audit

The accounts are audited by auditors 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.

Register of Interests

SCHR maintains a register of company directorships and other significant interests held by the Commission members and SHRC staff. Paragraph 17 to Schedule 1 of the Scottish Commission for Human Rights Act amends the Freedom of Information (Scotland) Act 2002 (FOISA) to include the Commission as a Scottish public authority. This creates a range of duties on the Commission that include ensuring that staff are trained on FOISA, ensuring that processes are in place to deal with Freedom of Information requests and ensuring that the SCHR has a records management system and an approved publications scheme.


Alan Miller
Chair, Scottish Commission for Human Rights

Date: 19th August 2010

REMUNERATION REPORT

The Chair and the members of the SCHR took up post on 3 March and 1 May 2008 respectively. The Chair's appointment is for a period of 5 years and the members for 4 years. The officeholders' terms and conditions are set by the Scottish Parliamentary Corporate Body.

- The Chair's and Member's salary and Chair's pension entitlement are set out below. The part-time members are paid a daily rate and expenses. The three part time members are paid a daily rate of £250 up to a maximum of 30 days per year which equates to a maximum pay of £7,500 per annum per part time member.

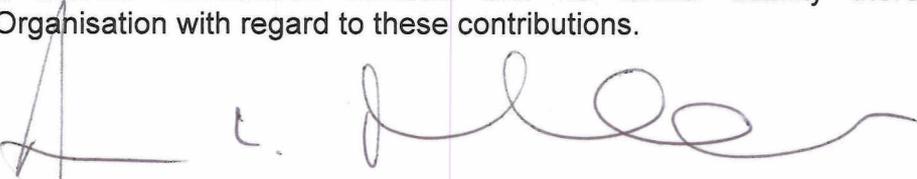
The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2008-09.

Remuneration	2009-10 £'000	2008-09 £'000
Chair Salary	75 -80	75 – 80
Part Time Members' Salary	5 -10	5 -10
Benefits in kind	Nil	Nil

Salary includes basic salary and does not include employer National Insurance or pension contributions.

Pension Benefits

Pension contributions of £19,640 (2009 - £20,653) 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.



Alan Miller
Chair, Scottish Commission for Human Rights

Date: 19th August 2010

STATEMENT OF CHAIRMAN AND ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The Scottish Parliamentary Corporate Body designated the Chair as the Accountable Officer for the Scottish Commission for Human Rights. The relevant responsibilities as Accountable Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, 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.

Under paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006, the Commission is required to prepare a statement of accounts for each financial year in the form as directed by the Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the year end and of its financial activities during the year.

In preparing the accounts, the Commission is required 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 have been followed and disclose and explain any material departures in the financial statements.
- (iv) Prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commission will continue in operation.

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

As Accountable Officer, I am responsible for ensuring that appropriate and adequate internal controls are in place to support my Office in successfully accomplishing its objectives and to safeguard the public funds under my control.

The Scottish Commission for Human Rights Act 2006 provides that the Commission is an independent office in the exercise of its functions and is not subject to the direction or control of any member of the Scottish Parliament any member of the Scottish Government or the Parliamentary corporation, unless where otherwise indicated (see paragraph below).

The Scottish Commission for Human Rights Act 2006 provides that the SPCB shall pay the salaries, allowances and any expenses incurred by the Commission in the exercise of its functions. It also provides that SPCB approval is required as to the number and terms and conditions of staff and the arrangements for pensions, allowances and gratuities.

Purpose of the System of Internal Control

A system of internal control is an ongoing process designed to identify the principal risks to achieving our objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. The system is made up of a number of operating procedures intended to provide reasonable assurance that objectives will be achieved and funds properly managed. It is designed to manage these risks not eliminate them and must be regularly reviewed and amended.

The detail of the current system of internal control includes a business plan linked to our budget and risk management strategy, a full staff performance management system and internal operating procedures and policies. These various elements of the system of internal control are reviewed annually and will evolve.

Risk and Control Framework

A Risk Management Strategy has been developed which considers the operational, financial and reputational risks to which the Commission could be exposed to and details how the Commission will identify and mitigate any such risks in accordance with best practice. A key strand is identifying and regularly reviewing the risks which may deflect the Scottish Commission for Human Rights from achieving its objectives. In 2009/10, the SCHR implemented the Risk Management Strategy and continued to compile a Risk Register.

The Register will be fully reviewed at a minimum annually to ensure that actions to eliminate or reduce risks are underway and that new or changing risks are identified by the Senior Management Team on a quarterly basis. These risks will be assigned to specific objectives in the business plan.

The Commission has sufficient capacity to monitor and manage any identified risks as specific members of staff will be responsible for the objectives in the business plan which are linked to the risk register. This will allow for continual observation of activity and early identification of possible risks and will be reported to the senior management team.

In addition SCHR will continue to further establish internal control procedures by appointing an Internal Audit Committee to review the system of internal control and provide me with advice on whether the appropriate assurances required for the signing

of this Statement have been provided and the Audit Advisory Board will continue to provide independent advice;

Review of effectiveness

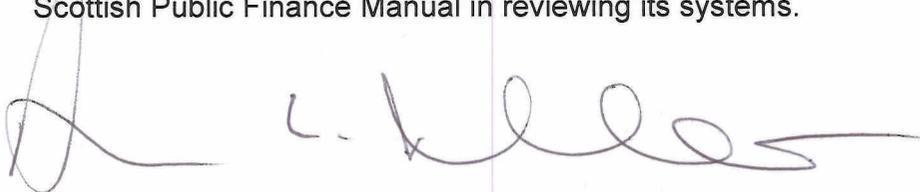
As Accountable Officer I have the responsibility for reviewing the effectiveness of the system of internal control. The following arrangements have been established to date:

- The Senior Management Team meets monthly to consider the plans and strategic direction of the Organisation which enable us to monitor our progress and highlight any obstacles
- The principles of the Scottish Public Finance Manual are adhered to
- The commission team reports to the Senior Management Team on a monthly basis to provide details of staff activities and raise any concerns which need to be addressed

In the coming year we will:

- Continue to implement our Risk Management Strategy;
- Integrate risk management into the culture of the Commission's office and provide training for all staff
- Manage risk in accordance with best practise
- Develop and maintain an organisation wide Risk Register
- Develop budget monitoring and control procedures
- Seek guidance and support from our Internal Audit Committee and take into account any comments made by external auditors.

More generally, the organisation is committed to a process of continuous development and improvement: developing systems in response to any relevant reviews and developments in best practice in this area. SCHR will continue to be guided by the Scottish Public Finance Manual in reviewing its systems.



Alan Miller
Chair, Scottish Commission for Human Rights

Date: 19th August 2010

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

We have audited the financial statements of the Scottish Commission for Human Rights for the year ended 31 March 2010 under the Scottish Commission for Human Rights Act 2006. These comprise the Operating Cost Statement, the Statement of Financial Position, the Cash Flow Statement, the Statement of Changes in Taxpayers' Equity, and the related notes. These financial statements have been prepared under the accounting policies set out within them. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

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 123 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the Accountable Officer and auditor

The Accountable Officer is responsible for preparing the Annual Accounts, which includes the Remuneration Report, and the financial statements in accordance with the Scottish Commission for Human Rights Act 2006, the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. The Accountable Officer is also responsible for ensuring the regularity of expenditure and receipts. These responsibilities are set out in the Statement of Accountable Officer's Responsibilities.

Our responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland.

We report to you our opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. We report to you whether, in our opinion, the information which comprises the management commentary, is consistent with the financial statements. We also report whether in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

In addition, we report to you if, in our opinion, the body has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

We review whether the Statement on Internal Control reflects the body's compliance with the Scottish Government's guidance, and we report if, in our opinion, it does not. We are not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the body's corporate governance procedures or its risk and control procedures.

We read the other information contained in the foreword and consider whether it is consistent with the audited financial statements. This other information comprises only the management commentary. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with the Public Finance and Accountability (Scotland) Act 2000 and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Auditor General for Scotland. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of expenditure and receipts included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgements made by the Accountable Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the body's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

Financial statements

In our opinion

- the financial statements give a true and fair view, in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers, of the state of affairs of the body as at 31 March 2010 and of its net operating cost, changes in taxpayers' equity and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers; and
- information which comprises the management commentary is consistent with the financial statements.

Regularity

In our opinion in all material respects the expenditure and receipts shown in the financial

statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Grant Thornton UK LLP

Grant Thornton UK LLP
1-4 Atholl Crescent
Edinburgh
EH3 8LQ

Date: 19th August 2010

**Scottish Commission for Human Rights
Accounts For The Year Ended 31 March 2010**

Operating Cost Statement
Year ended 31 March 2010

	<u>Notes</u>	2009-10 £'000	2008-09 £'000
Expenditure			
Staff costs	3	550	282
Depreciation	6/7	8	1
Other Expenditures	5	435	245
Total expenditure for the year		<u>993</u>	<u>528</u>
Income		<u>26</u>	<u>0</u>
Net expenditure		967	528
Cost of capital		0	0
Interest payable/receivable		<u>0</u>	<u>0</u>
Net expenditure after Cost of capital and interest		<u>967</u>	<u>528</u>

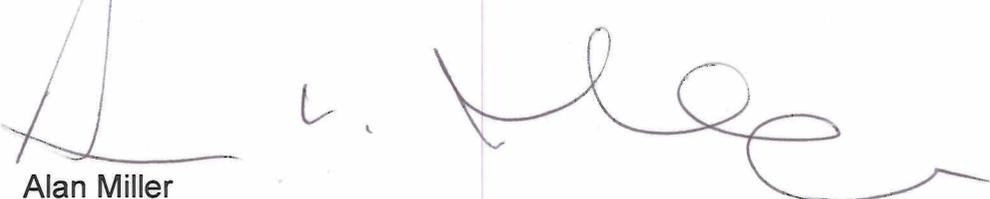
All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Operating Cost Statement.

The accompanying notes on pages 16 to 22 form an integral part of these Accounts.

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Accounts For The Year Ended 31 March 2010**

Statement of Financial Position as at 31 March 2010

	<u>Notes</u>	<u>2009-10</u> £'000	<u>2008-09</u> £'000
Non-current assets			
Property, plant and equipment	6	12	13
Intangible assets	7	4	7
Total non-current assets		<u>16</u>	<u>20</u>
Current assets			
Other current assets	8	17	6
Cash at bank		37	0
		<u>54</u>	<u>6</u>
Total assets		<u>70</u>	<u>26</u>
Current liabilities			
Trade and other current payables	9	(63)	(47)
Net current liabilities		<u>(9)</u>	<u>(41)</u>
Assets less liabilities		<u>7</u>	<u>(21)</u>
Reserves:			
General reserve		7	(21)
		<u>7</u>	<u>(21)</u>



Alan Miller
Chair
Scottish Commission for Human Rights

Date: 19th August 2010

Cash Flow Statement for Year Ended 31 March 2010

	<u>2009-10</u>	<u>2008-09</u>
	£'000	£'000
Cashflows from operating activities	(i) (953)	(486)
Cashflows from investing activities	(ii) (5)	(21)
Cashflows from financing activities	0	0
	<u>(958)</u>	<u>(507)</u>
 Net financing		
Financing from the Scottish Parliamentary Corporate Body	995	507
Increase in Cash	<u>37</u>	<u>0</u>

(i) Cash flows from operating activities

	<u>2009-10</u>	<u>2008-09</u>
	£'000	£'000
Net Expenditure for the year	(967)	(528)
Decrease/(increase) in other current assets	(11)	(6)
(Decrease) / Increase in trade payables	21	2
(Decrease) / Increase in accruals	7	33
(Decrease) / Increase in payroll creditors	(12)	12
Depreciation	9	1
Cashflows from operating activities	<u>(953)</u>	<u>(486)</u>

(ii) Cashflows from investing activities

Purchase of property, plant and equipment	(5)	(14)
Purchase of intangible assets	0	(7)
	<u>(5)</u>	<u>(21)</u>

Analysis of Changes in Cash & Bank

	At 1 April 2009 £'000	Cash Flow £'000	At 31 March 2010 £'000
Cash at Bank and in Hand	Nil	37	37

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Accounts For The Year Ended 31 March 2010**

Statement of Changes in Taxpayers' Equity for year ended 31 March 2010

	General £'000	Total £'000
Balance at 1 April 2009	(21)	(21)
Changes in taxpayers equity for 2009-10		
Net expenditure for the year	(967)	(967)
Total recognised income and expense for 2009-10	<u>(988)</u>	<u>(988)</u>
Funding from Scottish Parliamentary Corporate Body	995	995
Balance at 31 March 2010	<u><u>7</u></u>	<u><u>7</u></u>

NOTES TO THE ACCOUNTS

1 Statement of accounting policies

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 2008-09 Government Financial Reporting Manual (FReM) issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of Scottish Human Rights Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Scottish Human Rights Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Non-current assets

1.2.1 *Capitalisation*

Purchases of assets for a value exceeding £300 inclusive of irrecoverable VAT are treated as capital with the exception of land and buildings where the threshold is set at £10,000 and all other equipment where the group value exceeds £300.

1.2.2 *Valuation*

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

1.2.3 *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:

Furniture and equipment	5 years
Fixtures & Fittings	5 years
IT Equipment	3 years

1.3 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. The Commission complies with Scottish Parliament policies and as a result has chosen to adopt its policy of the amortisation period of up to a maximum of three years.

1.4 Funding

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

1.5 Leases

The Commission holds no material finance leases. Costs in respect of operating leases are charged to the income and expenditure account as they fall due. The Scottish Commission for Human Rights is co-located with the UK Equality and Human Rights Commission in Glasgow. The property lease expires on 31st July, 2010. The Scottish Commission for Human Rights holds an operating lease with Scottish Government for the provision of IT services and equipment. The agreement was effective from 1st October 2008 and is ongoing.

1.6 Notional Costs

In line with HM Treasury's Fees and Charges Guide and DAO letter 8/96, The Commission includes notional costs for cost of capital at the rate approved by HM Treasury of 3.5% in real terms on all assets and liabilities.

1.7 Pension Costs

The Commission Members

Pension contributions of £19,640 were made on behalf of the Chair to a defined contribution scheme and no further liability therefore exists on the organisation with regard to these contributions. The part time members posts are not pensionable.

Employees

The staff of the Scottish Commission for Human Rights are members of the Civil Service Pension Schemes. This is an unfunded multi-employer defined benefit scheme. SHRC is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2003. Details can be found in the resource accounts of the Cabinet office: Civil Superannuation (www.civilservice-pensions.gov.uk)

1.8 Value Added Tax

The Scottish Commission for Human Rights is not VAT registered. All VAT is charged to the income and expenditure account.

1.9 Financial Instruments

As the cash requirements of the Scottish Commission for Human Rights are met by the Scottish Parliamentary Corporate Body through the spending review process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line

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

2 Performance Against Budget

The Scottish Commission for Human Rights is funded through the SPCB. For financial year 2009-10, the Scottish Commission for Human Rights was allocated a budget of £1,000,000.

	2009-10 Budget £'000	2009-10 Expenditure £'000
Net Operating Cost	994.0	967
Capital Expenditure	6	5
Total Expenditure	<u>1,000</u>	<u>972</u>
Accruals adjustments:		
Non cash items	0	(9)
Working capital (including cash)	<u>0</u>	<u>32</u>
Cash Funding from SPCB	<u>1,000</u>	<u>995</u>

3 Staff Numbers and Costs

3.1 *Average Staff Employed (Full Time Equivalent)*

The average number of full time equivalent (FTE) persons employed by Scottish Commission for Human Rights during the period was as follows:

	<u>2009-10</u> FTE	<u>2008-09</u> FTE
Chair and members	1.3	1.4
Staff	<u>9.4</u>	<u>3.6</u>
	<u>10.7</u>	<u>5.0</u>

3.2 Commission members and staff Costs

Staff costs

	<u>2009-10</u> £'000	<u>2008-09</u> £'000
Salaries / wages	335	221
Social security costs	26	18
Pension costs	64	43
	<u>425</u>	<u>282</u>

Commission members

	<u>2009-10</u> £'000	<u>2008-09</u> £'000
Salaries / wages	96	94
Social security costs	9	10
Pension costs	20	21
	<u>125</u>	<u>125</u>

The post of Chair of the SHRC was not admitted to the Civil Service Pension Schemes. The arrangement is that equivalent employer's contributions that would have been paid into the Civil Service Pension Schemes are paid into the Chair's personal pension.

All staff costs relate to permanently employed staff.

4 Staff Pension Costs

For 2009-10 the employer's contributions of £64,000 (2009 - £18,000) were payable to the PCSPS at one of four rates in the range 16.7 to 24.3 per cent of pensionable pay, based on salary bands.

The Scheme Actuary reviews employer contributions every four years following a full scheme valuation. From 2006-07, the salary bands were revised and the rates will be in a range between 16.7% and 24.3%.

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

Outstanding scheme contributions at 31 March 2010 amounted to £nil (2009 - £5,000).

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on scheme joined within PCSPS, and also

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provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

5 Other expenditures

	<u>2009-10</u>	<u>2008-09</u>
	<u>£'000</u>	<u>£'000</u>
Operational costs	192	3
Property costs	103	32
Website costs	25	53
IT costs	24	16
Training and conferences	18	19
Auditor's remuneration	15	15
Printing, stationery & library costs	14	9
General office costs	11	20
Travel, subsistence and hospitality	11	18
Advertising and communication	13	15
Legal and consultancy fees	7	41
Recruitment Costs	2	4
	<u>435</u>	<u>245</u>

The above total includes £14,800 for external auditor's remuneration. External audit received no fees in relation to non-audit work.

6 Property, plant and equipment

	<u>IT</u>	<u>Total</u>
	<u>£'000</u>	<u>£'000</u>
<u>Cost</u>		
At 1 April 2009	14	14
Additions	5	5
Disposals	0	0
At 31 March 2010	<u>19</u>	<u>19</u>
<u>Depreciation</u>		
At 1 April 2009	1	1
Charge for Year	6	6
Disposals	0	0
At 31 March 2010	<u>7</u>	<u>7</u>
<u>Net Book Value at</u>		
31 March 2010	<u>12</u>	<u>12</u>
31 March 2009	<u>13</u>	<u>13</u>

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Accounts For The Year Ended 31 March 2010**

7 Intangible assets

	<u>IT</u> <u>£'000</u>	<u>Total</u> <u>£'000</u>
<u>Cost</u>		
At 1 April 2009	7	7
Additions	0	0
Disposals	0	0
At 31 March 2010	7	7
<u>Depreciation</u>		
At 1 April 2009	0	0
Charge for Year	3	3
Disposals	0	0
At 31 March 2010	3	3
<u>Net Book Value at</u>		
At 31 March 2010	4	4
At 31 March 2009	7	7

8 Other current assets

	<u>2009-10</u> <u>£'000</u>	<u>2008-09</u> <u>£'000</u>
Prepayments	17	6
	17	6

9 Trade payables and other current liabilities

	<u>2009-10</u> <u>£'000</u>	<u>2008-09</u> <u>£'000</u>
Trade payables	23	2
PAYE and National Insurance	0	7
Pension Contributions	0	5
Accruals	40	33
	63	47

10 Capital Commitments

There were no contracted capital commitments as at 31 March 2010 (2009:£nil).

11 Contingent Liabilities

There were no contingent liabilities as at 31 March 2010 (2009:£nil).

12 Related Party Transactions

The Scottish Commission for Human Rights was constituted by the Scottish Parliament which provides funding via the Parliamentary Corporate Body (SPCB). The SPCB is regarded as a related body.

Neither the Chair, Commission members, staff or related parties has

undertaken material transactions with SHRC during the year.

13 Commitments under Operating Leases

**Buildings &
equipment
£'000**

At 31 March SCHR was committed to making the following payments in respect of operating leases expiring:
within one year
between 2 and 5 years
The Glasgow lease expired on 31st July 2010 and is now on a rolling six month notice period. Therefore at the date the accounts were approved the minimum cancellable amount is £47k. The Edinburgh Lease has a two month notice period.

33
<hr/>
0
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14 Post Balance Sheet Events

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

15 First time adoption of IFRS

General Fund
£'000

Taxpayers equity at 31 March 2009 under UK GAAP
Adjusted for:
Holiday pay accrual
Taxpayers equity at 1 April 2009 under IFRS

(7)
<hr/>
(14)
<hr/>
(21)
<hr/>

Net operating cost for 2008-09 under UK GAAP
Adjusted for:
Holiday pay accrual
Net operating cost for 2008-09 under IFRS

£'000
514
<hr/>
14
<hr/>
528
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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: 18 October 2008