

# SHRC

Scottish  
Human Rights  
Commission

## **Annual Report and Financial Statements**

**For the Year Ended 31 March 2024**

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# Performance Report

## Overview

### Introduction

This overview section explains who the Commission is, what its functions are, and its Strategic Priorities. It includes a statement from the Executive Director of the Commission, who is the Accountable Officer, summarising the Commission's performance during 2023-24.

The financial statements for the financial year ended 31 March 2024 are presented in accordance with paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006 and prepared in accordance with an Accounts Direction given by the Scottish Ministers.

### Statement from the Executive Director of the Commission

In 2023, the Commission asked people across Scotland which words they associate with human rights.

They answered "justice", "equality", "fairness" and "dignity".

The research, published in our *Attitudes to Human Rights* report to mark Human Rights Day on 10<sup>th</sup> December 2023, highlighted a welcome rise in support for human rights across the country.

However, the findings also presented a challenge to those responsible for realising human rights in Scotland. We learned that the majority of people don't know where to go for help when human rights are breached, for example. And it was clear many were worried about declining human rights protections.

Sadly, a wide body of evidence available to the Commission through its monitoring work shows that justice, fairness and dignity don't represent the reality of life for all in Scotland. Too many are struggling to have their basic human rights realised, such as a decent place to live or nutritious food. In this context, and heading towards its next Strategic Plan, the Commission embarked on a year of significant transformation in 2023-24, refocusing our priority areas of work and taking steps to strengthen our governance arrangements to provide firm foundations for the development of our role as Scotland's National Human Rights Institution (NHRI).

In this Annual Report and Accounts 2023-2024, it is my pleasure to present a record of that ambition, and the activities and achievements we have delivered for, and on behalf of, the people of Scotland to promote their human rights

Throughout 2023-24, as we began to develop our fifth Strategic Plan, the Commission delivered against a transitional work programme designed to address the human rights accountability gap in Scotland; bearing witness to people's lived experiences and deliver a series of high-impact, proactive 'spotlight' projects on human rights themes such as access to justice; economic, social and cultural rights in rural areas; human rights in places of detention; and the rights of specially-protected groups. The

Commission also published a series of documents to inform the consultation process around the Scottish Government's proposed Human Rights Bill.

In parallel, in order to strengthen human rights protections in Scotland, the Commission turned its attention to strengthening the organisation to do more. As Scotland's National Human Rights Institution (NHRI), we are an independent public body with a mandate to promote and protect human rights. Our founding legislation grants some powers to intervene in legal cases, conduct inquiries and inspect places of detention.

But these powers have significant restrictions. For example, the Commission is the only human rights body in the UK which cannot provide advice to individuals or raise legal proceedings in its own name. It is also one of the smallest public bodies in Scotland, tasked to promote and protect all human rights.

The Scottish Government's proposed Human Rights Bill had offered an opportunity not only to reshape how public services are designed and delivered to progressively uphold human rights of the people we serve, but also to powerfully increase the impact of the Commission, with a more usable power of Inquiry, increased resources and new powers to conduct investigations, or raise proceedings in our own name. The removal of the restriction on providing advice to individuals would also be welcome and we have worked to engage with the Scottish Parliament and the Scottish Government on these points. We were pleased that the consultation document included specific questions about amending the Scottish Commission for Human Rights Act 2006.

On 4 September 2024, we discovered that the delivery of the Human Rights Bill was excluded from the First Ministers Programme for Government. Instead, the Scottish Government has confirmed its intention is to develop the Bill further over the next 18 months, with a view to bringing a Bill forward after the next Scottish Parliamentary election. The Commission will now reset and establish short, medium and long-term positioning on strengthening the human rights legal framework in Scotland, including the shape of a future Human Rights Bill.

Further, following the publication of our report *At a Crossroads: What Next for the Human Rights System* in the summer of 2023, we were pleased to give evidence this year to the Finance and Public Administration Committee's Inquiry *Scotland's Commissioner Landscape: A Strategic Approach*. At the Committee, we reflected on the calls for new Commissioners across Scotland as further evidence of the accountability gap, laying out how an enhanced mandate would enable us to more powerfully hold the state and duty bearers to account for human rights obligations in Scotland, and bear witness to the reality of rights realisation for more groups of people.

The Committee has recommended that a further review of the existing office holder landscape should take place before any development of new Commissions/ers, or the extension of powers for the existing SPCB supported bodies, including the Commission. We look forward to participating fully in the next stage of that process to explore how the mandate and function of the Commission as Scotland's NHRI may be strengthened.

A new Prime Minister has also been elected, after a turbulent year in which the status of the UK's relationship with the European Convention on Human Rights was frequently debated. The broader impact of the new UK Government on the human rights framework in Scotland is still unknown, and this is one of the reasons offered by the Scottish Government for the delay in bringing forward the Human Rights Bill.

In another milestone, we were pleased to celebrate as the United Nations Convention on the Rights of the Child (UNCRC) (Incorporation) (Scotland) Bill officially received Royal Assent in January 2024. The Act grants us new powers to act as a statutory consultee on draft guidance resulting from the Act, and, for the first time, to raise legal proceedings in the Commission's own name in respect of the UNCRC Act, and we will develop a new Memorandum of Understanding with the office of the Children and Young People's Commissioner Scotland to explore effective ways of working together as we prepare for the Act to come into effect in 2024.


Following a successful programme of engagement with key stakeholders, the Commission ended 2023-24 by laying its fifth Strategic Plan for the period 2024-28 before the Scottish Parliament. This plan sets out the priority areas of work for the Commission over the coming four years to fulfil its role as Scotland's Human Rights watchdog.

Through all of this, it has been a year of positive internal change and development for the Commission. Our small, skilled and dedicated workforce has delivered a huge amount of work in the last 12 months to focus the Commission's outputs on the human rights priorities of the people of Scotland; and to strengthen the governance of the Commission to promote its resilience.

We have made strong progress in implementing the findings of an Independent Governance Review of the Commission - operating at full capacity, reducing staff turnover, delivering an internal audit programme and securing a "Strong" assurance report for 23-24, and developing a new Code of Governance, incorporating a Code of Conduct, for the Commission.

On behalf of the Commission, I would like to thank all the Commission Members and staff who have served the Commission during 2023-24.

We welcomed our new Chair, Professor Angela O'Hagan, who took up post in August 2024. Professor O'Hagan will provide leadership and guide the Commission's work to strengthen human rights protections for all and achieve our vision of a fairer Scotland, where human rights are respected and understood, and where there is justice when things go wrong.



**Jan Savage**

**Executive Director, Scottish Human Rights Commission**

24 September 2024

## **1. About the Commission**

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

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

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

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

### **1.2 Operating model**

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

#### **1.2.1 *Scottish Parliamentary Corporate Body (SPCB)***

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

- The SPCB nominates to His Majesty an individual for appointment as Chair of the Commission. This is a 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 the Commission's staff as the accountable officer for the purposes of this paragraph 13 of the Scottish Commission for Human Rights Act 2006

### **1.2.2 National Human Rights Institution**

The Commission is also an accredited National Human Rights Institution (NHRI) within the United Nations (UN) human rights system.

- NHRIs are accredited by the Sub-Committee on Accreditation of the Global Alliance of National Human Rights Institutions (GANHRI)
- Accreditation takes place against Principles Relating to the Status of National Institutions, which were adopted by the UN General Assembly in 1993 (known as the 'Paris Principles')
- The Commission was accredited as an A-Status NHRI in 2010 and re-accredited in 2015 and July 2021
- The Commission's A-Status NHRI accreditation enables us to report directly to the UN on the implementation of human rights in Scotland

### **1.3 Operating environment**

The Commission is a Scottish public authority and therefore has a range of accountabilities arising from this, including requirements to comply with all general Scottish public sector responsibilities and relevant legislation in areas such as freedom of information, equality, public procurement, data protection and others. The Commission takes part in a range of networks and fora with other relevant public authorities to develop and share good practice where possible. We seek to utilise opportunities for joint working where this is an efficient and appropriate approach.

We work particularly closely with the Scottish Public Services Ombudsman and the office of the Children and Young People's Commissioner for Scotland, with whom we share office accommodation, enabling us to arrange joint training and information sessions on topics such as cyber security, deaf blind awareness, allergy management and waste reduction. The Commission 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 Commission's governance and delivery structure reflects the requirements of its operating model outlined above. The Commission's Budget Submission for 2023-2024 to the SPCB reflected ongoing requirements and made the case for increased resources to support our 2020-24 strategic priorities via an increase in non-salary overheads to fund the cost of more outputs, strengthened leadership and corporate governance structure, and a strong policy team. This was particularly important in the context of supporting the transition to a new Chair, and in implementing the recommendations of the independent Governance Review.

### **1.4.1 Governance**

At the beginning of 2023-24, the Commission's governance structure provided for up to five Members – a full time Chair and up to four part time Members (working for one day per week), supported by a full time Executive Director who took up post on 1 January 2023.

In June 2023 the Commission's Chair demitted office having been appointed in June 2022. Following an Independent Governance Review commissioned by the Commission in 2023, it was recommended that the Chair position be designated as a part time appointment (2.5 days per week). SPCB, who set the members' terms and conditions of appointment, supported the recommendation and the post was recruited on this basis.

For the remainder of 2023-24, the Chair position was vacant, as was one of the four part time Member positions. As at year end 31 March 2024, three part time members were in post. Those members operated with a rotational Chair arrangement until the new Chair was appointed and took up office in August 2024.

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

The Commission has one Sub-Committee, the Audit and Risk Committee (ARC). The ARC is chaired by an independent member of SPCB's Advisory Audit Board, appointed by SPCB. The ARC met quarterly, throughout 2023-24, in June, September, December and March, and considered key issues around risk, audit and the Commission's Governance Review.

### **1.4.2 Delivery**

During 2023-24 the Commission's work was delivered by a staff team numbering 13.5 on average across the year (12.8 FTE). The staff team is organised into three departments/teams, led by the Executive Director, the Head of Commission Secretariat and Business Support and the Head of Communications and Engagement who form the Commission's senior leadership team. Leadership of the Legal and Policy team was provided through the Executive Director in 2023-24.

Two full time permanent posts were recruited to the staff team in 2023-24 to fill vacancies: a Policy and Participation Officer, and a Communications and Digital



Media Officer. The temporary Legal Fellow role was recruited through the Scottish Human Rights Fellowship scheme offering one position on an annual basis for a fixed term of 12 months.

There were no leavers from the staff team in 2023-24.

See the organisational structure chart below (page 22) as of 2 September 2024.

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

### **1.5.1 Strategic Priorities**

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

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

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

As 2023-24 marks the final year of the current 4-year Strategic Plan a key priority for the Commission in 2023-24 has been on strategic planning.

Evidence from a whole Commission Away Day and strategic analysis carried out through SWOT and PESTLE in February 2023; consideration of the circumstances around the proliferation of asks for new public bodies to uphold the human rights of groups of rights holders from January 2023 onwards; and early insight from the externally commissioned 2023 Audience Insight Research confirmed that continuation of the Commission’s traditional operational plan approach against the 2020-24 Strategy was not desirable or appropriate.

The Commission therefore prioritised a Transition Plan for 2023-24 to support the evolution of the Commission, in preparation for the next Strategic Planning cycle 2024-28. This was approved by the Commission in March 2023, and focused on three areas of strategic intent: Purpose, People and Performance.

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

These objectives were supported through development and implementation of a KPI Scorecard Framework and were the basis for planning, delivering, monitoring and reporting on progress and impact of the Commission during 2023-24, and are discussed in more detail in Section 3, Performance Analysis.

### **1.5.2 Performance Summary**

The Commission delivered a broad range of activities to fulfil its mandate to promote human rights in Scotland. This year, it focused on outputs under its general duty through the publication of advice on the proposed Human Rights Bill, assessment of the human rights implications of the proliferation of asks for new Commissions/ers, and specific monitoring of the human rights of disabled people in line with the UNCRPD, of women as protected by the Istanbul Convention.

The Commission also provided advice to the Scottish Parliament on the reconsideration stage of the UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 – the first time the Scottish Parliament has incorporated an international human rights treaty into Scots Law.

The Commission published research into Access to Justice in economic, social and cultural rights, and published the results of its second Scotland wide survey on public attitudes to human rights on Human Rights Day 2023.

Our work secured high profile media coverage of human rights issues – including on Channel 4 news, BBC Radio 4, the Herald, the Scotsman, BBC Scotland – and informed debate in the Scottish Parliament, as well as civil society and Scottish Government engagement on the human rights concerns underpinning the emergent theme of new proposals for public bodies to uphold the human rights of particular groups of people.

As part of our role to strengthen the human rights legal framework for the people of Scotland, we outlined amendments to the Scottish Commission for Human Rights Act 2006 which would bring the mandate of the Commission in line with that of the other NHRIs operating in Great Britain.

The Commission undertook a significant programme of stakeholder engagement to develop its 2024-28 Strategic Plan, which was laid before the Scottish Parliament on 31<sup>st</sup> March 2024.

The Commission is a small public body, with a broad mandate, and as such must make decisions about which projects, themes and operational activities to prioritise to make the best use of public funds. This year we further developed our decision-making framework to provide clarity to stakeholders and published this within our Operational Plan for the period ahead. The Commission started research and monitoring work on key priority areas of human rights concern – namely, in places of detention, in the rural communities of the Highlands and Islands, and the human

rights of disabled people.

In parallel to the research, monitoring and policy work to strengthen the human rights legal framework in Scotland, the Commission reinstated a programme of internal audit, and commissioned, accepted and published the recommendations of an Independent Governance Review.

With a renewed focus on assurance and impact, we have also invested in designing a data-driven Theory of Change for the Commission and ran development sessions for the staff team to establish an agreed approach to tracking strategic goals, evidence and results. This was foundational work towards achieving our strategic goals for the period 2024-28 and we will publish a summary on our website in the year ahead.

### **1.5.3 Organisational Development**

During 2023-24, the Commission has invested time in developing its structure, operations, and governance to strengthen its foundations to continue to deliver well against its mandate.

In June 2023 following the departure of the full time Chair, the Executive Director post was extended further to assume the Accountable Officer role. Vacant roles were filled, and following a period of instability, in 2023-24, the staff turnover level was zero.

The Commission is committed to strengthening the organisation, to sustain and improve operational performance as a public body and impact as Scotland's NHRI through a focus on:

- 1.5.3.1 Training and development for Members of the Commission and the staff team, including an externally facilitated Strategy Development workshop; and all-staff training on Developing a Theory of Change; Data and Records Management; FOISA and Cyber Security; Risk Management; Video Production; Accessibility and Easy Read training;
- 1.5.3.2 Reinstated an internal audit programme;
- 1.5.3.3 A programme of public and stakeholder communications, policy outputs and Parliamentary engagement to highlight areas where the Commission's mandate and powers could be strengthened, to better serve people's enjoyment of their human rights in Scotland;
- 1.5.3.4 Continued development of data and records management arrangements and cyber resilience processes to ensure they remain fit for purpose and accord with generally accepted best practice;
- 1.5.3.5 Developing work programmes which maximise the capacity of the Commission's resources to interrogate and report on human rights issues being experienced by the people of Scotland through a new spotlight model of research and monitoring;
- 1.5.3.6 Refreshing the vision, mission and values of the Commission as part of the development of the 2024-28 Strategic Plan;

- 1.5.3.7 Commissioning and facilitating an Independent Governance Review of the Commission
- 1.5.3.8 Publishing the report of the Independent Governance Review and establishing a taskforce to deliver all its recommendations;
- 1.5.3.9 Developing a new Code of Conduct for members of the Commission
- 1.5.3.10 Creating a new overarching Code of Governance for the Commission (adopted by the Commission on 2<sup>nd</sup> September 2024)
- 1.5.3.11 Recruiting a Communications and Digital Officer to strengthen impact, accessibility and stakeholder engagement across our social media channels and website;
- 1.5.3.12 Recruiting a Policy and Participation Officer to build our engagement with and the participation of a wide range of stakeholders, including developing a payment for participation strategy;
- 1.5.3.13 Build on operational and project planning models to support the delivery of Strategic Priorities, and the monitoring, evaluation and performance management of outcomes, including a Commission level KPI scorecard;
- 1.5.3.14 Retaining the “A Status” accreditation within the United Nations, through dialogue with the Scottish Parliament where required, and interaction with international partners such as the European Network of National Human Rights Institutions and Global Alliance of National Human Rights Institutions.

## **1.6 Activities**

The Commission undertook a wide range of activities during 2023-24 to deliver our strategic outcomes against our mandate, including:

- Reshaping the focus of the Commission’s resources; with a particular emphasis on areas of concern in respect of rights holders’ experience, and taking an evidence-based approach;
- Supporting Parliamentary engagement with human rights;
- Providing evidence and insight to inform the development of the Scottish Government’s proposed Human Rights Bill as it progressed through the consultation phase before being laid before the Scottish Parliament;
- Published a series of discussion papers to inform the development of the proposed Human Rights Bill;
- Delivering human rights-based assessments of domestic legislation and policy;
- Gave evidence to the Scottish Parliament in support of the passage of Stage 3 of the UNCRC (Incorporation) (Scotland) Bill;
- Engaged with calls for new Commissioners to better contribute to filling the accountability gap, including positive interaction with civil society and MSPs;
- Explored barriers to accessing justice through desk-based research, which was published in our report *Access to Justice for Everyone?*;

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- Undertook a six-week programme of field research on human rights in rural areas, in the Highlands and Islands;
- International human rights treaty monitoring and reporting to the United Nations and Council of Europe; in particular our UKIM Report to the UN Committee on the Rights of Persons with Disabilities and our submission to the Council of Europe on Violence Against Women and Domestic Violence;
- Speaking out on the negative human rights implications of the UK Government's Illegal Migration Bill;
- Focused on human rights budgeting, continuing our long-standing programme of work in this area, including written and verbal evidence to the Scottish Parliament and media work;
- Issued a Parliamentary briefing on the 30<sup>th</sup> anniversary of the Paris Principles;
- Raising the visibility, impact and awareness of the Commission via media and communications work;
- Capacity building with civil society organisations around the proposed Human Rights Bill for Scotland;
- Published new audience insight research exploring how the people of Scotland currently understand and experience human rights as a follow-up to earlier research the Commission published in 2018;
- Worked as part of the National Preventive Mechanism to monitor human rights in places of detention;
- Published an assessment of the external environment and how access to justice is being experienced by rights holders in Scotland, in a well-received paper with associated engagement events in June 2023: *At a Crossroads: What next for the human rights system in Scotland?*;
- Finalised the Commission's fifth Strategic Plan, following extensive consultation with a wide range of stakeholders from across Scotland;
- Strategy Development training with Members of the Commission and the staff team;
- Developed decision-making framework for members of the Commission to assess priority 'spotlight' areas of focused work for 2023-24;
- Developed a refreshed Purpose, Mission, Vision and Values statement to support the delivery of the fifth Strategic Plan;
- Took part in international collaboration and practice exchange;
- Commissioned, facilitated and published an Independent Governance Review and began to deliver on its recommendations;

More detailed information about the impact of the Commission's activities during 2023-24 will be included in the Commission's Annual Report 2023-24, which will be published and laid before the Scottish Parliament in October 2024.

## **2 Key Issues and Risks**

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

The Commission develops and maintains a strategic risk register to identify, assess and mitigate strategic risks. This risk register is reviewed and updated at regular intervals by the Commission's management team, the Audit and Risk Committee, and the Commission itself. A fully revised version was approved by the Audit and Risk Committee in June 2023 and reviewed again in March 2024.

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**

Ensuring effective governance and organisational stability to support the Commission deliver its mandate were identified as the highest risk areas through 2023-24. If the experience of high turnover of both members and staff in the previous 18 months were to continue, delivery of the Transition Strategy and Operational Plans would have been undermined, along with the potential impact and reputation of the Commission.

The Transition Strategy for 2023-24 identified a priority focus on the 'Governance' and 'People' elements of the Commission. Following a competitive tender process, and with funding support from SPCB, an Independent Governance Review was commissioned in March 2023 by the Commission, as per the recommendation of the 2021-22 Audit, to include a root cause analysis of high staff and commissioner turnover previously experienced at the Commission.

The Independent Governance Review confirmed and highlighted the challenges and provided recommendations, all of which were accepted by the Commission, to address the core weaknesses and establish a strong governance framework to take the Commission forward.

Whilst the Chair demitted office at the end of Q1, SPCB extended the role of Executive Director to include the Accountable Officer function, maintaining continuity and stability at executive leadership level.

Commissioner turnover was also reduced to zero in 2023-24, strengthening the Commission and ensuring seamless continuation of the approved strategic and operational plans. Members of the Commission worked on an interim rotational Chair basis to provide continuity of decision-making and governance support whilst the recruitment process for the new Chair was ongoing. This included strategic oversight of the process to develop and approve the new four-year strategy to commence on 1 April 2024.

The implementation on 1 April 2023 of a Shared Services Agreement with the Scottish Public Service Ombudsman has helped to improve assurance and governance through provision of corporate services support, including finance, HR

and cyber security training.

More information is provided in The Governance Statement below.

## **2.2 Other key risks**

Beyond the governance risks identified and mitigated as outlined above, the external policy environment continued to present other key risks, and opportunities, in 2023-24.

The potential for an increase in new dedicated public bodies to address the human rights of particular groups of people was identified as a key risk, and opportunity, for the Commission. Internal scoping work culminated in publication of *At a Crossroads: What next for the human rights system in Scotland?* in June 2023, accompanied by media and social media coverage, parliamentary engagement, and a series of participation events with civil society on the issues it raises. This includes exploration of the limitations of the Commission's existing mandate, and potential routes to amend the mandate of the Commission via a new Human Rights Bill.

The potential for increased powers and resource for the Commission via this route was confirmed through the publication of the Scottish Government's consultation document in July 2023, which contained a specific question on this issue.

Whilst the proposed Human Rights Bill has been delayed, the Scottish Government has committed to develop the Bill further over the next 18 months, with plan to introduce it after the next Scottish Parliamentary election.

The Commission will continue to explore this issue in future iterations of the Bill.

Following the publication of the Commission's Crossroads report, we responded to the Public Finance and Administration Committee's Inquiry into the Commissioner Landscape: A Strategic Approach. Both written and oral evidence was provided that recognises the challenges and potential consequences for future mandates of current and new bodies, as well the access to justice environment, and continues to advocate for the strengthening of the legal framework for Human Rights in Scotland.

Ensuring clarity around the new Human Rights Bill and having appropriate organisational design and adequate resource to deliver an enhanced mandate with new powers, impact and reach are key risks. Whilst the Bill has now been delayed, the Commission will now step into a new phase of developing and informing the context to strengthen the legal framework around human rights in Scotland over the next four years, including the future shape of a Human Rights Bill.

The Commission will stay informed by continuing to engage and seek up to date legal opinion.

In respect of delivery of our current mandate, continuation of focused work on the development of a People and Culture strategy will help mitigate risk by ensuring that the Commission is fit for purpose, robust and resilient.

### 3 Performance Analysis

As described above, a revised Transition Strategy was adopted by the Commission in March 2023 for the year 2023-24 and refocused the Commission's activities around three core areas of Strategic Intent: Purpose, People and Performance in the final year of the 2020-24 Strategic Plan.

In 2023-24, the Commission 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: Increase impact, visibility and maximise capacity of the Commission as Scotland's human rights watchdog*

#### **KPI1: Proactively protect and promote the human rights of people whose rights are most at risk**

Throughout 2023-24, the Commission began research, fieldwork, engagement and participation work and drafting towards delivering four, high-profile, thematic projects; and increasing interventions by 100 per cent in the year.

The Spotlight Projects all progressed towards the latter phases of implementation, with publication scheduled for 2024-25.

The Spotlight Projects are:

- Access to Justice
- Human Rights in places of detention
- Human Rights of people with learning disabilities and autism detained in hospital
- Economic, Social and Cultural Rights of people in Highlands and Islands

The Commission had set a goal to increase its legal interventions in this period. However, following the publication of the Governance Review, and the subsequent implementation requirements, and given the overall level and scope of priority projects being undertaken this year, it was agreed that the work to identify and scope an intervention was not possible in terms of capacity.

Status at year end: Good progress.

#### **KPI2: Rights holders are engaged meaningfully, respectfully and purposefully in the Commission's work**

One hundred per cent of thematic priority projects, and the development of the Strategic Plan 2024-28, were informed by rights holders and civil society in this reporting period. This included publishing our research into Attitudes to Human Rights in Scotland and drawing on its findings. The Strategic Plan 2024-28 was informed by an online survey and in-person stakeholder consultation events. We also looked at the findings of the Governance Review on participation and an internal review of participation in the Commission.



The appointment of a Policy and Participation Officer has provided a more pro-active and integrated approach to engagement and participation across all of the Commission's project work. Our Spotlight Projects (see KPI 1) all have engagement plans and activities as core aspects of their output. For example, in 2023-24, members of the Commission staff team ran a six-week programme of evidence-gathering and engagement in the Highlands and Islands.

Status at year end: Completed.

**KPI3: Publish and promote human rights legal analysis of all relevant legislation proposed by Scottish Government or members business in 2023-24 and communicate this to relevant stakeholders**

A core focus for the Commission under this Strategic Theme has been improving accountability for human rights for the people of Scotland.

In June 2023, we welcomed a milestone moment towards this objective as the Scottish Government opened a consultation on a new Human Rights Bill for Scotland.

The proposed new Bill should have ensured that public authorities take seriously people's rights to housing, health, food, social care, community, and education and provides stronger routes to hold them accountable in law when those rights aren't met.

In a public statement, we encouraged everyone to respond to the consultation fully and invited those who needed support to get in touch with us. We followed this with roundtable events to support civil society and in October 2023, published our own response to the consultation. In that, we recommended that careful consideration be given to the legal approach to achieving the new framework and urging the UK and Scottish Governments to work together more closely.

We also published three major new reports as part of an Incorporation series, which have informed the Commission's position in relation to a new Bill. With the delay on the Bill now announced by the First Minister, the Commission will continue to work for a strengthened legal framework for Human Rights in Scotland, and inform the shape of a future Bill which achieves this.

In 2023, we also published *Crossroads – what next for human rights in Scotland?* This discussion paper analysed calls for more Commissions/ers in Scotland and detailed the value of enhancing the Commission's powers and mandate. We promoted the paper to raise public and political awareness with an opinion piece in The Herald newspaper.

Throughout this year, we also published and promoted analysis and response, and gave evidence on, a range of other Scottish Government legislation and members business. This included guidance to Committee members on taking a human rights approach to the Scottish budget; giving evidence to the Equalities, Human Rights and Civil Justice Committee; statements on the development of and reconsideration of the UNCRC Bill; briefing to MSPs ahead of the International Human Rights Day debate; an interview with BBC Radio 4 Law In Action on the proposed Human Rights Bill; a submission on the Scottish Government's Misogyny Bill; published an article in the Law Society of Scotland Journal on 'Transforming Scotland's human rights

obligations’.

Finally, we have delivered a series of international treaty monitoring reports to the United Nations and Council of Europe, fulfilling one of our duties as Scotland’s National Human Rights Institution.

This included a high-impact United Kingdom Independent Mechanism (UKIM) report to the United Nations Committee on the Rights of Persons with Disabilities, which generated high profile media attention, and a supplementary civil society lived experience report; a submission to the European Committee of Social rights, on the implementation of the European Social Charter; a treaty monitoring report on the Istanbul Convention and a supplementary civil society lived experience report; delivery of a parallel report and statement to the UN Human Rights Committee on civil and political rights in Scotland.

Status at year end: Completed.

## **2. PEOPLE**

*Strategic Objective: Ensure that the Commission is fully resourced with a skilled, supported, valued and stable workforce*

### **KPI 4: Reduce staff and Commissioner turnover**

In September 2023, the Commission published a full, Independent Governance Review, along with a Key Themes summary and Vision Statement from the Commission. A taskforce group was established and began to draft and deliver an implementation plan, with progress monitored quarterly by the Audit and Risk Committee. The taskforce was led by the Executive Director and included a representative from the recognized Trade Union, PCS. Its actions included the creation of a new Code of Conduct and Staff Handbook and Policies Review.

At year end, 80 per cent of progress towards the completion of the Governance Review was complete. The highest priority workstream, developing a new Code of Conduct, was delivered in December 2023. The Code of Governance was the next priority and following approval at the ARC meeting in June, has been prepared for sign off at the September 2024 Commission meeting. People and Culture development remain a priority and work in this year has included facilitated development sessions, to support changes in structure and ensure shared understanding of roles and responsibilities. The employee policy review is progressing with external HR support and is informing the development of the Staff Handbook Work is also underway to prepare for the expected changes to our mandate and powers as a direct consequence of the UNCRC (Incorporation) (Scotland) Act 2024.

As part of the actions under this KPI, work is progressing to ensure that all staff and Members of the Commission have access to an appraisal process. In the absence of a Chair, who would ordinarily carry out appraisals with Members of the Commission, this activity is being undertaken with SPCB’s independent advisor. The staff appraisal arrangements are being reviewed as part of the broader policy review process and will be implemented in 2024-25

Status at year end: Good progress.

### **KPI 5: Operate at full capacity and implement Senior Leadership Structure**

In 2023 the Commission successfully recruited three posts, a Policy and Participation Officer, Communications and Digital Officer and a Legal Fellow. Turnover has reduced to zero, providing stability. The commitment to implement a new leadership structure across the Legal and Policy function of the Commission is progressing but has faced some delay as a result of legacy structural issues. External recruitment is planned on a temporary basis subject to funding support from SPCB, and a secondment may be considered.

Status at year end: Good progress.

### **KPI 6: Improve employee wellbeing**

As part of the Governance Review Implementation plan, a short life working group has been established, including staff representatives, to develop a Support and Supervision framework for all members of the staff team. This approach will include regular 1-2-1s with line managers, work progress and support, training development needs and wellbeing review. Guidance will be developed for managers and staff before this framework is rolled out.

The training budget has been utilised to provide training in key governance areas, which were identified as Freedom of Information, Cyber Security and Risk. Training in Easy Read has also been provided to increase understanding, improve our participation approach and facilitate delivery of more in-house publications. It is intended to increase our access to, or development of, a more effective Learning and Development platform through our Shared Services Agreement with the Scottish Public Services Ombudsman. Training and development planning will also be better informed through business planning and staff appraisal in 2024-25. The Flexi Leave and TOIL policy are under review.

Status at year end: Good progress.

## **3. PERFORMANCE**

Strategic Objective: Be a trusted, authoritative, accessible and credible public body which can demonstrate impact for rights holders and effective use of public funds.

### **KPI 7: Demonstrate clear impact on the human rights landscape in Scotland**

Strong Spotlight Projects have been established and commenced, and good progress has been achieved (see KPI 1), with schedules revised for more realistic completion timescales, including reporting and publications. Commission-wide learning from this process has informed business planning and our scheduling approach for thematic projects going forward. Pre-publication promotion, for example, of the Highlands and Islands project, has demonstrated a visible response from stakeholders and a clear impact on the human rights landscape in Scotland.

Status at year end: Complete.

### **KPI 8: Increase domestic public profile, increased political engagement and**

## **strong civil society networks**

This year the Commission has completed two major projects to enhance our approach to accessible communications, carrying out a full accessibility audit of our website and consulting on the development of our BSL Plan 2024-30. This was key work towards increasing our domestic public profile and civil society engagement.

Following recruitment of a new Communications and Digital Officer, a substantial review and development of our website and social media presence has been underway, transforming our visual identity and achieving the highest ever social media reach and engagement for the Commission. We have also successfully increased mainstream media coverage as a commentator and thought leader on human rights, including supporting civil society media activity where appropriate. For example, via interview offers, publications, press releases, pitching editorials, developing high-impact, newsworthy stories and building long-term media relationships, we have achieved widespread broadcast and print coverage on issues such as: human rights in the Highlands and Islands; human rights of people with disabilities, and of people held in places of detention; access to justice; the proposed Human Rights Bill for Scotland. The Commission has been featured across national and regional media, including BBC Scotland News, ITV, Channel 4, The Herald, The Scotsman, The Inverness Courier, Press & Journal, Holyrood magazine, the Law Society of Scotland Journal and Third Force news, all supporting our domestic profile and political engagement.

A goal to produce stakeholder newsletters has been put on hold pending capacity.

Status at year end: Good progress.

## **KPI 9: Increase trust and confidence in our duties as a public body of the Scottish Parliamentary Corporate Body**

The Commission has operated within its financial envelope and had a budget underspend in 2023-24, mainly reflecting financial caution in managing the budgeting through an initial year of transition with new leadership arrangements in place, as well as the demittal of the Chair at the end of quarter one. Also significant was the timing of planned delivery of the Spotlight Projects. This has provided essential learning for planning priority work programmes in 2024-25 and beyond.

Effective process control is in place for managing expenditure within SHRC and through alignment with Shared Services Agreement with SPSO, including monthly management reports, variance analysis, invoice calendar and monitoring process for income drawdown from SPCB.

In Quarter Four, the Commission was awarded a 'Strong' assurance rating by Internal Audit over the financial controls in place, with no recommendations noted. The same rating was received for Risk Management in Quarter Three, reflecting a high level of progress in compliance and governance, and confirmed in positive internal and external audit outcomes throughout the year.

The Executive Director now has a regular schedule of bimonthly meetings with SPCB office holder services to update and raise any emergent issues.

Status at year end: Complete

## **4 Summary of expenditure**

The Commission receives its budget on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a core cash budget of £1,341K for financial year 2023-24 supplemented by an additional £37K from contingency funding – a total of £1,378K - to ensure a stable staffing and balanced budget.

Financial year 2023-24 was the Commission's sixteenth full year of operation. The Commission's net expenditure for the year ended 31 March 2024 totaled £1,303K. Details of staff costs and other expenditures are shown in notes 3 and 5 to the financial statements respectively.

The Commission held an opening cash balance of £38K. Based on the opening balance and non-cash items charged to expenditure the Commission received a cash draw down from SPCB in 2023-24 of £1,378K.

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

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

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

### *Transition Strategy, Staffing and Reorganisation*

The 2023-24 budget supported delivery of the Transition Strategy and established a basis for longer term, evidence based financial planning, that will support future development.

Whilst the Chair demitted Office on 30 June, the transfer of the Accountable Officer role to the Executive Director and the continuity provided by the current Commission and staff team, mitigated the impact of this development.

A Shared Services Agreement with the Scottish Public Services Ombudsman commenced on 1 April 2023, with support for Finance, Payroll, HR and Cyber Security. The new arrangements have been evolving through the year but have already alleviated the issues around single point of failure and availability of specialist support in key functions.

The budget proposal for 2024-25 was approved by SPCB on 1 March 2024.

### *External policy environment*

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

- Significant engagement with the Scottish Government's ongoing commitment to bring forward a new Human Rights Bill for Scotland, made in its Programme for Government in September 2021. As at September 2024 with the Bill now delayed, the implications for the Commission work remain even more significant in terms of planning and focus on unplanned continuation work

that will support a strengthened Human Rights Legal framework in Scotland

- The UNCRC (Incorporation) (Scotland) Act 2024 was enacted on 16 July 2024, and gives the Commission a suite of new powers and duties
- The emergence of proposals for new public bodies to uphold the human rights of particular groups of people - this has an impact on both the resource available from the Treasury to support public bodies, and potential duplication of elements of the mandate
- Challenge to the legislative competence of the Scottish Parliament on human rights related legislation via the Scotland Act 1998

## **6 Payment of Trade Payables**

The Commission is committed to the Confederation of British Industry (CBI) Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, the Commission makes payment within 30 days and additionally aims to make payments within 10 days of receipt of the goods or services. Payment performance for 182 invoices against the 10-day target in 2023-24 was 78% (2022-23: 59%) and within 30 days was 93% (2022-23: 88%). The average time to pay suppliers in 2023-24 was 10 days (2022-23: 19 days).

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

## **7 Diversity and Equality**

The Scottish Human Rights Commission promotes and protects the human rights of everyone in Scotland. In relation to the work of the Commission, we are working to increase awareness, recognition and respect for human rights, and make them more relevant and easier to apply in everyday life.

In relation to the running of the organisation, the Commission takes a human rights-based approach in our organisational governance. This includes promotion and demonstration of equality of opportunity and diversity which is central to our work. A core pillar of a human rights-based approach is non-discrimination and equality.

## **8 Community, Social and Human Rights**

The Commission was established to promote and protect all human rights and has been committed to taking a human rights-based approach to all of its activities since its inception in 2008. Information about a human rights-based approach, and our work to promote it, is hosted on the Commission's website.

## 9 Environment and Sustainability

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

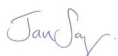
The Commission does not own land or buildings, or regulate land use, so our direct impact on the environment is mainly related to our shared building – energy use and waste – and staff travel, in particular overseas travel.

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

## 10 Anti-corruption and Anti-bribery

The Commission as a small organisation, with a small budget and a low volume and value of purchases and payments, has a relatively low level of vulnerability to fraud, corruption or bribery. The Commission however recognises that all organisations, regardless of size, are vulnerable to fraud and is committed to having a robust approach to the prevention, detection and management of fraud. The Commission has a Fraud Policy Statement and additionally has a number of policies and procedures in place that support the detection and prevention of fraud for key processes where there is a greater vulnerability of fraud, corruption or bribery occurring.

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



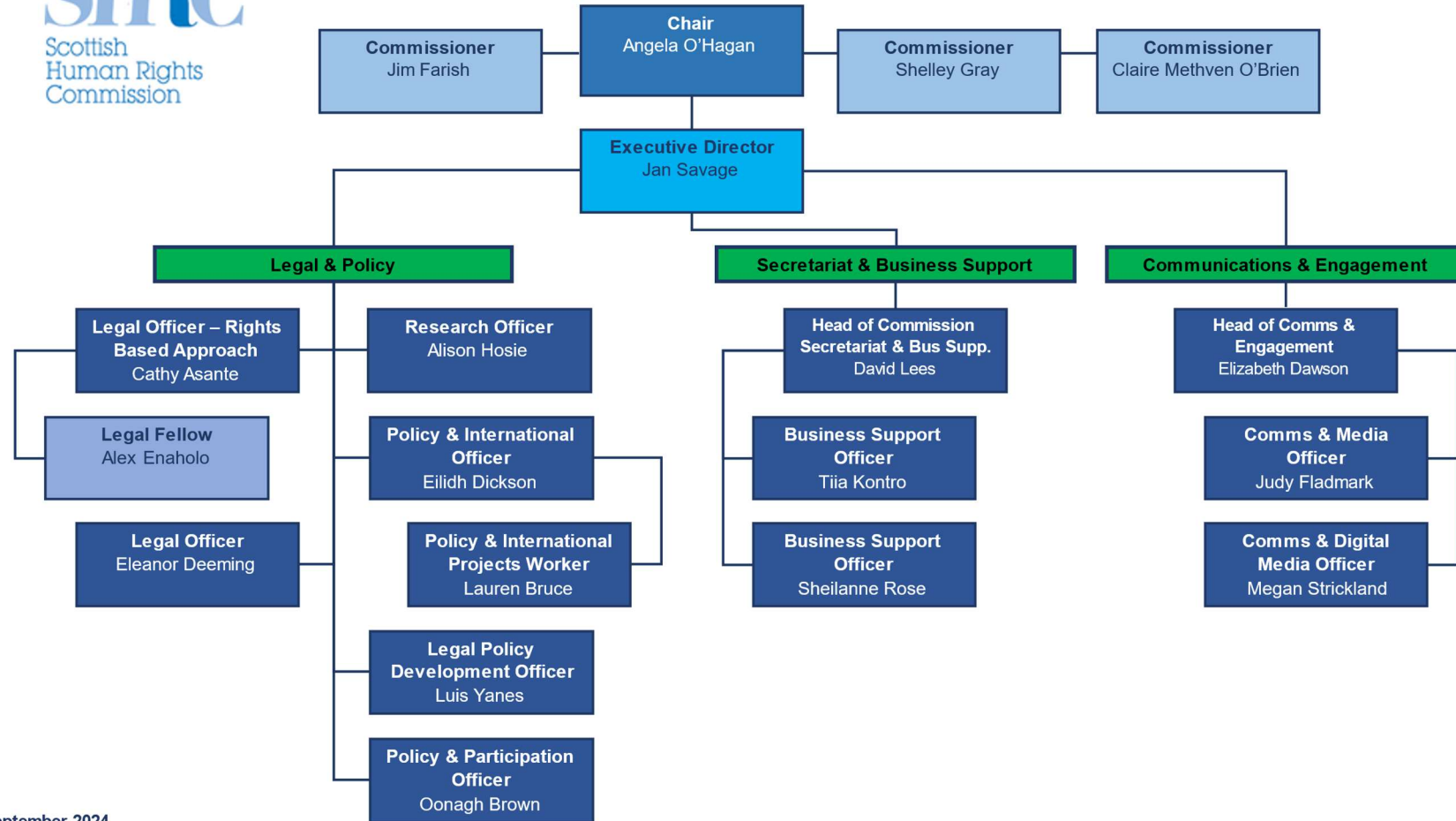
**Jan Savage**

**Executive Director, Scottish Human Rights Commission**

24 September 2024

Diagram 1: Organisational Structure Chart at 2 September 2024

OFFICIAL



Rev: September 2024



# Accountability Report

## Director's Report

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

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

Position vacant from 1 July 2023.

Angela O'Hagan appointed in May 2024, commenced on 26 August 2024

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

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

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

Jim Farish and Dr Claire Methven O'Brien are members of the Commission's Audit and Risk Committee (ARC) The ARC has 2 independent members, one of whom is the Chair. David Watt is the current Chair, with Claire Robertson an independent member up to 16 September 2024, and Siobhan White, a new independent member from, 16 September 2024.

## **Provision of Information to Employees**

The Commission embraces the principles of openness and participation in its operations and places a high level of importance on both informing and consulting staff. It does so by providing access to documents, through oral and written briefings, by staff consultations, meetings and events and through regularly engaging with the recognised trade union in good faith. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

## **Pensions**

Details of pension costs can be found in notes 1.6, 3.2 and 4 to the financial statements.

## **Register of Interests / Freedom of Information**

The Commission maintains a register of company directorships and other significant interests held by the Commission Members and the Commission staff. The interests of our Commission Members are published on our website at the following link

<http://www.scottishhumanrights.com/about/people/>

Paragraph 17 to Schedule 1 of the Scottish Commission for Human Rights Act amends the Freedom of Information (Scotland) Act 2002 (FOISA) to include the Commission as a Scottish public authority. This creates a range of duties on the Commission that include ensuring that staff are trained on FOISA, ensuring that processes are in place to deal with Freedom of Information requests and ensuring that there is a records management system and an approved publications scheme.

## **Personal Data**

There were no incidents relating to personal data in the current or prior year.

## **Audit**

The financial statements are audited by an auditor appointed by the Auditor General for Scotland in accordance with paragraph 15(1) of Schedule 1 of the Scottish Commission for Human Rights Act 2006. There has been no remuneration paid to the auditor for any non-audit work and no non-audit work has been undertaken by the auditor.

## **Statement of Accountable Officer's Responsibilities**

Under paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006, the Scottish Ministers have directed the Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the financial statements, the Accountable Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- i. Observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- ii. Make judgements and estimates on a reasonable basis;
- iii. State whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements;
- iv. Prepare the financial statements on a going concern basis; and
- v. Confirm that the annual report and financial statements as a whole is fair, balanced and understandable and take personal responsibility for the annual report and financial statements and the judgements required for determining that it is fair, balanced and understandable.

The SPCB designated the Chair as the Accountable Officer for the Scottish Human Rights Commission on 21 March 2016.

From 17<sup>th</sup> June 2023, the SPCB appointed myself, Jan Savage, the Executive Director of the Commission, as the Accountable Officer, in addition to my existing role. This was confirmed by SPCB as a permanent arrangement in September 2023 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 Commission's assets, are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual.

As Accountable Officer for the Commission, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Commission's auditor is aware of that information. So far as I am aware, there is no relevant audit information of which the auditor is unaware. Further, I confirm that the annual report and financial statements as a whole is fair, balanced and understandable.

## **Governance Statement 2023-24**

### **Executive Director**

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

The Scottish Commission for Human Rights Act 2006 provides that the Commission is an independent office in the exercise of its functions and is not subject to the direction or control of any member of the Scottish Parliament, including any member of the Scottish Government.

The Scottish Commission for Human Rights Act 2006 further provides that the Scottish Parliamentary Corporate Body (SPCB) shall pay the salaries, allowances and any expenses properly incurred by the Commission. It also provides that SPCB approval is required as to the number and terms and conditions of staff and the arrangements for pensions, allowances and gratuities and the payment of advisers. The SPCB also approves the Commission's annual budget.

### **The Office of the Scottish Human Rights Commission**

The Commission comprises the Chair of the Commission, appointed by His Majesty on the nomination of the Scottish Parliament, and up to four part-time Members appointed by the SPCB. The SPCB designates a member of the Commission or of the Commission's staff as the Accountable Officer. Ian Duddy assumed the role of Accountable Officer on taking up post as new Chair of the Commission on 20 June 2022 until 16 June 2023. From 17 June 2023, the Accountable Officer is Jan Savage, Executive Director.

The appointment of the Chair of the Commission is for a term of six years. Ian Duddy demitted office on 30<sup>th</sup> June 2023 and the role was vacant until 26 August 2024, when Professor Angela O'Hagan took up post.

The Chair and Commission Members can only be removed before the end of a term by a vote of two thirds of the total number of Members of the Scottish Parliament.

As at 31 March 2024, the staff management team comprised of the Executive Director, the Head of Commission Secretariat and Business Support, and the Head of Communications and Engagement.

### **The Governance Framework of the Commission**

The Commission continues to operate a four-year Strategic Plan developed and approved by the Commission and laid before the Scottish Parliament. Strategic Plan 2020-2024 was delivered through implementation of annual Operational Plans. The Commission's Operational Plans are supported by internal operating procedures and policies. This was the final year of the current four-year strategic plan and 2023-24 was focused on the planning, development and delivery of the new 4-year strategic plan for 2024-28.

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

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

- setting the strategic direction of the Commission;
- ensuring the delivery of Strategic Plans;
- ensuring the effective and efficient running of the Commission; and
- ensuring the Commission acts within its financial provision and has accountable governance arrangements in place;
- employment of staff and their well-being; and
- reviewing performance against Strategic and Operational Plans.

The members of the Commission operate within the Terms of Reference contained in the Commissioners' Handbook.

Following the outcome of an independent Governance Review commissioned in 2023 by the Commission, a Code of Conduct for members of the Commission was developed and adopted during 2023-24 to supplement this. In September 2024 the Commission approved and adopted the new Code of Governance to incorporate all elements of the Commission's Governance structures in one place to support the Commission in fulfilling its Governance responsibilities.

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 2023-24 were Jim Farish and Claire Methven O'Brien, who were joined by 2 independent members, David Watt as chair of the ARC, and Claire Robertson.

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 2023-24 it was agreed that ARC will meet quarterly; in June 2023, September 2023, December 2023 and March 2024.

Having had no Internal Audit activity during 2022-23, and following the appointment of Wylie Bisset as part of a joint procurement exercise with Scottish Public Services Ombudsman (SPSO) and the Children and Young Persons Commissioner for Scotland (CYPCS), an Internal Audit Plan for 2023-24 was approved at the ARC in September 2023. The plan focused on two areas in 2023-24, namely Risk Management and Financial Controls and Processes, with a rating of 'Strong' assurance noted following audits of both areas.

## **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 2023-24, particular scrutiny was given to strategic risks in respect of governance and organisational stability to allow the Commission to operate effectively; the development of a new Human Rights Bill and the requirements of the Commission to be ready to deliver a broader mandate; reducing turnover of Commission members and staff; reviewing the standard of outputs and impact of the Commission's work; and the public perceptions of human rights and the role of the Commission.

These risks were discussed regularly at management team meetings, monthly Commission meetings, and at the Audit and Risk Committee, with particular attention given to the issue of implementing the recommendations of the Independent Governance Review, addressing issues of structure, design and fitness for purpose to maximise output and impact, Commissioner and staff retention and wellbeing, capacity and priority of work aligned to strategy, and managing external stakeholder expectations with the Commission's current mandate and with potential future increased duties and powers resulting from mandate change.

## **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 critical part of the control mechanism is having a stable structure, personnel resource and governance arrangements in place to ensure the Commission can fulfil its purpose and deliver its objectives. Through 2021-22 and 2022-23, the Commission experienced considerable turnover in both Commission members and staff which led to significant challenges, not least the potential for single points of failure in delegated authority. In 2023-24, this issue was identified as a key risk and priority, and I am pleased to record that, outwith the demittal of the Chair in June 2023, the turnover rate has stabilised to zero.

The commissioning of an Independent Governance Review in March 2023, and subsequent agreement to implement all of the recommendations in July 2023, has provided a framework to continue the establishment of a strong and stable structure to take the Commission forward.

As a result of one of the recommendations from the Governance Review, which was subsequently endorsed by SPCB, the position of Chair was designated as part time. The new part time Chair, Angela O'Hagan, commenced her role on 26 August 2024.

While I am satisfied that key internal controls were in place throughout 2023-24, I am mindful of the inherent risks that arise from a temporary and significant reduction in capacity and challenges that inevitably flow from that, particularly in respect of the Commission's governance and overall management arrangements.

The Audit and Risk Committee has provided a stable and effective route for assurance. In addition, the successful move to a Shared Services Agreement with the Scottish Public Services Ombudsman as at 1<sup>st</sup> April 2023 has further mitigated any risk around single point of failure 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 Commission's Corporate Governance I am satisfied that the following arrangements were in place and were operating during 2023-24:

- 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.

- The ARC has fulfilled this function.
- Ongoing reviews of Commission policies and procedures continued, aligned to business-critical risk, with a particular focus on delivery of an Independent Governance Review

No capital projects were undertaken during 2023-24.

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 2023-24 (2022-23: Nil).

## 2024-25 Developments

Moving into delivery of our fifth Strategic Plan (2024-28) and with a new focus on taking an evidence-based approach to the lived experience of people's human rights in Scotland, the Commission will develop its strategic themes under renewed definitions of Purpose, People and Performance in 2024-25.

Priorities and themes have been selected by Members of the Commission following assessment under a transparent grid scoring system, available within our Operational Plan which has been published on our website.

The Commission's ambitious work programme for 2024-25 includes:

### *Purpose*

- Welcome new Chair into post and manage a robust induction programme;
- Advise the Scottish Parliament on whether Bills are compatible with human rights upon request and when the Commission considers it appropriate. Priority will be given to those issues which align with the Commission's 2024-28 Strategic Priorities.
- Following the announcement in September of the delay to the Human Rights Bill until after the current Scottish Parliamentary session, a priority for the Commission is to once again create a context to improve the day to day lives of rights holders in Scotland through a strengthened legal framework.
- Publish the Open Budget Survey results for Scotland and engage with the Scottish Parliament to inform a human rights-based approach to its pre-Budget scrutiny;
- As a consequence of the UNCRC (Incorporation) (Scotland) Act 2024, we will prioritise our role as a statutory consultee to respond to draft guidance resulting from this Act, and develop a new Memorandum of Understanding with the office of the Children and Young People's Commissioner Scotland to explore effective ways of working together;
- Increase capacity in team of human rights experts to monitor court judgement and civil proceedings which may have wider human rights implications;
- Explore opportunities to utilise the powers of the Commission in respect of its new strategic litigation route via the UNCRC Act and the SCHR Act 2006 to intervene in legal proceedings (s14) or scope the use of our Inquiry power (s8);
- Provide written and oral evidence to the Scottish Parliament's Finance and Public Administration Committee inquiry into Scotland's Commissioner Landscape: A Strategic Approach;
- Engage with the United Nations and Council of Europe treaty examination process and the United Nations Human Right Council;
- 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.

### *People*

- Undertake research and produce reports on issues that the Commission considers necessary or expedient, that fulfil our mandate and align to the priorities outlined in our Strategic Plan 2024-28;
- Publish research reports on: Human Rights in Places of Detention; Access to Justice; Deinstitutionalisation of people who have learning disabilities and autism; ESC rights in the Highlands and Islands. We will deliver these reports to the committees of the Scottish Parliament to inform their own roles in upholding the human rights of the people of



Scotland and explore how we may work together;

- Begin a new research project on the rights of the Gypsy/Traveller community to cultural identity, and we will scope work to explore the impact of poverty on the human rights of people in Scotland;
- Publish a new Participation Strategy which will guide how the Commission will involve people in its work over the next four years;
- 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;
- Use our social media channels to communicate with people about the work of the 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 what people's awareness and understanding of the Commission is in 2024.

### *Performance*

- Monitor and report on law and practice that impacts upon the protection of human rights in Scotland. This will include the production of the Commission's first annual 'State of the Nation' report to the Scottish Parliament in December 2024;
- Develop a methodology for the Commission to adopt over the four-year period of its Strategic Plan 2024-28 to monitor the status of human rights enjoyment in Scotland. We will place a focus on spending time in communities to understand how human rights are being experienced in people's lives, and we will report on this;
- Commence work in a new region of Scotland exploring the status of economic, social and cultural rights;
- 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;
- We will promote compliance with international reporting obligations by Scottish Government departments;
- 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. Our focus will be on issues that affect the promotion and protection of the rights of people with disabilities in Scotland;
- Continue our active membership of the National Preventive Mechanism (NPM), including via the Scotland Subgroup. The NPM is an independent monitoring system with a goal to prevent ill-treatment and torture by monitoring places of detention;
- We will deliver our Annual Report for 2023-24 to the Equalities, Human Rights and Civil Justice Committee to inform Parliament's scrutiny of the impact of the Commission's work programme against its mandate;
- We will implement a new Theory of Change for the Commission to demonstrate its impact over the course of the 2024-28 Strategic Plan period and implement new software to support staff to capture evidence of impact;

### *Strengthening our organisation*

- Conclude work to deliver the recommendations of the 2023 Independent Governance Review
- Continue to ensure employee voices are respected through fulfilment of our relationship with the Commission's recognised Trade Union partner, PCS.
- In collaboration with the staff team, develop and deliver a People and Culture strategy. Aligned to the objectives of the Strategic Plan 2024-28, we will implement a review of role profiles, competencies and contracts to align and provide consistency and clarity across the Commission.
- Deliver a global work plan across the Commission, which aligns and maximises the limited staff resources, with defined project leadership.
- Continue to co-operate with the UN and any other organisations in the United Nations system, the regional institutions and the NHRIs of other countries which align with the objectives and organisational status of the Commission and its priorities.
- Prioritise attendance and participation at ENNHRI General Assembly and GANHRI General Assembly meetings to ensure that the Commission continues to fulfil its obligations as an accredited NHRI within the UN human rights system.
- Promote efficient use of public funds through our Shared Services Agreement with the Scottish Public Services Ombudsman, providing the Commission with high quality financial transaction support, payroll, HR, and core training and development.
- We will implement a new Data Governance plan for the Commission and complete the transfer of our files to a new cloud based ERDM system, with training for all staff and members of the Commission;
- To comply with our obligations as a National Human Rights Institution and as a Scottish Parliamentary Supported Public Body, the Commission will: Produce and publish our Annual Accounts including the financial statements for the year ending 31 March 2024, following an external audit by our external audit partner Audit Scotland.

In line with s15 of the SCHR Act 2006, we will publish our Annual Report of the performance and impact of the Commission's activities in 2023-24 to deliver its general duty and lay this before the Scottish Parliament.

## Remuneration and Staff Report

On 31 March 2023 there was a Chair and three Members of the Commission, with the Chair having been appointed on 20 June 2022.

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 and Chair's pension entitlement are set out below. The Chair was a full-time appointment until Ian Duddy demitted office on 30 June 2023. Following implementation of the recommendations of the Independent Governance Review in 2023-24, endorsed by SPCB, the Chair position is now designated as a part-time role. The Chair will now be paid a daily fee rate of £351.00 and expenses to work 120 days per year, which equates to £42,120 per annum, plus expenses. The other three Members are paid a daily fee rate of £295.89 and expenses to work 48 days per year which equates to pay of £13,450 per annum, plus expenses per part-time Member.
- The number of days worked by part-time Members can be varied, in exceptional circumstances, through agreement with SPCB and the part-time Member, as was the case in 2022-23.
- The three current part-time Members of the Commission were appointed by the SPCB, replacing those who demitted office between June and October 2022.

	From	To	No of days per month
Jim Farish	01.04.2023	31.03.2024	4
Shelley Gray	01.04.2023	31.03.2024	4
Claire Methven O'Brien	01.04.2023	31/03/2024	4

- The part-time Members' posts are non-pensionable. The Chair post was employed on a full-time basis and this post was pensionable. Following demittal from office of the Chair on 30 June the post was vacant for the remainder of 2023-24. Going forward, the Chair post will be part-time, and non-pensionable.
- Staff (including management) terms and conditions, including remuneration, are set by the Commission, subject to approval by the SPCB.

## Senior remuneration (audited)

	Remuneration 2023-24	Pension benefits accrued 2023-24	Total Remuneration 2023-24	Remuneration 2022-23	Pension benefits accrued 2022-23	Total Remuneration 2022-23
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Chair Remuneration:</b>						
Ian Duddy <sup>1</sup>	20-25	7	25-30	60-65	19	80-85
<b>Members' Remuneration:</b>						
Jane-Claire Judson <sup>2</sup>	-	-	-	0-5	-	0-5
Dr Anna Black <sup>3</sup>	-	-	-	20-25	-	20-25
Dr Jacqueline Kinghan <sup>4</sup>	-	-	-	0-5	-	0-5
Jim Farish <sup>5</sup>	10-15	-	10-15	5-10	-	5-10
Shelley Gray <sup>6</sup>	10-15	-	10-15	5-10	-	5-10
Claire Methven O'Brien <sup>7</sup>	10-15	-	10-15	5-10	-	5-10
<b>Management Staff Remuneration:</b>						
Kavita Chetty <sup>8</sup>	-	-	-	15-20	6	20-25
Barbara Bolton <sup>9</sup>	-	-	-	35-40	-	35-40
Emma Hutton <sup>10</sup>	-	-	-	5-10	3	10-15
Andrew Munro <sup>11</sup>	-	-	-	75-80	-	75-80
Elizabeth Dawson <sup>12</sup>	55-60	23	75-80	40-45	10	50-55
Jan Savage <sup>13</sup>	75-80	32	105-110	15-20	7	20-25
David Lees <sup>14</sup>	60-65	26	85-90	10-15	6	15-20

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum 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.

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

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

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

## Fair Pay Disclosure (audited)

The highest paid member of the senior management team was the Executive Director following the decision to transition to a part time Chair for the Commission. The remuneration of the Executive Director<sup>1</sup> was 1.55 times the £50,079 median remuneration paid to Commission staff in 2023-24 (2022-23: 1.79 times £43,371). The Commission's remuneration ranged from £14.2k - £77k (2022-23: £13.5k - £77k). Significant variances between years reflect the increased staffing levels and range of grades and work patterns, and implementation of the Pay Reform agreed in March 23.

	2023-24	2022-23	% Change
Range of staff remuneration	15-20 – 75-80	10-15 - 75-80	(Range = 65)
Highest earning director's total remuneration (£000s)	75-80	75-80	0%
Median Pay	50,079	43,371	15.5%
Median Ratio	1.55	1.79	-13.5%
25th Percentile Pay	34,663	23,157	50%
25th Percentile Ratio	2.24	3.35	-33%
75th Percentile Pay	62,267	57,310	9%
75th Percentile Ratio	1.24	1.35	-8%
Average Annualised salary cost (excl highest paid director)	47,391	41,942	13%

<sup>1</sup> 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.

## Pension Benefits (audited)

Pension contributions of £6,877 (2022-23: £19,096) were made on behalf of the Chair to a defined contribution scheme and no further liability therefore exists on the Organisation with regard to these contributions.

	Total accrued pension at pension age as at 31 Mar 2024	Real increase in pension at pension age	CETV at 31 Mar 2024	CETV at 31 Mar 2023	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Management Team:					
Elizabeth Dawson	0-5	0-2.5	40	19	16
David Lees	0-5	0-2.5	27	5	19
Jan Savage	0-5	0-2.5	29	5	19

## Staff numbers and costs (audited)

During 2023-24, the Commission had four Members over the course of the year, including the Chair, totaling 0.8 FTE throughout the year, and a total headcount of 15 Commission Team staff across the year, 10 full time and 4 part time, 1 twelve-month temporary contract (full time) an average over the year of 13.5 (12.8 FTE) staff.

	2023-24 Male (Head- count)	2023-24 Female (Head- count)	2023-24 Total (Head- count)	2022-23 Male (Head- count)	2022-23 Female (Head- count)	2022-23 Total (Head- count)
Members of the Commission	2	2	4	2	5	7
Employees	2	13	15	4	17	21
<b>Total</b>	<b>4</b>	<b>15</b>	<b>19</b>	<b>6</b>	<b>22</b>	<b>28</b>

	2023-24 Permanent staff  FTE	2023-24 Temporary / fixed term contract staff  FTE	2023-24 Total  FTE	2022-23 Total  FTE
Commission Members	0.8		0.8	1.4
Staff	11.8	1.0	12.8	12.2
<b>Total</b>	<b>12.6</b>	<b>1.0</b>	<b>13.6</b>	<b>13.6</b>

	2023-24 Employed staff  £'000	2023-24 Temporary / fixed term contract staff  £'000	2023-24 Total  £'000	2022-23 Total  £'000
<b>Commission Members</b>				
Salaries / wages	65	-	65	115
Social security costs	5	-	5	12
Pension costs	7	-	7	19
<b>Total Commission Members</b>	<b>77</b>	<b>-</b>	<b>77</b>	<b>146</b>
<b>Staff</b>				
Salaries / wages	679	17	696	638
Social security costs	73	2	75	65
Pension costs	165	5	170	139
<b>Total Staff</b>	<b>917</b>	<b>24</b>	<b>941</b>	<b>842</b>
<b>Total</b>	<b>994</b>	<b>24</b>	<b>1,018</b>	<b>988</b>

Further information on staff costs can be found at Note 3 on page 51.

**Employee Information (not audited)**

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2023-24 (2022-23: Nil).

The average number of days lost due to sickness in the year was 62.5 days, or 1.7%. There were no long-term sickness absences.

**Staff turnover (not audited)**

There were no members of the Commission staff who left their employment in 2023-24 (2022-23: 8 leavers), meaning that staff turnover for 2023-24 was 0% (2022-23: 50%).

**Staff policies for persons with disabilities (not audited)**

The Commission is committed to applying a human rights-based approach to work, of which a core pillar is non-discrimination and equality. This commitment extends to providing equality of opportunity to all as part of standard recruitment practices.

Applications from those with disabilities who meet essential selection criteria are encouraged.

Active HR support and guidance is provided to managers to ensure that all staff are well supported. Reasonable adjustments in response to staff requirements are made and monitored in each individual circumstance in line with relevant HR policies and best practice.

**Other Employee Matters (not audited)**

The Commission signed a recognition agreement with The Public and Commercial Services (PCS) union in November 2017. PCS is currently the sole union to hold a recognition agreement with the Commission. The agreement sets out the arrangements for working constructively together with the aim of achieving positive industrial relations. The Commission has an Equality Policy and a range of other policies within the Employee Handbook that support a positive working environment and good industrial relations. Staff are consulted on and invited to participate in decisions that affect them, in line with a human rights-based approach to work. The Commission is committed to ensuring the health, safety and wellbeing of all staff and has a Health and Safety policy and an Employee Assistance Programme in place.



## Trade Union Facility Time (not audited)

<b>Number of employees who were relevant union officials during the year 1 April 2023 to 31 March 2024</b>	<b>Full-time equivalent employee number</b>
1	0.9 FTE
<b>Percentage of time spent on facility time</b>	<b>Number of representatives</b>
<i>Percentage of time</i>	
0%	
1 – 50%	1
51 – 99%	
100%	
<b>Percentage of pay bill spent on facility time</b>	
Total cost of facility time	£7,987 (2022-23 it is £6,311)
Total pay bill	£1,018k
Percentage of the total pay bill spent on facility time	0.78%
<b>Paid trade union activities</b>	
Time spent on paid trade union activities as a percentage of total paid facility time hours	20%

## Expenditure on Consultancy (not audited)

In 2023-24 the Commission's expenditure on consultancy was £31k (2022-23: £20k).

## Parliamentary Accountability Report

### ***Gifts and Charitable Donations***

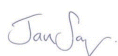
The Commission made no gifts or charitable donations in the financial year.

### ***Losses and Special Payments***

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

### ***Remote Contingent Liabilities***

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



**Jan Savage**

**Executive Director, Scottish Human Rights Commission**

24 September 2024

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

## Reporting on the audit of the financial statements

### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Human Rights Commission for the year ended 31 March 2024 under the Scottish Commission for Human Rights Act 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 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 2024 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 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

### Basis for opinion

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

### Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

### **Risks of material misstatement**

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

### **Responsibilities of the Accountable Officer for the financial statements**

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

Procedures include:

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

- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

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

### **Opinion on regularity**

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

### **Responsibilities for regularity**

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

## Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

### Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

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

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

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

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

## Matters on which I required to report by exception

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

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

I have nothing to report in respect of these matters.

## Conclusions on wider scope responsibilities

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

## Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

*Liz Maconachie*

Liz Maconachie, CPFA  
Senior Audit Manager  
Audit Scotland  
4<sup>th</sup> Floor, South Suite  
Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
24 September 2024

**Statement of Comprehensive Net Expenditure for the year ended 31 March 2024**

<b>Expenditure</b>	<b><u>Notes</u></b>	<b><u>2023-24</u></b> <b>£'000</b>	<b><u>2022-23</u></b> <b>£'000</b>
Staff costs	3	1,018	988
Depreciation	6,7	4	6
Other Expenditures	5	281	274
<b>Total expenditure for the year</b>		<u>1,303</u>	<u>1,268</u>
<b>Income</b>		<u>-</u>	<u>-</u>
<b>Net expenditure</b>		<u>1,303</u>	<u>1,268</u>

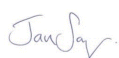
All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure.

The accompanying notes on pages 49 to 56 form an integral part of these financial statements.

## Statement of Financial Position as at 31 March 2024

	<u>Notes</u>	<u>2023-24</u> £'000	<u>2022-23</u> £'000
<b>Non-current assets</b>			
Property, plant and equipment	6	2	6
Intangible assets	7	0	0
<b>Total non-current assets</b>		<u>2</u>	<u>6</u>
<b>Current assets</b>			
Trade and other receivables	8	28	12
Cash and cash equivalents	9	104	38
Total current assets		<u>132</u>	<u>50</u>
Total assets		<u>134</u>	<u>56</u>
<b>Current liabilities</b>			
(Trade and other current payables)	10	(111)	(108)
<b>Total assets less current liabilities</b>		<u>23</u>	<u>(52)</u>
<b>Net Assets</b>		<u>23</u>	<u>(52)</u>
<b>Taxpayers' equity</b>			
General Reserve		23	(52)
		<u>23</u>	<u>(52)</u>

The Accountable Officer authorised these financial statements for issue on 24 September 2024



**Jan Savage, Executive Director**  
**Scottish Human Rights Commission**  
 24 September 2024



## Statement of Cash Flows for the year ended 31 March 2024

	Notes	<u>2023-24</u>	<u>2022-23</u>	
		£'000	£'000	
<b><u>Cash flows from operating activities</u></b>				
Net Operating Cost		(1,303)	(1,268)	
Adjustment for non-cash transactions				
Depreciation	6,7	4	6	
Movements in Working Capital				
(Increase)/Decrease in Trade and other receivables	8	(16)	1	
Increase in Trade and other current payables	10	3	26	
<b>Net cash outflow from operating activities</b>		<u>(1,312)</u>	<u>(1,235)</u>	
<b><u>Cashflows from investing activities</u></b>				
Purchase of property, plant and equipment	6	(-)	(-)	
<b>Net cash outflow from investing activities</b>		<u>(-)</u>	<u>(-)</u>	
<b><u>Cashflows from financing activities</u></b>				
Financing from the Scottish Parliamentary Corporate Body (SPCB)		1,378	1,188	
<b>Increase / (decrease) in Cash</b>		<u>66</u>	<u>(47)</u>	
<b><u>Net Decrease in Cash and cash equivalents</u></b>				
		At 1 April 2023	Cash Flow	At 31 March 2024
		£'000	£'000	£'000
Cash and cash equivalents	9	38	66	104

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	<b>General Reserve £'000</b>	<b>Total Reserves £'000</b>
<b>Balance at 1 April 2022</b>	28	28
<b>Changes in taxpayers' equity for 2022-23</b>		
Net expenditure for the year	(1,268)	(1,268)
<b>Total recognised income and expense for 2022- 23</b>	<u>(1,268)</u>	<u>(1,268)</u>
Funding from Scottish Parliamentary Corporate Body	1,188	1,188
<b>Balance at 31 March 2023</b>	<u>(52)</u>	<u>(52)</u>
<b>Changes in taxpayers' equity for 2023-24</b>		
Net expenditure for the year	(1,303)	(1,303)
<b>Total recognised income and expense for 2023- 24</b>	<u>(1,303)</u>	<u>(1,303)</u>
Funding from Scottish Parliamentary Corporate Body	1,378	1,378
<b>Balance at 31 March 2024</b>	<u>23</u>	<u>23</u>

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

#### **1.2 Accounting convention**

The financial statements have been prepared on a going concern basis under the historical cost convention modified in a form determined by Scottish Ministers.

#### **1.3 Non-current assets**

##### **1.3.1 Capitalisation**

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

##### **1.3.2 Valuation**

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

##### **1.3.3 Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset. These are as follows:

- Office equipment - 5 years
- IT equipment - 3 years

#### **1.4 Intangible assets**

Software and 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.

#### **1.5 Funding**

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

#### **1.6 Pension costs**

##### **1.6.1 The Commission Members**

Pension contributions of £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.

## **1.6.2 Employees**

Employees are members of the Civil Service Pension Scheme. The scheme is a multi-employer, defined benefit scheme where the share of the assets and liabilities applicable to each employer is not identified. The Commission therefore accounts for pension costs on a defined contribution basis as permitted by IAS19 and no liability is shown in the Statement of Financial Position. Pension contributions of £170k were recognised as expenditure in 2023-24 (2022-23 - £139k). The pension scheme is an unfunded scheme and not an invested fund. It is subject to quadrennial valuations by the scheme actuary (the Government Actuary's Department). If that valuation identifies a notional deficit or surplus, employer contributions are increased or decreased accordingly. There is no available information about any notional deficit or surplus or the basis used to determine such. There are no significant implications for the Commission.

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/>

## **1.7 Value Added Tax**

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

## **1.8 Financial instruments**

As the cash requirements of the Commission are met by the SPCB through the spending review process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commission’ expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

## **1.9 Critical judgements in applying accounting policies.**

In applying the accounting policies set out in these notes, the Commission has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the financial statements is that the organisation will continue as a going concern and will be appropriately funded by the SPCB. A further critical judgement has been made in respect of the application of

IFRS16, Leases. We have determined that this has had no material impact on these disclosures or financial statements as the Commission does not hold any leases. No significant estimates have been used in the preparation of these financial statements.

### 1.10 Standards, amendments and interpretations effective in the current year

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

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

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

## 2. Performance against budget

The Commission is funded through the SPCB. For financial year 2023-24, the Commission was allocated a budget of £1,378k (2022-23; £1,279k) to support the delivery of the 2023-24 Transition Strategy. This included an allocation of approved Contingency Funding of £37k (2022-23: £180K) for the recruitment of a new 12 month fixed term Legal Fellow position to the Scottish Human Rights Fellowship scheme.

	<u>2023-24</u> Budget £'000	<u>2023-24</u> Expenditure £'000
Comprehensive Net Expenditure	1,378	1,303
Capital Expenditure	-	-
Total Expenditure	<u>1,378</u>	<u>1,303</u>
Accruals adjustments:		
Non-cash items		(4)
Working capital (including cash)		79
Cash Funding from SPCB		<u>1,378</u>

## 3. Staff costs

### 3.1 Average staff employed (Full Time Equivalent)

	<u>2023-24</u> FTE	<u>2022-23</u> FTE
Chair and members	0.8	1.4
Staff	12.8	12.2
	<u>13.6</u>	<u>13.6</u>

### 3.2 Commission members and staff costs

Staff costs	<u>2023-24</u> £'000	<u>2022-23</u> £'000
Salaries / wages	696	638
Social security costs	75	65

Pension costs	170	139
	<u>941</u>	<u>842</u>
<b>Commission members</b>		
Salaries / wages	65	115
Social security costs	5	12
Pension costs	7	19
	<u>77</u>	<u>146</u>
	<u>1,018</u>	<u>988</u>

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

#### 4. **Staff pension costs**

For 2023-24 the employer's contributions of £169,694 (2022-23: £138,896) were payable to the PCSPS at one of four rates in the range 26.6 to 30.3 per cent (2022-23: 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 2024 (2022-23: £17,093).

## 5. Other expenditures

	<u>2023-24</u>	<u>2022-23</u>
	£'000	£'000
Operational costs	63	96
External Engagement Costs (Non-Consultancy)	88	13
IT costs	24	23
Website	12	8
Training, conferences and subscriptions	15	26
Auditor's remuneration	25	18
Printing, stationery & library costs	4	8
General office costs	20	10
Travel, subsistence and hospitality	19	17
Legal and consultancy fees	8	20
Recruitment Costs	3	35
	<u>281</u>	<u>274</u>

The above total includes £20,070 for external auditor's remuneration for 2023-24 (2022-23: £18,930). There were no non-audit fees for 2023-24 (2022-23: none).

## 6 Property, plant and equipment

	Office Equipment	IT Hardware	Total
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<b><u>Cost</u></b>			
At 1 April 2022	9	24	33
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>9</u>	<u>24</u>	<u>33</u>
At 1 April 2023	9	24	33
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>9</u>	<u>24</u>	<u>33</u>
<b><u>Accumulated depreciation</u></b>			
At 1 April 2022	4	17	21
Charge for Year	2	4	6
Disposals	-	-	-
At 31 March 2023	<u>6</u>	<u>21</u>	<u>27</u>
At 1 April 2023	6	21	27
Charge for Year	2	2	4
Disposals	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

At 31 March 2024	<u>8</u>	<u>23</u>	<u>31</u>
<b><u>Net Book Value at</u></b>			
At 31 March 2024	<u>1</u>	<u>1</u>	<u>2</u>
At 31 March 2023	<u>3</u>	<u>3</u>	<u>6</u>



## 7. Intangible assets

	IT Software & Licences £'000	Total £'000
<b><u>Cost</u></b>		
At 1 April 2022	2	2
Additions	-	-
Disposals	-	-
At 31 March 2023	2	2
At 1 April 2023	2	2
Additions	-	-
Disposals	-	-
At 31 March 2024	2	2
<b><u>Accumulated amortisation</u></b>		
At 1 April 2022	2	2
Charge for Year	-	-
Disposals	-	-
At 31 March 2023	2	2
At 1 April 2023	2	2
Charge for Year	-	-
Disposals	-	-
At 31 March 2024	2	2
<b><u>Net Book Value at</u></b>		
At 31 March 2024	-	-
At 31 March 2023	-	-

## 8. Trade and other receivables

	<b><u>2023-24</u></b> £'000	<b><u>2022-23</u></b> £'000
Trade receivables	-	-
Prepayments and accrued income	28	12
	28	12

**9. Cash and cash equivalents**

	<u>2023-24</u>	<u>2022-23</u>
	<b>£'000</b>	<b>£'000</b>
Balance at 1 April 2023 (2022)	38	85
Net change in cash and cash equivalents	66	(47)
Balance at 31 March 2023 (2022)	<u>104</u>	<u>38</u>
The following balances at 31 March 2024 were held at:		
Commercial Banks	<u>104</u>	<u>38</u>

**10. Trade and other current payables**

	<u>2023-24</u>	<u>2022-23</u>
	<b>£'000</b>	<b>£'000</b>
Trade payables	15	11
Accruals - HMRC	22	21
Accruals – non government bodies	74	76
	<u>111</u>	<u>108</u>

**11. Capital commitments**

As at 31 March 2024 there were no capital commitments for 2023-24. (2022-23: £nil).

**12. Contingent liabilities**

There were no contingent liabilities as at 31 March 2024 (2022-23: none).

**13. Related party transactions**

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

During the year the Commission had transactions with the Scottish Government for IT systems, support and hardware totaling £24k (2022-23: £23k). At 31 March there was no outstanding balance with the Scottish Government (2022-23: £0k)

The Commission receives office accommodation and some corporate services under a shared services agreement from the Scottish Public Services Ombudsman (SPSO). The Commission had transactions totaling £30K with SPSO in 2023-24 to support the agreement.

Neither the Chair, Commission members or staff has undertaken material transactions with the Commission during the year.

A Register of Interests is available to view on request.

**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 (FRoM) 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