



## PERFORMANCE REPORT

### OVERVIEW

#### Statement on Performance

As Chief Executive and Accountable Officer for the Commission I am required to provide a statement on performance, setting out my own perspective on the Commission's performance in 2018-19. The Performance Analysis within this Performance Report provides the basis for my perspective.

We achieved 4 of our 5 key targets for the year, as set out on page 4, going over target on sentence-only reviews by an average of 0.5 months. This had a knock on effect on overall review times which increased from an average of 6.2 months in 2017-18 to 6.6 months in 2018-19. This still represents an excellent level of case related performance, particularly given the pressures on legal officer resources during the year, with two legal officers retiring and another legal officer on secondment. The Board also operated with one fewer Member for the year.

My overall performance assessment also takes into account analysis of the Commission's key performance indicators, as set out on page 5. Despite the pressures on case review resources we managed to conclude a consistently high number of cases and had our highest number of referrals since 2012-13, whereby a total of 7 cases were referred to the High Court upon conclusion of full review. A total of 6 referred cases were decided during the year with 4 cases being granted. Our overall referral success rate was maintained at 65%. These indicators continue to provide me with assurance that the Commission is delivering a high level of service to applicants.

The Commission also continues to demonstrate strong financial management and control, operating efficiently and effectively within the constraints of the financial resources allocated to it. I am extremely grateful to the Scottish Government who provided additional funding to the Commission during the year to assist with the continued high level of legal costs arising from ongoing legal actions and the additional costs associated with the current review of the "Lockerbie bomber's" case.

In conclusion, the Commission has performed extremely well over the course of 2018-19 and I am pleased that a number of further improvements to the ways in which we deliver key services have been identified and will be taken forward in the year ahead to benefit stakeholders.

#### Background

Following the recommendation of the Committee on Appeals Criteria and Alleged Miscarriages of Justice in 1996, the then Secretary of State agreed to create a non-departmental public body to review alleged miscarriages of justice in Scotland. The Scottish Criminal Cases Review Commission was created by Section 194A of the Criminal Procedure (Scotland) Act 1995, as inserted by section 25 of the Crime and Punishment (Scotland) Act 1997. The Commission was established on 1 April 1999.

#### Principal Activities

The Commission has statutory power to refer solemn and summary cases to the High Court for determination. Its powers of referral arise:

- in relation to conviction, sentence or both;
- even where an appeal has not previously been heard;
- whether or not there has been a petition for the exercise of the Royal Prerogative of mercy;
- where a person charged with the commission of an offence has been found to be insane;
- where a court has found that an accused person who is insane has committed the act or omission as charged;
- where the person or persons convicted are dead.



If the Commission believes, after proper investigation, (i) that a miscarriage of justice may have occurred, and (ii) that it is in the interests of justice that a reference should be made, it may refer the case to the High Court. In all cases the Commission requires to provide a statement containing its reasons for making a referral, or for deciding not to refer a case.

The Commission may consider applications by a convicted person personally or by others on his or her behalf. The Commission may refer a case to the High Court even where no application for a reference has been made.

In carrying out its statutory function, the Commission is committed to ensuring that all cases are dealt with efficiently and expeditiously while also ensuring proper and thorough investigation.

The Commission is financed 100% by Grant-in-Aid from the Scottish Government. The Scottish Ministers are answerable to the Scottish Parliament for the activities of the Commission and are responsible for making financial provision to meet the Commission's operational requirements.

### Principal Risks

The Commission has in place an established system of risk management, made up of the Risk Management Policy and Procedures document and the corresponding Corporate Risk Register. Risks associated with the achievement of corporate objectives continue to be identified, prioritised and considered on an ongoing basis to take account of external factors and changes in the control environment. As at 31 March 2019 the Commission's Corporate Risk Register identified the following key risk areas:

- Loss or significant reduction in funding
- Fraud and/or loss of financial control
- Quality of decision making
- Loss of key personnel and skills shortage
- Change in law affecting the Commission
- Receipt of one or more cases which are exceptional in their nature
- Inaccurate or ineffective communication
- Increase in number of court actions raised against the Commission and/or unsuccessfully defended actions.
- Breach of physical, data or IT security
- Physical attack or threat to staff

The Commission measures performance against its key targets and key performance indicators as set out in full on pages 4 and 5 below. The risks associated with these targets and key indicators specifically focus on the volume of cases received, the quality of decision making and the level of court actions raised against the Commission. In addition, the Commission sets out to identify within its business plan each year the risks associated to the non-achievement of business plan objectives.

### Future Developments

The Commission's 2019-20 Business Plan specifically identifies the agreed targets and aims for 2019-20. Having reviewed its performance in 2018-19, the Commission's key targets for the year ahead are:

- to allocate cases received within an average of 1 week from the date of receipt;
- to complete the stage 1 pre-acceptance procedure within an average of 2 months from the date of stage 1 allocation;
- to conclude sentence-only reviews within an average of 4 months of the date of stage 2 allocation;
- to conclude cases involving a review of conviction within an average of 8 months of the date of stage 2 allocation; and
- to complete the review of 98% of the cases received before 31 March 2019, so that by the beginning of the 2020-21 reporting year no more than 3 of the Commission's cases are more than 12 months old.



These targets acknowledge both the continuing high volume of cases received and the Commission's commitment to operate a review process that is as efficient as possible. To meet these objectives the Commission will continue to implement appropriate strategies and policies governing the case review process. Specific details of these can be found in the Commission's 2019-20 Business Plan.

## 2018-19 ANNUAL ACCOUNTS

### PERFORMANCE REPORT PERFORMANCE ANALYSIS

#### Corporate Planning

The Commission has in place a Corporate Plan covering the period 1 April 2016 to 31 March 2019. The Corporate Plan sets out the Commission's strategic aims and priorities for the 3-year period and how it intends to deliver these. It also identifies how the Commission will align itself to the Scottish Government's National Performance Framework and contains a 3-year financial forecast.

In support of the Corporate Plan the Commission produces an annual Business Plan. The Business Plan details the operational objectives for the year ahead as well as providing a full performance assessment for the preceding year. The Business Plan also sets out the Commission's agreed budgetary provision for the year ahead.

Both the Corporate Plan and Business Plan are available on the Commission's website, [www.sccrc.org.uk](http://www.sccrc.org.uk) or from the Commission.

#### Performance Against Key Targets

To 31 March 2019, the Commission's strategic aims, as set by the Scottish Ministers, were:

- to investigate all cases efficiently, without undue delay and to a consistently high standard;
- to work with others to deliver a quality service;
- to promote public understanding of the Commission's role; and
- to strengthen public confidence in the ability of the Scottish criminal justice system to address miscarriages of justice.

The Commission sets specific objectives and targets to meet its broad aims as well as demonstrating its commitment to the National Performance Framework. The Corporate Plan and corresponding Business Plan identify these objectives and targets for 2018-19.

Performance against the Commission's key targets for 2018-19 is set out below:

Target	Outcome	Performance
(i) to allocate cases received within an average of 1 week from the date of receipt.	Achieved	1 day average
(ii) to complete the stage 1 pre-acceptance procedure within an average of 2 months from the date of stage 1 allocation.	Achieved	1.7 month average
(iii) to conclude sentence-only reviews within an average of 4 months of the date of stage 2 allocation.	Not Achieved	4.5 month average
(iv) to conclude cases involving a review of conviction within an average of 8 months of the date of stage 2 allocation.	Achieved	7.4 month average
(v) to complete the review of 98% of the cases received before 31 March 2018, so that by the beginning of the 2019-20 reporting year no more than 3 of the Commission's cases are more than 12 months old.	Achieved	1 case over 12 months old



Full details of performance against these targets and objectives are available on the Commission’s website, [www.sccrc.org.uk](http://www.sccrc.org.uk).

### Performance Indicators

The Commission has set itself a number of key performance indicators, as identified within the 2016-19 Corporate Plan, and reports on these within each Annual Report. The table below sets out performance against these indicators over the past 5 reporting years:

	2014-15	2015-16	2016-17	2017-18	2018-19
Number of cases received	174	148	150	160	138
Number of concluded cases	172	159	128	181	145
Average time taken from date of acceptance to date of conclusion	7.5 months	6.3 months	6.6 months	6.2 months	6.6 months
Number of cases where initial decision not to refer is changed to a decision to refer following submission of further representations	0	0	0	0	1
Referrals per year	3	2	3	3	7
Outcome of referrals decided in year	3 granted 3 refused	3 granted 1 refused	1 granted 0 refused	2 granted 2 refused	4 granted 2 refused
Cases abandoned following referral	0	0	0	0	0
*Cumulative % referral success rate					65%
**Number of formal complaints received	4	2	0	1	0
Number of cases subject to judicial review	0	1	1	3	1

\*Cumulative success rate based on total number of decided referrals. Does not take into account cases which have been referred and subsequently abandoned.

\*\*One potential complaint was received in 2018-19. However, upon review it was identified that the complaint did not fall within the remit of the Complaints Procedure and was not therefore registered.

Performance relating to disclosure requests is also set out within the full 2018-19 Annual Report which is produced and published separately from this document.

### Financial Results

In accordance with paragraph 9(1)(b) of Schedule 9A to the Act, the Commission’s statement of accounts covers the period 1 April 2018 to 31 March 2019. The Commission’s statement of accounts is prepared in accordance with the Accounts Direction issued to the Commission by the Scottish Ministers.

The accounts for the year ended 31 March 2019 are set out in pages 23 to 26. The Notes to the Accounts on pages 27 to 32 form part of the Accounts.

The Commission’s budget for 2018-19 was set at £1,038,995, an increase of £20,000 on 2017-18. During the course of the year the Commission continued to experience a high level of legal costs as a result of a number of ongoing court actions. This resulted in total expenditure of £82,632 compared to a budget of £10,000. Scottish Government agreed to provide additional funding totalling £100,000 in order to assist in meeting these additional legal costs, increased investigations costs and the costs associated with the ongoing review of the “Lockerbie bomber’s” case. As at year-end, a total of £27,995 of the additional funding received had not been incurred which resulted in this small underspend. This sum will however be carried forward into 2019-20 to meet expected costs.

Comprehensive net expenditure for the year was £1,111,000 including depreciation and notional costs.

## 2018-19 ANNUAL ACCOUNTS

2018-19 Budget:	£1,038,995
Additional Funding:	£100,000

	Quarter 1	Quarter 2	Quarter 3	Quarter 4		
				January 2019	February 2019	March 2019
2018-19 Draw Downs	£272,000	£252,000	£302,500	£96,500	£125,135	£90,860

Total Funding Draw Down	£1,138,995
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The capital budget for the year was initially set at £4,000, although this was increased to £11,000 during the year to reflect necessary IT asset replacement.

### Payment Performance

In line with Scottish Government directions, the Commission's policy for the payment of invoices, not in dispute, is within 10 days of receipt (or the agreed contractual terms if otherwise specified). The Commission aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, within these terms.

The Commission's average time taken to pay invoices during 2018-19 was 6 days from the date of receipt. A total of 93.6% of invoices received were paid within the terms of the payment policy, compared with 95.7% in the previous year. A total of 5% of invoices (18 invoices in total) not paid within the 10 day target were either as a result of SEAS system issues or delays in receiving updated supplier account details which were outside of the Commission's control. The remaining 1.4% of invoices (4 invoices in total) not paid within the 10 day target were a result of internal delays.

As at 31 March 2019 the value of supplier payments outstanding at year end was nil.

The Commission applies the principles of the Better Payment Procedure Code.

### Environmental Matters

In 2018-19 the Commission continued to monitor compliance with its Environmental Policy and performance of its Environmental Action Plan, demonstrating its ongoing commitment to the reduction of its environmental impact. Both the Environmental Policy and Environmental Action Plan were subject to full review, update and approval by the Board. Ongoing initiatives in line with the Environmental Policy and Action Plan have included:

- the development of further arrangements to facilitate the exchange of case related materials electronically, including the use of the Criminal Justice Secure eMail Service, Egress Switch, and the Diligent Board;
- the recycling of all confidential waste, waste paper, cardboard, plastic, cans, glass, batteries and toner cartridges;
- the use of video conferencing as a substitute for business travel where possible, and the preference for public/active transport in respect of business travel, where appropriate;
- the continued support for a 'Travel Season Ticket' loan scheme in order to encourage active travel in respect of staff commuting;
- the regular monitoring of energy usage, with an emphasis on energy reduction where possible; and
- the continued provision of environmental impact education for staff members.

## 2018-19 ANNUAL ACCOUNTS

Details of the Commission's Environmental Policy and action plan are available on the website: [www.sccrc.org.uk](http://www.sccrc.org.uk). In summary, the impact of the specific environmental actions taken forward during the course of 2018-19 has been to reduce business mileage and associated carbon footprint, increase the level of recycling, reduce the level of energy consumption and to educate staff further on their responsibilities to contribute to the achievement of the Commission's environmental aims.

### **Social Matters & Respect for Human Rights**

The Commission takes its social responsibilities seriously, whether that be in discharging its statutory remit or more widely in respect of its key business functions. Considerable work has continued during the year in respect of our responsibilities under the Equalities Act 2010 and in particular the impact assessing of all core policies, procedures and practices. This process continues to identify areas of improvement and enhancements in how the Commission meets its social responsibilities, details of which can be found on the Commission's website.

The Commission also acknowledges the potential impact of its role on the Human Rights of the individuals it works with and makes every effort to ensure that these rights are considered and protected as part of the Commission's case handling procedures and general policy framework.

### **Anti-bribery & Corruption**

As detailed within the Performance Report – Overview, the Commission has in place an established and well embedded system of risk management. The Risk Management Policy specifically sets out the Commission's responsibilities in respect of fostering an anti-bribery and anti-corruption culture which also extends to the Governance Framework.



**GERARD SINCLAIR**  
Chief Executive  
13 June 2019

## 2018-19 ANNUAL ACCOUNTS

### ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

### DIRECTORS' REPORT

#### Introduction

This statement of accounts reports the results of the Scottish Criminal Cases Review Commission (the Commission) for the year 1 April 2018 to 31 March 2019. It has been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with paragraph 9(2) of Schedule 9A to the Criminal Procedure (Scotland) Act 1995. These financial statements were authorised for issue by the Chief Executive, who is the Accountable Officer, on 13 June 2019.

The Act provides that there shall be no fewer than 3 Members. As at 31 March 2019 there were 7 Members serving on the Commission, one of whom is Chairman. All appointments to the Commission are made by Her Majesty The Queen on the recommendation of the Scottish Ministers.

**Chairman:** Mr Bill Matthews (Chairman)  
**Board Members:** Miss Frances McMenemy Q.C.  
\*Audit Committee Members Mr Peter Ferguson Q.C.  
 Professor Jim Fraser\*  
 Mr Colin Dunipace\*  
 Mrs Elaine Noad\*  
 Mr Raymond McMenemy

	Male	Female
Chairman	1	-
Board Members	4	2

The Register of Interests for Commission Members can be found on the Commission's website [www.sccrc.org.uk](http://www.sccrc.org.uk) and is also available from the Commission. All Members are required to review and update their registration on at least an annual basis.

#### Personal Data Incidents

There were no personal data incidents reported in this financial period.

#### Risk Management Arrangements

Full details of the Commission's assessment of its principal risks and its approach to managing these risks are contained within the Performance Report. An assessment of the effectiveness of these arrangements is included within the Governance Statement.

#### Research & Development

During the course of 2018-19 the Commission concluded additional research into legal representation, focusing on the stage 1 process, and considering the impact of this on applications. Further work will be taken forward in 2019-20 in order to consider the impact and success of measures put in place by the Commission to enhance accessibility in the application process.

### **Future Developments**

Details of the Commission's future developments, including case targets for 2019-20 and issues which may impact on overall performance are contained within the Performance Report.

### **Equal Opportunities**

The Commission is committed to ensuring equal opportunities for all employees and potential employees. The Commission has an equal opportunities policy.

### **People with Disabilities**

The Commission's equal opportunities policy aims to ensure that there is no employment discrimination on the grounds of disability and that access to employment and career development within the Commission is based solely on ability, qualifications and suitability for the work.

## 2018-19 ANNUAL ACCOUNTS

### CORPORATE GOVERNANCE REPORT

#### STATEMENT OF COMMISSION AND ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under paragraph 9 of Schedule 9A of the Criminal Procedure (Scotland) Act 1995, the Scottish Ministers have directed the Scottish Criminal Cases Review 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 accounts 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 accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- 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;
- make judgments and estimates that are reasonable and prudent;
- 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; and
- prepare the financial statements on a going concern basis.

The Director-General, Accountable Officer for the Scottish Government Justice Directorate designated the Commission's Chief Executive, Mr Gerard Sinclair, as the Accountable Officer for the Scottish Criminal Cases Review Commission. The responsibilities of an Accountable Officer, including his 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 Scottish Government Memorandum to Accountable Officers of Other Public Bodies.

The Accountable Officer is responsible for the maintenance and integrity of the corporate and financial information included on the Commission's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Disclosure of information to auditors

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Commission's auditors are unaware. I have taken all reasonable steps that ought to have been taken to make myself aware of any relevant audit information and to establish that the Commission's auditors were aware of that information.

#### Fair, Balanced and Understandable

As Accountable Officer, I can confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.



## **CORPORATE GOVERNANCE REPORT**

### **GOVERNANCE STATEMENT**

#### **Scope of responsibility**

As Accountable Officer, I have responsibility for maintaining a sound system of corporate governance and internal control that supports the achievement of the Scottish Criminal Cases Review Commission's policies, aims and objectives set by the Scottish Ministers, whilst safeguarding the public funds and Commission's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the Framework Document. As Accountable Officer I have specific responsibility in relation to:

- corporate governance;
- planning, performance management and monitoring;
- advising the Board;
- managing risk and resources; and
- accounting for the Commission's activities.

The Scottish Public Finance Manual ("SPFM") is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

#### **The Governance Framework**

The Commission's governance framework is clearly defined within the context of the Framework Document which specifically addresses:

- the functions, duties and powers of the Commission;
- aims, objectives and targets;
- the responsibilities of the Chairman, the Board and the Chief Executive;
- planning, budgeting and control;
- external accountability;
- staff management;
- reviewing the Commission's role; and
- key financial and operating procedures.

The governance framework is further supported by a Code of Conduct for Board Members and a Risk Management Strategy which sets how significant risks facing the Commission in the delivery of its corporate aims and objectives will be identified, evaluated and appropriately managed.

#### **The Board**

The Board has corporate responsibility for ensuring that the Commission fulfils the aims and objectives set by Scottish Ministers and for promoting the efficient and effective use of staff and other resources in accordance with the principles of Best Value. The Board also has a specific executive responsibility with regard to discharging its statutory role in making decisions in respect of all cases received by the Commission. The Board is supported by 2 Case Committees, the Audit Committee and the Remuneration Committee. In addition, the full Board sits twice a year as the Policy Group.

During 2018-19 the Board met formally on 13 occasions (11 Board meetings and 2 Policy meetings). All meetings of the Board were quorate and on each occasion a full set of minutes was produced to record all agreed actions and decisions. On each occasion all Members were canvassed for any declarations of interest and gifts and hospitality, with a full record made in the minutes in compliance with the Code of Conduct. The Commission's website ([www.sccrc.org.uk](http://www.sccrc.org.uk)) is also updated with minutes which have been drafted in accordance with the Commission's Publication Scheme.

## 2018-19 ANNUAL ACCOUNTS

### **Risk Management Arrangements**

All bodies to which the SPFM is directly applicable must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

The Commission has a documented risk management strategy which is fully supported by procedural guidance, providing advice on the operation of the risk management process. The risk management strategy was fully reviewed during 2018-19 and an updated corporate risk register produced. Procedural guidance is provided to staff as part of their training to ensure that they are equipped to manage risk in a way appropriate to their authority and duties.

The Commission's risk management strategy specifies the roles of the Board, the Audit Committee and the Chief Executive and details the process of risk identification in relation to the Commission's objectives. The strategy also details the process of risk categorisation and the approval and review structure for the risk register by the Audit Committee and Board. The Commission's risk management strategy is therefore broken down into the following key elements:

- Objective Setting
- Risk Identification
- Evaluation of Risk
- Control Identification & Evaluation
- Review & Assurance

The strategy, in line with the supporting policy and procedures, clearly sets out the framework for undertaking these key elements as well as identifying responsibilities. The risk management arrangements have been developed to be appropriate to the organisation's structure and needs and as a result risk capacity and appetites are not separately identified and considered. Risks in relation to information security and management are specifically identified within the Commission's corporate risk register along with detailed control actions to compensate for these risks.

Risk management is embedded in the activities of the Commission as a result of the focus on achievement of organisation goals and objectives and identification of the risk that will impact on this. All Members and staff are involved in this process depending on their authority and duties.

### **Assessment of Corporate Governance and Risk Management Arrangements**

As Accountable Officer, I have responsibility for overseeing the Commission's corporate governance arrangements including compliance with generally accepted best practice principles and relevant guidance. In addition I have responsibility for reviewing the effectiveness of the Commission's risk management arrangements and system of internal control. My review of the effectiveness of both these systems is informed by:

- the management team who have responsibility for the development and maintenance of the Commission's governance, performance and internal controls frameworks;
- the Board who have responsibility for receiving, monitoring and commenting on regular management reports on governance matters, performance outcomes and risk management.
- the work of the Commission's Audit Committee as delegated by the Board which includes ongoing review of the Commission's external assurance functions and internal assessments on governance, risk and Best Value;
- the work of the internal auditors, who submit to the Commission's Audit Committee regular reports which include the independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement; and
- comments made by the external auditors in their management letters and other reports.



My review and assessment has been informed directly by the following key processes which have operated continuously and effectively during the course of 2018-19:

- monthly meetings of the Board of the Commission to consider, inter alia, policies and plans and the strategic direction of the Commission;
- regular discussions with all staff when staff are encouraged to identify new issues with a view to updating the record of areas of potential risks facing the organisation;
- half yearly meetings of Board Members and staff to inter alia identify and discuss potential areas of risk and, where necessary, initiate work on action and policies to address such issues;
- at least half yearly meetings of the Commission's Audit Committee;
- training on issues which may give rise to potential risk situations made available for staff and Members if necessary;
- a system of key performance and risk indicators;
- the completion of a best value action plan;
- a risk register for the Commission and the development of an operational risk register; and
- reporting arrangements from the Director of Corporate Services to the Chief Executive on systems of internal control and assurance.

As Accountable Officer I can confirm that I am fully content with the effectiveness of the Commission's existing arrangements to ensure appropriate standards of corporate governance and effective risk management. I can also confirm that there were no significant control weaknesses or identified lapses in data security during 2018-19.



## ACCOUNTABILITY REPORT

### STAFF REPORT

#### Staffing

The Commission’s Chief Executive, Mr Gerard Sinclair, is also the Accountable Officer and was supported by the following staff complement as at 31 March 2019:

Job Title:	Male	Female
Director of Corporate Services	1	-
Head of Casework & Information Governance	1	-
Senior Legal Officer	1	1
Legal Officer	3	1
Senior Administration Officer	-	1
Administration Officer	1	1

All staff are based at the Commission’s office in Glasgow.

#### Absence Monitoring

Staffing matters are detailed within the full 2018-19 Annual Report which is published separately. However, the Commission has monitoring arrangements to review staffing performance issues such as rates of absence. The average number of sick days per employee in post decreased from 2.9 days in 2017-18 to 2.6 days in 2018-19.

#### Other Employee Matters

##### Training & Development

The Commission is committed to ensuring that staff are adequately trained and staff are encouraged to identify and attend suitable training seminars and courses. All Commission staff have direct access to the Chief Executive and to the Members of the Board of the Commission and are encouraged to express their views on, and to make suggestions to enhance, the efficiency and the effectiveness of the Commission.

##### Performance Management

In addition, the Commission has in place an established Staff Performance and Appraisal Policy which sets out the linkage between performance and reward. This is largely driven by the Scottish Government’s annual Pay Policy which the Commission is bound by and reviews annually as part of the development and approval of the annual pay remit. The policy also sets out the Commission’s commitment to staff training and development in terms of their current role and wider career aspirations.

##### Equal Opportunities & Diversity

The Commission is committed to ensuring equal opportunities for all employees and potential employees. The Commission has an equal opportunities policy. This policy aims to ensure that there is no employment discrimination on the grounds of disability and that access to employment and career development within the Commission is based solely on ability, qualifications and suitability for the work.

In accordance with the Commission’s Equality Duty Mainstreaming Report, equalities data is gathered on an annual basis in respect of employees with the aim of ensuring that the Commission is able to identify and appropriately address any actual or perceived equality or diversity issues. Any agreed action are included within the Mainstreaming Report and published on the Commission’s website at least every 2 years.

##### Health & Safety

The Commission has in place a Health & Safety Policy which forms part of the Staff Handbook and sets out our responsibilities for staff health and safety. This is supported by a number of related policies and procedures covering issues such as fire safety and staff travel etc. The policy is monitored and overseen by the Health & Safety Officer, who reports to a bi-annual Health & Safety meeting attended by the Accountable Officer, Director of Corporate Services and the Environmental Officer.



**Trade Union**

The Commission formally recognises a Trade Union and has specific arrangements in place for staff representation on matters such as pay, terms and conditions of employment. Effective working relations are in place between management and trade union representatives.

**Commission Members and Staff Expenditure**

	2018-19 £'000	2017-18 £'000
<b>Commission Members</b>		
Fees	69	70
Expenses and travel time allowance	13	18
Social security costs	5	9
<b>Total</b>	<b><u>87</u></b>	<b><u>97</u></b>
<b>Staff</b>		
Wages and salaries	502	498
Social security costs	54	52
Pension costs	109	111
Agency staff	4	8
Staff leave accrual	6	9
<b>Total</b>	<b><u>675</u></b>	<b><u>678</u></b>
<b>Total Commission Members and Staff Expenditure</b>	<b><u>762</u></b>	<b><u>775</u></b>

**Staff Numbers**

	2018-19	2017-18
<b>Average numbers of staff during the year</b>		
Commission members	7	8
Permanent employees	13	13
Fixed term appointments	1	1
<b>Total</b>	<b><u>21</u></b>	<b><u>22</u></b>

**REMUNERATION REPORT**

The Commission has in place a Remuneration Committee, comprising all Board Members, who meet on at least an annual basis. The Committee’s function is to make recommendations to the Board of the Commission and the Scottish Ministers on the level of annual pay award for the Chief Executive in accordance with the relevant Scottish Government Pay Policy guidance. The Committee also agrees any recommendations for payment of staff bonuses as set out within the Commission’s Staff Appraisal and Performance Policy.

The analysis of Board Members’ Fees and Expenses, and the tables providing a breakdown of the Chief Executive’s, Director of Corporate Services’ and Head of Casework & Information Governance’s remuneration and pension benefits in 2017-18 and 2018-19 have been subject to audit by the Commission’s auditors.



**Analysis of Board Members Fees and Expenses (Audited)**

Board Member	2018-19				2017-18			
	Fees	Expenses	Travel Time & Tax	Total	Fees	Expenses	Travel Time & Tax	Total
Mr Bill Matthews	17341	305	2988	20634	16,939	274	3,438	20,651
Miss Frances McMenamin QC	8927	-	-	8927	9,144	-	-	9,144
Mr Peter Ferguson QC	4572	309	1068	5949	4,572	520	1,691	6,783
Doctor Rajan Darjee*	-	-	-	-	6,985	648	4,717	12,350
Mr Colin Dunipace	9455	205	1027	10687	7,388	105	716	8,209
Professor Jim Fraser	9037	147	2470	11654	7,535	197	2,092	9,824
Mrs Elaine Noad	9926	174	209	10309	9,112	125	115	9,351
Mr Raymond McMenamin	9689	296	3406	13391	10,233	149	4,176	14,558

\* Appointment concluded 31 January 2018

**Statement on the Remuneration Policy for Senior Appointments**

In accordance with the FReM, the Commission discloses details of the remuneration arrangements in place for senior appointments, which specifically covers that of the Chief Executive, Director of Corporate Services and Head of Casework & Information Governance.

The Chief Executive’s contract of employment was signed on 1 July 2003. This is a permanent appointment with a 3 month notice period. The Director of Corporate Services’ contract of employment was signed on 5 September 2005. This is a permanent appointment with a 1 month notice period. The Head of Casework & Information Governance’s contract of employment was signed on 1 July 2014. This is a permanent appointment with a 1 month notice period. There are no early termination payment clauses within these contracts. No benefits in kind were made to the Chief Executive, Director of Corporate Services or Head of Casework & Information Governance.

The Commission’s Board agreed a salary range for the Chief Executive, Director of Corporate Services and Head of Casework & Information Governance along with starting salaries for these employees within the respective scales. This was subject to Scottish Government approval. The Board further agreed that pay for these employees would be reviewed annually, with any pay awards dependent on performance and the relevant Scottish Government Pay Policy.

The Chief Executive’s performance is assessed by the Chairman using a system of annual appraisal and the performance conditions are based on achievement of both personal objectives and the Commission’s Corporate Plan objectives. The Director of Corporate Services and Head of Casework & Information Governance are also subject to annual appraisal although this is undertaken by the Chief Executive with the performance conditions based on the achievement of personal objectives and direct contribution to the overall achievement of the Commission’s Corporate Plan Objectives.

No performance related payments have been made to the Chief Executive, Director of Corporate Services or Head of Casework & Information Governance.



# 2018-19 ANNUAL ACCOUNTS

## Remuneration (Audited)

Officials	Salary Banding (£'000)		Bonus Payments (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits (to nearest £1000)		Total (£'000)	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Mr Gerard Sinclair	95-100	90-95	-	-	-	-	30,000	18,000	125-135	105-115
<b>Full-year equivalent*</b>	<b>100-105</b>									
Mr Chris Reddick	60-65	55-60	-	-	-	-	25,000	20,000	85-95	70-80
Mr Michael Walker	55-60	-	-	-	-	-	28,000	-	80-90	-
<b>Full-year equivalent**</b>	<b>60-65</b>									

\*Mr Gerard Sinclair's salary reverted to its FYE on 1 March 2019 following the conclusion on the 10% reduction in lieu of shrieval duties.

\*\*2018-19 is the first year that Mr Michael Walker has been included within the remuneration report on account of regrading. The FYE has also been included to reflect the changes to remuneration from 1 January 2019 as a result of the analogue arrangement entered into with Scottish Government.

In accordance with the FReM the Commission discloses the relationship between the median remuneration of its staff and the midpoint of the Chief Executive's pay range. As at 31 March 2019 the midpoint of the Chief Executive's pay range was 2.5 times that of the median remuneration of staff, based on annualised full-time equivalents. This is less than 0.1 times higher than in 2017-18. The staff median and staff pay ranges for 2018-19 compared with the previous year, are set out below. All staff ranges were subject to adjustment in 2018-19 as part of the pay analogue arrangement entered into with Scottish Government, whereby all staff are now on Scottish Government scales and part of the central bargaining for annual pay negotiations.

	2018-19	2017-18
Median Staff Remuneration	£40,305	£36,623
Staff Remuneration Range	£19,562 - £63,068	£17,671 - £60,000

The Chief Executive's, Director of Corporate Services' and Head of Casework & Information Governance's posts are pensionable under the civil service pensions arrangements details of which are given below.

## Pension Benefits (Audited)

	Accrued pension at pension age as at 31/3/19 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/19	CETV at 31/3/18	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr Gerard Sinclair	30 - 35	0 - 2.5	616	517	29
Mr Chris Reddick	15 - 20	0 - 2.5	250	203	12
Mr Michael Walker	10 - 15 plus a lump sum of 25 - 30	0 - 2.5 plus a lump sum of 0 - 2.5	235	191	17

## Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.



### **Benefits in kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue & Customs as a taxable emolument.

### **Pensions**

All staff are eligible to become members of the civil service pension arrangements. Pension benefits are provided through the Civil Service Pension arrangements. Employees of the Commission may be in one of five benefit schemes (classic, premium, classic plus, nuvos and alpha). The only scheme open to new entrants as at 1 April 2015 is the alpha scheme. The Schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with changes in the Retail Prices Index.

As at 1 April 2015, all new entrants are only entitled to join the alpha scheme which is a defined benefit scheme based on career average earnings. Existing members of other schemes may have been transferred across onto the alpha scheme based on their existing scheme and length of time to their normal retirement age. Full details about the Civil Service Pension arrangements and the new alpha scheme can be found at the website [www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme.

A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service Pension arrangements and for which the CS Vote has received a transfer payment commensurate to the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## 2018-19 ANNUAL ACCOUNTS

### ACCOUNTABILITY REPORT

#### PARLIAMENTARY ACCOUNTABILITY REPORT

##### Auditors

The Accounts of the Commission are audited by an auditor appointed by the Auditor General for Scotland in accordance with paragraph 9 of Schedule 9A to the Criminal Procedure (Scotland) Act 1995.

External audit services for the 2018-19 Accounts were at a cost of £7,770.

No payments were made to the external auditors, Audit Scotland, other than those made in respect of the statutory audit.

##### Gifts and Charitable Donations

No gifts or charitable donations were made in the year ended 31 March 2019.

##### Losses and Special Payments

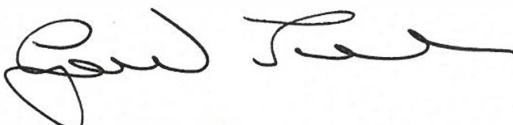
There were no losses or special payments made during the year ended 31 March 2019.

##### Changes in Property, Plant and Equipment

New IT equipment with a value of £10,182 was purchased during the year ended 31 March 2019.

##### Post Statement of Financial Position Date Events

There are no such events to report for the year ended 31 March 2019.



**GERARD SINCLAIR**  
Chief Executive  
13 June 2019



**Independent auditor's report to the members of Scottish Criminal Cases Review Commission the Auditor General for Scotland and the Scottish Parliament**

**Report on the audit of the financial statements**

**Opinion on financial statements**

I have audited the financial statements in the annual report and accounts of Scottish Criminal Cases Review Commission for the year ended 31 March 2019 under the Criminal Procedure (Scotland) Act 1995. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows and the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2018/19 Government Financial Reporting Manual (the 2018/19 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 FReM; and
- have been prepared in accordance with the requirements of the Criminal Procedure (Scotland) Act 1995 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 18 July 2016. The period of total uninterrupted appointment is five years. 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Risks of material misstatement**

I have reported in a separate Annual Audit Report, which is available from the Audit Scotland website, the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

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

As explained more fully in the Statement of the Commission and 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 deemed inappropriate.

#### **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 economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting 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. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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.

#### **Other information in the annual report and accounts**

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report and Staff Report, and my auditor's report thereon. 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 matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Report 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. 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.

### Report on other requirements

#### Opinions on matters prescribed by the Auditor General for Scotland

In my opinion, the audited part of the Remuneration Report and Staff Report has been properly prepared in accordance with the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers.

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 Criminal Procedure (Scotland) Act 1995 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 Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers.

#### Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report 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 120 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**  
Audit Scotland  
4<sup>th</sup> Floor  
Nelson Mandela Place  
Glasgow  
G2 1BT

17 June 2019

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE**  
for the year ended 31 MARCH 2019

	Notes	2018-19	2017-18
<b>Operating Expenditure</b>			<b>£000</b>
Staff expenditure	2	(762)	(775)
Depreciation	6,7	(1)	(2)
Other administration expenditure	3	(345)	(300)
Notional costs	5	(3)	(3)
<b>Net Operating Cost</b>	SCF	<b><u>(1,111)</u></b>	<b><u>(1,080)</u></b>
<b>Non-Operating Income</b>			
Other Income	4	32	-
<b>Non-Operating Expenditure</b>			
Bad debt	4	(32)	-
<b>Total Comprehensive Net Expenditure</b>		<b><u>(1,111)</u></b>	<b><u>(1,080)</u></b>

The results for the year derive from the ordinary activities of the Scottish Criminal Cases Review Commission, all of which are continuing.

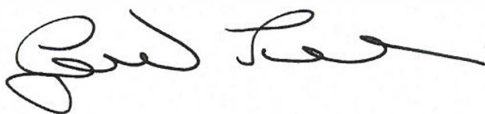
## 2018-19 ANNUAL ACCOUNTS

### STATEMENT OF FINANCIAL POSITION

as at 31 March 2019

	Notes	31 March 2019 £'000	31 March 2018 £'000
<b>Non-current assets</b>			
Property, plant and equipment	6	11	2
Intangible assets	7	-	-
<b>Total non-current assets</b>		<b>11</b>	<b>2</b>
<b>Current assets</b>			
Trade and other receivables	8	35	32
Cash and cash equivalents	9	149	162
<b>Total current assets</b>		<b>184</b>	<b>194</b>
<b>Total assets</b>		<b>195</b>	<b>196</b>
<b>Current liabilities</b>			
Trade and other payables	10	(82)	(114)
Deferred income	10	(50)	(50)
<b>Total current liabilities</b>		<b>(132)</b>	<b>(164)</b>
<b>Total assets less current liabilities</b>		<b>(63)</b>	<b>(30)</b>
<b>Non-current liabilities</b>			
Provisions for liabilities	11	(75)	(75)
<b>Total non-current liabilities</b>		<b>(75)</b>	<b>(75)</b>
<b>Total liabilities</b>		<b>(207)</b>	<b>(239)</b>
<b>Assets less liabilities</b>		<b>(12)</b>	<b>(43)</b>
<b>Taxpayers Equity</b>			
General Reserve	SoCTE	(12)	(43)
<b>Total taxpayers equity</b>		<b>(12)</b>	<b>(43)</b>

Signed on behalf of the Commission



**GERARD SINCLAIR**  
Chief Executive  
13 June 2019

## 2018-19 ANNUAL ACCOUNTS

### STATEMENT OF CASH FLOWS

for the year ended 31 March 2019

	Notes	2018-19 £'000	2017-18 £'000
<b>Cash flows from operating activities</b>			
Comprehensive net expenditure	SoCNE	(1,111)	(1,080)
Adjustments for non-cash transactions			
Depreciation	6,7	1	2
Notional costs	5	3	3
<b>Movements in working capital</b>			
(Increase)/decrease in trade and other receivables	8	(3)	(26)
Increase/(decrease) in trade and other payables	10	(32)	(61)
Increase/(decrease) in deferred income	10	-	50
<b>Net cash outflow from operating activities</b>		<b><u>(1,142)</u></b>	<b><u>(1,112)</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	6	(10)	-
Purchase of intangible assets	7	-	-
Proceeds from disposal of property, plant and equipment	6,7	-	-
<b>Net cash flow from investing activities</b>		<b><u>(10)</u></b>	<b><u>-</u></b>
<b>Cash flows from financing activities</b>			
Grant from Scottish Government	SoCTE	1,139	1,059
<b>Net cash flow from financing</b>		<b><u>1,139</u></b>	<b><u>1,059</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(13)</b>	<b>(53)</b>
Cash and cash equivalents at beginning of period	9	162	215
Cash and cash equivalents at end of period	9	149	162
<b>Net change in cash and cash equivalent balances</b>		<b><u>(13)</u></b>	<b><u>(53)</u></b>

## 2018-19 ANNUAL ACCOUNTS

### STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

for the year ended 31 March 2019

	Note	General Reserve	
		2018-19 £'000	2017-18 £'000
Balance at 1 April		(43)	(25)
Non-cash charges – notional costs	5	3	3
Comprehensive net expenditure for the year	SoCNE	(1,111)	(1,080)
Scottish Government Funding		1,139	1,059
<b>Balance at 31 March</b>	SoFP	<b>(12)</b>	<b>(43)</b>

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019

### 1. Statement of accounting policies

These Accounts have been prepared in accordance with the Government Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstance 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 Accounts.

#### (a) Accounting convention

The Accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

The Board and Accountable Officer consider it appropriate to prepare the accounts on a going concern basis due to the ongoing commitment by Scottish Government to fund operations for the foreseeable future.

#### (b) Property, plant and equipment (PPE)

The Commission does not currently hold any property on its asset register. Amortised historic cost has been used as a proxy for the fair value of plant and equipment. All of the assets in these categories have:

- low values and short useful economic lives which realistically reflect the life of the asset and;
- an amortisation charge which provides a realistic reflection of consumption.

The capitalisation thresholds for the principal categories of assets is £1,000

#### (c) Depreciation

Amortisation is provided on property, plant and equipment, on a straight line basis at rates sufficient to write down their cost over their estimated useful lives. The depreciation periods for the principal categories of assets are:

Plant and equipment	5 years
Information Technology	3 years
Fixtures and fittings	10 years

#### (d) Intangible Assets

The threshold for capitalisation of Intangible Assets is £1,000. Amortised historic cost has been used as a proxy for fair value of intangible assets.

#### (e) Receivables

All material amounts outstanding at 31 March 2019 have been brought into account irrespective of when actual payments were made.

#### (f) Payables

All material amounts outstanding at 31 March 2019 have been brought into account irrespective of when actual payments were made.



**(g) Provisions**

A provision is recognised in the statement of financial position when the Commission has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefit will be required to settle the obligation.

**(h) Leases**

Where substantially all the risks and rewards of ownership of a leased asset are borne by the entity, it is recorded as a non-current asset and a corresponding creditor recorded in respect of debt due to the lessor, with the interest element of the finance lease payment charged to the operating cost statement. Rentals payable in respect to operating leases will be charged to the operating cost statement on a straight line basis over the term of the lease.

**(i) Changes in estimation techniques**

There have been no material changes in estimation techniques which were introduced in 2018-19.

**(j) Government grants**

Expenditure of the Commission is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. All income that is not classed as funding is recognised in the period in which it is receivable. Funding for the acquisition of fixed assets is recognised within the Statement of Comprehensive Net Expenditure in the period in which it is receivable.

**(k) Financial instruments**

The Commission does not utilise complex financial instruments. The only financial instruments the Commission has are other financial assets and liabilities which are included within trade and other receivables and trade and other payables on the statement of financial position. There is no difference between book value and fair value of these assets/liabilities. The nature of the Commission's financial instruments is such that it is not exposed to any significant financial risk factors.

**(l) New accounting standards not yet effective/adopted**

The Commission has reviewed all new accounting policies for 2018-19 and 2019-20 and can confirm that none of these are applicable. It has identified an update to IFRS 16 in respect of leases which is due to be adopted by the public sector in 2020-21, although the impact on the Commission is unknown at this stage.

## 2018-19 ANNUAL ACCOUNTS

### 2. Staff expenditure

	2018-19 £'000	2017-18 £'000
<b>Commission members</b>		
Fees	69	70
Expenses and travel time allowance	13	18
Social security costs	5	9
<b>Total Commission members</b>	<b><u>87</u></b>	<b><u>97</u></b>
<b>Staff</b>		
Wages and salaries	502	498
Social security costs	54	52
Pension costs	109	111
Agency staff	4	8
Staff leave accrual	6	9
<b>Total staff</b>	<b><u>675</u></b>	<b><u>678</u></b>
<b>Total staff costs</b>	<b><u>762</u></b>	<b><u>775</u></b>

### Staff numbers

	2018-19	2017-18
<b>Average numbers of staff during the year</b>		
Commission members	7	8
Permanent employees	13	13
Fixed term appointments	1	1
<b>Total</b>	<b><u>21</u></b>	<b><u>22</u></b>

A further analysis of staff costs is located in the Staff Report section of the Accountability Report.

### 3. Other administration expenditure

	2018-19 £'000	2017-18 £'000
Accommodation costs	147	135
Travel costs	4	4
Training costs	5	4
*Legal fees & expenses	83	60
Supplies and services	72	51
Stationery costs	1	1
Telecommunications costs	13	14
Other office costs	21	23
Audit fee	8	8
Expired trade payables	(9)	-
<b>Total other administration costs</b>	<b><u>345</u></b>	<b><u>300</u></b>

\*Legal Fees & Expenses - £13k relates to five invoices from 2017-18 which were received after the 2017-18 accounts were signed.

### 4. Income

As a result of a court case where costs were awarded to the SCCRC, there was initially an expectation of receiving £32k. Subsequently this amount was fully written off as it was deemed unlikely to be recovered.

## 2018-19 ANNUAL ACCOUNTS

### 5. Notional costs

In compliance with the FReM a charge for 'services' provided, without charge, by the sponsoring department are reflected in the accounts. Notional Costs included in the accounts are as follows:

	2018-19 £'000	2017-18 £'000
Services from the Scottish Government	3	3
<b>Total</b>	<b><u>3</u></b>	<b><u>3</u></b>

### 6. Property, plant and equipment

	Fixtures & Fittings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
<b>Cost</b>				
At 1 April 2018	89	35	97	221
Additions	-	-	10	10
Write-down	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>89</b>	<b>35</b>	<b>107</b>	<b>231</b>
<b>Depreciation</b>				
At 1 April 2018	88	35	96	219
Charge for year	-	-	1	1
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>88</b>	<b>35</b>	<b>97</b>	<b>220</b>
<b>NBV at 31 March 2019</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>11</b>
NBV at 31 March 2018	1	-	1	2
<b>Analysis of asset financing:</b>				
Owned	1	-	10	11
Finance leased	-	-	-	-
<b>NBV at 31 March 2019</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>11</b>

### 7. Intangible assets

	Software Licenses £'000	Total £'000
<b>Cost</b>		
As at 1 April 2018	65	65
As at 31 March 2019	65	65
<b>Amortisation</b>		
Balance at 1 April 2018	65	65
Charge for year	-	-
<b>Balance at 31 March 2019</b>	<b>65</b>	<b>65</b>
<b>NBV at 31 March 2019</b>	<b>-</b>	<b>-</b>
NBV at 31 March 2018	-	-
<b>Analysis of asset financing:</b>		
Owned	-	-
Finance leased	-	-

## 2018-19 ANNUAL ACCOUNTS

NBV at 31 March 2019

### 8. Trade receivables and other current assets

	2018-19 £'000	2017-18 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	-	-
Prepayments and accrued income	35	32
<b>Total receivable within 1 year</b>	<b><u>35</u></b>	<b><u>32</u></b>

### 9. Cash and cash equivalents

	2018-19 £'000	2017-18 £'000
Balance at 1 April	162	215
Net change in cash and cash equivalent balances	(13)	(53)
<b>Balance at 31 March</b>	<b><u>149</u></b>	<b><u>162</u></b>

The following balances at 31 March were held at:

Government Banking Service	143	110
Commercial banks and cash in hand	6	52
<b>Balance at 31 March</b>	<b><u>149</u></b>	<b><u>162</u></b>

Balances held at the Government Banking Service are within the government's financing arrangements and are not interest bearing.

### 10. Trade payables and other current liabilities

	2018-19 £'000	2017-18 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	-	9
Accruals	82	105
Deferred income	50	50
<b>Total due within one year</b>	<b><u>132</u></b>	<b><u>164</u></b>

The deferred income relates to a contribution from the landlord towards building refurbishment works, which were initially expected to be undertaken within one year. Changes to the proposed accommodation strategy have had a subsequent impact on the timing of this expenditure which is now expected to be incurred during 2019-20.

### 11. Provisions for liabilities and charges

	2018-19 £'000	2017-18 £'000
Balance at 1 April	75	75
Provided in the year	-	-
Provisions utilised in the year	-	-
<b>Balance at 31 March</b>	<b><u>75</u></b>	<b><u>75</u></b>

Over the course of the last 8 years, the Commission has established a provision of £75,000, in order to meet the contractual costs associated with potential reinstatement, dilapidation or redecoration works required of the Commission as part of either its ongoing lease commitments or if it was to move premises at the end of its lease. The level of provision was based on a best estimate of the present value of expenditure required to settle



this obligation. The Commission has however extended its lease for a further 5 years to 28 February 2022. This provision will be reviewed in 2019-20 in line with the Commission’s accommodation strategy.

### 12. Related party transactions

The Scottish Government Justice Directorate is the sponsor directorate of the Commission. The Scottish Government Justice Directorate is regarded as a related party with which there have been various material transactions during the year. These material transactions comprise grant in aid funding and totalled £1,138,995 for the year

None of the Commission Members or key managerial staff have undertaken any material transactions with the Commission during the year.

### 13. Capital commitments and contingent liabilities

A contracted capital commitment for the sum of £19,380 was entered into with one of the Commission’s IT system developers during 2018-19 for the upgrade of the existing case management system. The system is not due to go-live until 2019-20 at which point the cost will be realised and capitalised within the asset register.

There were no contingent liabilities.

### 14. Commitments under operating leases

All payments due under operating leases relate to lease of premises. The table below shows total future payments under non-cancellable operating leases ending in the following periods. The aggregated commitment under operating leases is £171,290.

	31 March 2019 £'000	Restated 31 March 2018 £'000
<b>Buildings:</b>		
Not later than one year	59	59
Later than one year and not later than five years	112	171
Later than five years	-	-

### 15. Expenditure for the year.

The Commission’s budget for 2018-19 was set at £1,038,995. As was the pattern in the previous financial year, additional expenditure was incurred as a result of a significant increase in legal costs associated with the defence of ongoing legal actions. An additional budget was also provided to meet the specific costs associated with the review of the current case of the “Lockerbie bomber.” The Scottish Government provided additional funding totalling £100,000 to meet these additional costs.

Comprehensive net expenditure for the year was £1,111,000 including depreciation and notional costs.

### 16. Segmental Reporting

All expenditure, assets and liabilities disclosed within the account relate solely to the delivery of the Commission’s single statutory function of investigating alleged miscarriages of justice.

## 2018-19 ANNUAL ACCOUNTS



### SCOTTISH CRIMINAL CASES REVIEW COMMISSION

#### DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 9 of and Schedule 9A to the Criminal Procedure (Scotland) Act 1995, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 26 September 2002 is hereby revoked.

*W. George Burgess*

W GEORGE BURGESS

A member of the staff of the Scottish Ministers

*18 May 2006*