

STRATEGIC REPORT

Introduction

This statement of accounts reports the results of the Scottish Criminal Cases Review Commission (the Commission) for the year 1 April 2013 to 31 March 2014. 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 10 June 2014.

History of the Commission

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.

The Act provides that there shall be no fewer than 3 Members. As at 31 March 2014 there were 8 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:** Mrs Jean Couper, CBE
Board Members: Professor Brian Caddy*
 Mr Gerard McClay
 Mr Stewart Campbell*
 Mr Gerrard Bann*
 Professor George Irving, CBE
 Miss Frances McMenamin Q.C.
 Mr Peter Ferguson Q.C.
 *Audit Committee Members

The Register of Interests for Commission Members can be found on the Commission's website www.sccrc.org.uk and is also available from the Commission.

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 2014:

Job Title:	Male	Female
Director of Corporate Services	1	-
Senior Legal Officer	2	1
Legal Officer	3	2
Senior Administration Officer	-	1
Administration Officer	-	2

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

Laid before the Scottish Parliament by the Scottish Ministers SG/2014/75

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;
- even 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 2014 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 judicial reviews and/or unsuccessfully defended judicial reviews
- Breach of security
- Physical attack or threat to staff

Corporate Planning

The Commission has in place a Corporate Plan covering the period 1 April 2013 to 31 March 2016. 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.

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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 or from the Commission. The 2013-14 Annual Report provides a full analysis of the implementation of the 2013-14 business plan objectives.

Performance Analysis

To 31 March 2014, 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 2013-14. Full details of performance against these targets and objectives are available on the Commission's website, www.sccrc.org.uk.

Performance against the Commission's key targets for 2013-14 is set out below:

Target	Outcome	Performance
(i) to allocate cases received within an average of 1 month 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	1.4 month average
(iii) to conclude sentence-only reviews within an average of 4 months of the date of allocation.	Achieved	3.1 month average
(iv) to conclude cases involving a review of conviction within an average of 8 months of the date of allocation.	Achieved	6 month average
(v) to complete the review of 98% of the cases received before 31 March 2013, so that by the beginning of the 2014-15 reporting year no more than 4 of the Commission's cases are more than 12 months old.	Achieved	4* cases over 12 months old

*An additional case was over the 12 month target as a result of it being suspended for a considerable period of time and being classified as exceptional – this case has therefore been removed from the target.

The Commission successfully achieved all of its key targets for 2013-14. This is a very positive outcome given the sustained high case volume and the reduction in target timescales for conviction cases. Such creditable performance affirms the success of the stage 1 procedure and the overall efficiency of the case review process.

Performance Indicators

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The Commission has set itself a number of key performance indicators, as identified within the 2013-16 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:

	2009-10	2010-11	2011-12	2012-13	2013-14
Number of concluded cases	93	141	159	190	179
Average time taken from date of acceptance to date of conclusion	8.3 months	7.6 months	7.8 months	7.7 months	7.3 months
Number of cases where initial decision not to refer is changed to a decision to refer following submission of further representations	2	1	0	4	1
Referrals per year	15	4	6	11	4
Outcome of referrals decided in year	4 granted 5 refused	8 granted 8 refused	5 granted 4 refused	9 granted 0 refused	3 granted 2 refused
Cases abandoned following referral	1	1	0	0	0
*Cumulative % referral success rate					67%
Number of formal complaints received	0	1	4	1	2
Number of cases subject to judicial review	0	0	0	3	0
*Cumulative success rate based on total number of decided referrals. Does not take into account cases which have been referred and subsequently abandoned.					

Performance relating to disclosure requests is also set out within the 2013-14 Annual Report.

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 2013 to 31 March 2014. 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 2014 are set out in pages 18 to 21. The Notes to the Accounts on pages 22 to 27 form part of the Accounts.

The Commission’s budget for 2013-14 was set at £1,050,500. This represents a 3% reduction on the 2012-13 budget of £1,083,000. During the course of the year the Commission experienced additional costs, primarily associated with the defence of judicial reviews, and IT support resulting from essential infrastructure work. Net operating cost for the year was £1,082,762, including depreciation and notional costs, with the overspend against budget being approved by Scottish Government.

The capital budget for the year was £5,000 and capital expenditure for 2013-14 was £2,722.

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 paid a total of 90% of invoices received in accordance with the payment policy, compared with 98.4% in the previous year. Of the remaining 10% of invoices not paid within the 10 day target (44 invoices in total) these were all paid within the agreed contractual terms. The Commission experienced system problems during the course of the year in relation to the payments system which resulted in the increase in payments over the 10 day target. This has been fully resolved.

As at 31 March 2014 the value of supplier payments outstanding at year end was nil.

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

Future Developments

The Commission's 2014-15 Business Plan specifically identifies the agreed targets and aims for 2014-15. Having reviewed its performance in 2013-14, the Commission's key targets for the year ahead are:

- to allocate cases received within an average of 1 month 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 2014, so that by the beginning of the 2015-16 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 ensure that the review process 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 2014-15 Business Plan.

The Commission undertook a full Best Value Review in 2013-14 and from this a Best Value Action Plan was agreed. The specific activities agreed within this action plan have been incorporated within the Commission's 2014-15 Business Plan which is available from the Commission's website, www.sccrc.org.uk. These activities focus primarily on ways in which the Commission can seek to realise further efficiencies in its overall operating costs, while recognising the difficulties faced, particularly where efficiencies have already been made.

During the course of 2013-14 the Commission was made aware that a further application in respect of the case of the late Mr Abdelbaset Ali Mohmed Al Megrahi may be received from an "interested party." The receipt of such an application would potentially have further resource implications for the Commission and therefore this will be kept under continuous review.

Environmental Matters

In 2013-14 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:

- information gathering in respect of business and commuting mileage to facilitate the calculation and monitoring of the Commission's carbon footprint;
- the development of further arrangements to facilitate the exchange of case related materials electronically, including membership of the Criminal Justice Secure eMail Service and commencement of a pilot system with Justiciary Office;
- 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.

Details of the Commission's Environmental Policy and action plan are available on the website: www.sccrc.org.uk.



GERARD SINCLAIR
Chief Executive
10 June 2014

DIRECTORS' REPORT

Introduction

This statement of accounts reports the results of the Scottish Criminal Cases Review Commission (the Commission) for the year 1 April 2013 to 31 March 2014. 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 10 June 2014.

Composition of the Commission

Full details of the composition of the Commission, including Board Membership and staffing are contained within the Strategic Report. The Commission currently comprises 8 Members, 1 of whom is the Chairman, all of whom are appointed to the Commission by Her Majesty The Queen on the recommendation of the Scottish Ministers.

The Commission maintains a Register of Interests for Commission Members which can be found on the Commission's website 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.

Staffing

The Commission currently employs a Chief Executive, a Director of Corporate Services, 3 Senior Legal Officers, 5 Legal Officers and 3 administrative support staff.

Staffing matters are detailed within the 2013-14 Annual Report. 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 3.4 days in 2012-13 to 1.2 days in 2013-14.

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.

Pension Costs

All staff are eligible to become members of the civil service pension arrangements. Further details are provided in the Remuneration Report below.

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 2013-04 Accounts were at a cost of £7,200.

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.

Personal Data Incidents

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

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Charitable Donations

No charitable donations were made in the year ended 31 March 2014.

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 Strategic Report. An assessment of the effectiveness of these arrangements is included within the Governance Statement.

Changes in Property, Plant and Equipment

The Commission spent £2,722 on acquisition of fixed assets during the year.

Post Statement of Financial Position Date Events

There are no such events to report for the year ended 31 March 2014.

Research & Development

During the course of 2013-14 the Commission undertook an internal research project into applicant diversity as a means of identifying any potential barriers to its service based on age, gender or ethnicity. This research was undertaken internally utilising existing resource and budgetary allocation. Details of the research can be found in the 2013-14 Annual Report.

Future Developments

Details of the Commission's future developments, including case targets for 2014-15 and issues which may impact on overall performance are contained within the Strategic 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.



GERARD SINCLAIR
Chief Executive
10 June 2014

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 and Director of Corporate Service's remuneration and pension benefits in 2012-13 and 2013-14 has been subject to audit by the Commission's auditors.

Analysis of Board Members Fees and Expenses

Board Member	Fees	Expenses	Travel Time Allowance & Tax	Total 2013-14	Total 2012-13
Mrs Jean Couper CBE	23,013	632	3,867	27,512	26,610
Mr Gerrard Bann	5,217	697	1,640	7,553	9,591
Professor Brian Caddy	10,417	221	49	10,687	11,504
Mr Stewart Campbell	9,918	156	140	10,214	12,276
Mr Peter Ferguson QC	6,350	863	2,615	9,828	8,769
Professor George Irving CBE	9,144	445	2,039	11,628	13,479
Mr Gerard McClay	9,906	0	0	9,906	10,206
Miss Frances McMenamin QC	6,731	0	0	6,731	8,768

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 and Director of Corporate Services.

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. There are no early termination payment clauses within these contracts. No benefits in kind were made to the Chief Executive or Director of Corporate Services.

The Commission's Board agreed a salary range for both the Chief Executive and the Director of Corporate Services along with starting salaries for both employees within the respective scales. This was subject to Scottish Government approval. The Board further agreed that pay for both 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 the Commission's Corporate Plan objectives. The Director of Corporate Service is 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 or Director of Corporate Services.

Remuneration

	2012-13				2013-14			
	Basic Salary Band	Benefit In Kind	Pension Fund	Total	Basic Salary Band	Benefit In Kind	Pension Fund	Total
	£'000	£,000	£'000	£'000	£'000	£,000	£'000	£'000
Mr Gerard Sinclair	85-90	-	35-40	120-130	85-90	-	0	85-90
Mr Chris Reddick	55-60	-	15-20	70-80	55-60	-	0-5	55-65

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 2014 the midpoint of the Chief

Executive's pay range was 2.4 times that of the median remuneration of staff, which is unchanged from 31 March 2013.

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

Pension Benefits

	Accrued pension at age 60 as at 31/3/14 and related lump sum	Real increase in pension and related lump sum at age 60	CETV at 31/3/14	CETV at 31/3/13	Real increase in CETV as funded by employer
	£k	£k	£'000	£'000	£'000
Mr Gerard Sinclair	17.5 - 20	0-2.5	284	257*	0
Mr Chris Reddick	17.5 - 20	0-2.5	228	211*	1

* Recalculated figures for 2012-13 were provided by the pension administrators which led to an update in the carry forward figures

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

Pension benefits are provided through the Civil Service Pension arrangements. Employees of the Commission may be in one of four statutory based 'final salary' defined benefit schemes (classic, premium, classic plus and nuvos). The Schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus and nuvos are increased annually in line with changes in the Retail Prices Index.

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic. Nuvos was introduced to new members from 31 July 2007. It is a defined benefit scheme (3.5%) based on career average earnings.

Further details about the Civil Service Pension arrangements can be found at the website 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.



GERARD SINCLAIR
Chief Executive
10 June 2014

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, recognised gains and losses 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.

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 Management Statement and Financial Memorandum (Managing Public Funds – in the guidance). 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 Management Statement and Financial Memorandum 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 3 Case Committees, the Audit Committee and the Remuneration Committee. In addition, the full Board sits twice a year as the Policy Group.

During 2013-14 the Board met formally on 15 occasions. 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) is also updated with minutes which have been drafted in accordance with the Commission's Publication Scheme.

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 2013-14 and a new 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 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 2013-14:

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- 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 review;
- a risk register for the Commission; 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 weakness or identified lapses in data security during 2013-14.



GERARD SINCLAIR
Chief Executive
10 June 2014

2013-14 ANNUAL ACCOUNTS

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

I have audited the financial statements of the Scottish Criminal Cases Review Commission for the year ended 31 March 2014 under the Criminal Procedure (Scotland) Act 1995. The financial statements comprise of the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Cash Flow Statement, the Statement of Changes in Taxpayers' Equity and the related notes. 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 2013/14 Government Financial Reporting Manual (the 2013/14 FReM).

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

Respective responsibilities of Accountable Officer and auditor

As explained more fully in the Statement of the Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. It also involves obtaining evidence about the regularity of expenditure and income. In addition, I read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements, irregularities, or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the 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 2014 and of its net operating cost for the year then ended
- have been properly prepared in accordance with the IFRSs as adopted by the European Union, as interpreted and adapted by the 2013/14 FReM, and
- have been prepared in accordance with the requirements of the Criminal Procedure (Scotland) Act and directions made thereunder by the Scottish Ministers.

2013-14 ANNUAL ACCOUNTS

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.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Criminal Procedure (Scotland) Act 1995 and the directions made thereunder by the Scottish Ministers, and
- the information given in the Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have been kept, or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records, or
- I have not received all the information and explanations I require for my audit, or
- the Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.



Asif A Haseeb
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

10 June 2014

2013-14 ANNUAL ACCOUNTS

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
for the year ended 31 MARCH 2014**

	Notes	2013-14	2012-13
Administrative Costs		£000	£000
Staff costs	2	(733)	(760)
Depreciation	5,6	(6)	(13)
Other administration costs	3	(340)	(298)
Notional costs	4	(3)	(3)
Net operating costs		<u>(1,082)</u>	<u>(1,074)</u>

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

2013-14 ANNUAL ACCOUNTS

STATEMENT OF FINANCIAL POSITION as at 31 March 2014

	Notes	31 March 2014 £'000	31 March 2013 £'000
Non-current assets			
Property, plant and equipment	5	16	20
Intangible assets	6	-	-
Total non-current assets		16	20
Current assets			
Trade and other receivables	7	39	15
Cash and cash equivalents	8	358	366
Total current assets		397	381
Total assets		413	401
Current liabilities			
Trade and other payables	9	170	148
Total current liabilities		170	148
Non-current assets plus net current assets		243	253
Non-current liabilities			
Provisions for liabilities	10	75	60
Total non-current liabilities		75	60
Total liabilities		245	208
Assets less liabilities		168	193
Taxpayers Equity			
General Reserve	SOCTE	168	193
Total taxpayers equity		168	193

Signed on behalf of the Commission



GERARD SINCLAIR
Chief Executive
10 June 2014

2013-14 ANNUAL ACCOUNTS

CASH FLOW STATEMENT for the year ended 31 March 2014

	Notes	2013-14 £'000	2012-13 £'000
Cash flows from operating activities			
Net operating cost		(1,082)	(1,074)
Adjustments for non-cash transactions			
Depreciation	5,6	6	13
Notional costs	4	3	3
Opening balance adjustment		4	4
Movements in working capital			
(Increase)/decrease in trade and other receivables	7	(24)	10
Increase/(decrease) in trade and other payables	9	22	37
Increase in provision	10	15	15
Net cash outflow from operating activities		<u>(1,056)</u>	<u>(992)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(2)	(4)
Purchase of intangible assets	6	-	-
Proceeds from disposal of property, plant and equipment		-	-
Net cash flow from investing activities		<u>(2)</u>	<u>(4)</u>
Cash flows from financing activities			
Grant from Scottish Government		1,050	1,053
Net cash flow from financing		<u>1,050</u>	<u>1,053</u>
Net increase/(decrease) in cash and cash equivalents		(8)	57
Cash and cash equivalents at beginning of period	8	366	309
Cash and cash equivalents at end of period	8	358	366
Net change in cash and cash equivalent balances		<u>(8)</u>	<u>57</u>

2013-14 ANNUAL ACCOUNTS

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2014

	Note	General Reserve	
		2013-14 £'000	2012-13 £'000
Balance at 1 April		193	207
Non cash charges – notional costs	4	3	3
Non cash charges – opening balance adjustment		4	4
Net operating cost for the year		(1,082)	(1,074)
Net grant from Scottish Government		1,050	1,053
Balance at 31 March		<u>168</u>	<u>193</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2014

1. Statement of accounting policies

These Accounts have been prepared in accordance with the Government Financial Reporting Manual (FRm) issued by HM Treasury. The accounting policies contained in the FRm apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRm 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.

(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 machinery. 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) Capital reserve

A capital reserve was created when assets were transferred to the Scottish Criminal Cases Review Commission from the then Scottish Office at the date of the Commission's creation in April 1999. The reserve is released to the general fund in line with the rate of depreciation of the transferred assets.

(d) Amortisation

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 amortisation periods for the principal categories of assets are: -

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

(e) Receivables

All material amounts outstanding at 31 March 2014 have been brought into account irrespective of when actual payments were made.

(f) Payables

All material amounts outstanding at 31 March 2014 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 2013-14.

(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.

2013-14 ANNUAL ACCOUNTS

2. Staff costs

	2013-14 £'000	2012-13 £'000
Commission members		
Fees	81	88
Expenses and travel time allowance	13	13
Social security costs	7	8
Total commission members	<u>101</u>	<u>109</u>
Administrative staff		
Wages and salaries	481	464
Social security costs	40	40
Pension costs	96	95
Inward secondment from COPFS	0	36
Agency staff	7	8
Staff leave accrual	8	8
Total administrative staff	<u>632</u>	<u>651</u>
Total staff costs	<u>733</u>	<u>760</u>

Staff numbers

	2013-14	2012-13
Average numbers of staff during the year		
Commission members	8	8
Permanent employees	12	11
Fixed term appointments	1	2
Total	<u>21</u>	<u>21</u>

3. Other administration costs

	2013-14 £'000	2012-13 £'000
Accommodation costs	146	147
Travel costs	5	5
Training costs	5	8
Legal fees & expenses	47	29
Supplies and services	95	66
Stationery costs	1	2
Advertising costs	-	-
Hospitality costs	-	-
Telecommunications costs	15	15
Other office costs	19	19
Audit fee	7	7
Total other administration costs	<u>340</u>	<u>298</u>

4. 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:

	2013-14 £'000	2012-13 £'000
Services from the Scottish Government	3	3
Total	<u>3</u>	<u>3</u>

2013-14 ANNUAL ACCOUNTS

5. Property, plant and equipment

	Fixtures & Fittings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost				
At 1 April 2013	88	35	88	211
Additions	-	-	3	3
Write-down	-	-	(1)	(1)
Disposals	-	-	-	-
At 31 March 2014	88	35	90	213
Depreciation				
At 1 April 2013	82	35	74	191
Charge for year	1	-	5	6
Disposals	-	-	-	-
At 31 March 2014	83	35	79	197
NBV at 31 March 2014	5	-	11	16
NBV at 31 March 2013	6	-	14	20
Analysis of asset financing:				
Owned	5	-	11	16
Finance leased	-	-	-	-
NBV at 31 March 2014	5	-	11	16

6. Intangible assets

	Software Licenses £'000	Total £'000
Cost		
As at 1 April 2013	65	65
As at 31 March 2014	65	65
Depreciation		
Balance at 1 April 2013	65	65
Charge for year	-	-
Balance at 31 March 2014	65	65
NBV at 31 March 2014	-	-
NBV at 31 March 2013	-	-
Analysis of asset financing:		
Owned	-	-
Finance leased	-	-
NBV at 31 March 2014	-	-

7. Trade receivables and other current assets

	2013-14 £'000	2012-13 £'000
Amounts falling due within one year:		
Trade receivables	-	1
Prepayments and accrued income	39	14
Total receivable within 1 year	39	15

2013-14 ANNUAL ACCOUNTS

8. Cash and cash equivalents

	2013-14 £'000	2012-13 £'000
Balance at 1 April	366	309
Net change in cash and cash equivalent balances	(8)	57
Balance at 31 March	<u>358</u>	<u>366</u>

The following balances at 31 March were held at:

Government Banking Service - RBS	318	365
Commercial banks and cash in hand	40	1
Balance at 31 March	<u>358</u>	<u>366</u>

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

9. Trade payables and other current liabilities

	2013-14 £'000	2012-13 £'000
Amounts falling due within one year:		
Trade payables	-	-
Accruals	170	148
Total due within one year	<u>170</u>	<u>148</u>

Analysis of Trade and Other Payables

	2013-14 £'000	2012-13 £'000
Other Central Government Bodies	170	101
Local Authorities	-	-
NHS Bodies	-	-
Public Corporations and Trading Funds	-	-
Bodies External to Government	-	47
	<u>170</u>	<u>148</u>

10. Provisions for liabilities and charges

	2013-14 £'000	2012-13 £'000
Balance at 1 April	60	45
Provided in the year	15	15
Provisions utilised in the year	-	-
Balance at 31 March	<u>75</u>	<u>60</u>

The initial lease on the premises at Portland House was due to expire on 28 February 2014. This was however extended during 2011-12 to 28 February 2017. As part of the lease agreement the Commission has an obligation to cover any dilapidations and reinstatement costs that may be required at the end of the lease. As such, a provision has been established based on the best estimate of the present value of expenditure required to settle the obligation. The cost of the dilapidations was initially estimated at £75,000 and this was reviewed during 2013-14 to confirm that it was still appropriate. Accordingly, the provision will be increased to this level over the remaining term of the initial lease i.e. 28 February 2014.

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11. 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.

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

12. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

13. 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 £171,293.

	31 March 2014 £'000	31 March 2013 £'000
Buildings:		
Not later than one year	59	59
Later than one year and not later than five years	112	171
Later than five years	-	-

14. Expenditure for the year.

The Commission's budget for 2013-14 was set at £1,050,500. As a result of increased legal costs, associated with the defence of judicial reviews, and essential infrastructure work the Commission's net operating cost for 2013-14 was £1,082,762, including depreciation and notional costs, with the overspend against budget being approved by Scottish Government.

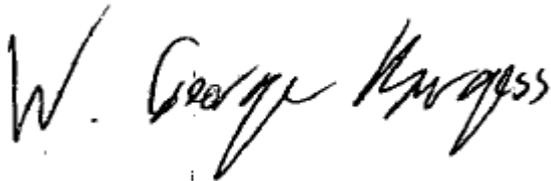
15. Segmental Reporting

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.

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 (FReM) 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

A member of the staff of the Scottish Ministers

18 May 2006