



## 2023-24 ANNUAL REPORT & ACCOUNTS

### 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 2023-24. The Performance Analysis within this Performance Report provides the basis for my perspective.

We have just concluded our busiest year on record in terms of new applications received, which clearly shows us returning to a level of business more in line with pre-pandemic levels. This also demonstrates the successful impact of our ongoing engagement programme with key stakeholders.

In addition to the increase in new cases, we have continued to encourage applications from anyone affected by the Post Office/Horizon issue, with a total of 19 applicants to date, resulting in eight referrals, six of which have been overturned by the High Court so far.

This makes our successful performance across the year all the more noteworthy and I am pleased to report that we achieved all five key case-related targets, despite the increase in case volumes. All of this has been achieved with diminishing resources and I therefore acknowledge the ongoing commitment, dedication and hard work of all staff and Members, without whom this level of performance could not be achieved.

Regarding our overall performance, the Commission's key performance indicators are set out on page 5. The number of cases received was 177 (139 in 2022-23), our highest number on record. We also concluded a higher number of cases, 142 (138 in 2022-23), despite ongoing resourcing challenges. We will continue to monitor the success of our ongoing engagement strategy, particularly in respect of future case volumes as this may well impact on future resourcing and/or review timescales.

A total of four cases were referred to the High Court during the year, two of which related to the Commission's ongoing review of Post Office cases. A total of six Post Office cases were granted during the year. There was also one other referral granted and one refused. Overall, our cumulative referral success rate was 66 % (64 % in 2022-23), based on successful appeals expressed as a percentage of referred cases which have been determined.

These indicators continue to provide an appropriate mechanism from which to provide assurance that the Commission is delivering a high level of service to applicants. We have, however, commenced a review of our performance reporting arrangements. Our report will now focus on the last 5-year period, rather than since inception, as a way of making the performance reporting more current and relevant.

The Commission continues to demonstrate strong financial management and control, operating efficiently and effectively within the constraints of the financial resources allocated to it and within its allocated budget for the year. No additional funding was sought this year, and no new legal actions were raised against the Commission. We did, however, continue with the successful recovery of awarded legal expenses from prior years. Increases in both pay and general operating costs were experienced and we anticipate that these pressures will increase in the years ahead. We will however continue to explore ways of meeting these challenges head on and to deliver a quality service to all stakeholders.



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### 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) a miscarriage of justice may have occurred, and (ii) 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 or not making a referral.

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

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 2024 the Commission's Corporate Risk Register identified the following key risk areas:

- Loss or significant reduction in funding
- Loss of key personnel and skills shortage
- Breach of data or IT Security
- Loss of Board expertise
- Change in legislation affecting the Commission
- Receipt of one or more cases which are exceptional in their nature and impact on the Commission's ability to investigate cases within existing resources
- Lack of effective stakeholder engagement
- Increase in number of court actions raised against the Commission and/or unsuccessfully defended actions.
- Fraud, bribery, corruption and/or loss of financial control
- Breach of physical security

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

number 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 with the non-achievement of business plan objectives.

In order to mitigate these risks, the Commission has developed a number of control actions, as set out within its corporate risk register. The risks identified have not directly impacted on performance in 2023-24.

### **Future Developments**

The Commission's 2024-25 Business Plan specifically identifies the agreed targets and aims for 2024-25. The Commission's key targets for the year ahead are as follows:

- to allocate cases received within an average of one month from the date of receipt;
- to complete the stage 1 pre-acceptance procedure within an average of three months from the date of stage 1 allocation;
- to conclude sentence-only reviews within an average of four months of the date of stage 2 allocation;
- to conclude cases involving a review of conviction within an average of eight months of the date of stage 2 allocation; and
- to complete the review of 98 % of the cases received before 31 March 2024, so that by the beginning of the 2025-26 reporting year no more than seven of the Commission's cases are more than 12 months old.

In recognition of the continued increase in case volumes, coupled with ongoing internal resource pressures, the average review target for stage 1 cases has been extended from two to three months. Reviewing all cases in a timely manner will however continue to be our focus and these targets will continue to be reviewed annually to ensure that they continue to be both challenging and realistic, whilst representing high levels of service.

### **Coronavirus Pandemic**

As outlined in the introduction, during 2023-24 the Commission saw a continuing trend towards exceeding pre-pandemic case numbers. Throughout the year there was a push to deliver our engagement strategy and reinstate a number of stakeholder activities, such as prison visits, which had been suspended during the pandemic. Having just received our highest number of new applications in any given year, the delivery of the engagement strategy would appear to have been effective thus far, although further work will be undertaken in future to attempt to quantify this impact.

A new Hybrid Working Policy has now been agreed with staff and the union and this will be rolled out over the coming months. The policy replicates the informal arrangements put in place during the pandemic and gives staff the opportunity to work from home up to two days per week, subject to business need and conditions set out within the policy.

The Board also continues to operate in a hybrid manner, although Members continue to increase the frequency of Board attendance in person. This reflects the perception of the ongoing benefits of this type of engagement and a general desire to increase the level of face-to-face engagement.

### **EU Withdrawal**

Throughout the year the Commission has continued to work with Scottish Government to identify and assess further potential impact of Brexit on the Commission. To date the impact has been assessed as minor in respect of the direct impact on the delivery of key services. Potential legislative impacts will continue to be kept under review.

### PERFORMANCE REPORT

#### PERFORMANCE ANALYSIS

This section sets out the Commission's performance management framework through reference to corporate and business planning and provides detailed outcome against business plan objectives and key case related targets, providing comparison with the prior year. In addition, a comprehensive analysis of the Commission's agreed performance indicators, over the past 5-year period, is provided along with a summary of financial performance and compliance with other matters.

#### Corporate Planning

The Commission has in place a Corporate Plan covering the period 1 April 2022 to 31 March 2025. The Corporate Plan sets out the Commission's strategic aims and priorities for the three-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 three-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.co.uk](http://www.sccrc.co.uk) or from the Commission.

Key performance information contained within the Business Plan is detailed below, including performance against all five key targets for the year, comparison of achievement against all key performance indicators over the last five years and financial results for the year ended 31 March 2024, including payment performance for suppliers. This represents all the key performance measures reported separately within the Business Plan.

#### Performance Against Key Targets

To 31 March 2024, the Commission's strategic aims, as set by the Scottish Ministers, were:

- to identify, review and address potential miscarriages of justice, and thereby contribute to the strengthening of public confidence in the Scottish criminal justice system and its ability to correct such miscarriages;
- to investigate all cases efficiently, without undue delay and to a consistently high standard;
- to work with others to deliver a quality service which is person-centred and trauma informed; and
- to promote public understanding of the Commission's role.

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 2023-24.

Performance against the Commission's key targets for 2023-24 is set out below:

Target	Outcome	Performance
(i) to allocate cases received within an average of 1 week from the date of receipt.	Achieved	4.5 day average *3.0 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 *1.8 month average
(iii) to conclude sentence-only reviews within an average of 4 months of the date of stage 2 allocation.	Achieved	4.0 month average *4.3 month average

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### Target

### Outcome

### Performance

(iv) to conclude cases involving a review of conviction within an average of 8 months of the date of stage 2 allocation.

Achieved

7.2 month average  
\*6.0 month average

(v) to complete the review of 98 % of the cases received before 31 March 2023, so that by the beginning of the 2024-25 reporting year no more than 3 of the Commission's cases are more than 12 months old.

Achieved\*\*

0 cases over 12 months old  
\*0 cases over 12 months old

\*2022-23 performance figures shown for comparison

\*\*Post Office Cases – two cases were removed from this section as they had initially been placed on hold, awaiting the receipt of further post office cases so that these could be dealt with together.

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

### Performance Indicators

The Commission has set itself a number of key performance indicators, as identified within the 2022-25 Corporate Plan, and reports on these within each Annual Report. The table below sets out performance against these indicators over the last five reporting years:

	2019-20	2020-21	2021-22	2022-23	2023-24
Number of cases received	128	107	98	139	177
*Number of concluded cases	129	93	102	138	142
Average time taken from date of acceptance to date of conclusion	7.0 months	6.8 months	7.3 months	6.0 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	4	4	3	6	4
Outcome of referrals decided in year	2 granted 2 refused	1 granted 1 refused	1 granted	1 granted	7 granted 1 refused
Cases abandoned following referral	0	0	1	0	0
**Number of formal complaints received	3	3	7	3	2
Number of cases subject to judicial review	0	2	2	0	0

\*The number of concluded cases can exceed the number received in each year as a result of cases received in previous financial years concluding in a subsequent year.

\*\*Of the two formal complaints received, one was not upheld on account of it relating to a case decision and therefore following outside of the complaint procedure's remit, and the other was not upheld following full review.

Performance relating to disclosure requests is also set out within the full 2023-24 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 2023 to 31 March 2024. 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 2024 are set out in pages 24 to 27. The Notes to the Accounts on pages 28 to 37 form part of the Accounts.

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The Commission's cash budget for 2023-24 was set at £1,235,000. No additional funding was sought during the year.

Comprehensive net expenditure for the year was £1189k, which includes £132k of non-cash expenditure against a cash budget of £1,235k. As with 2022-23, expenditure on both legal costs and investigations was considerably below budget primarily because of no new legal actions being raised during the year. Recurring savings were also realised in respect of staff costs which facilitated, in part, the implementation of the 2023-24 pay award.

2023-24 Cash Budget:	£1,235,000
2023-24 Non-Cash Budget:	£90,000
Additional Funding:	0

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
2023-24 Draw Downs	£358,000	£307,000	£274,000	£296,000

Total Funding Draw Down	£1,235,000
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The capital budget for the year was set at £10k. Actual capital expenditure for the year amounted to £2k and was in respect of replacement IT hardware.

### 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.

As a result of remote working and post-pandemic operating procedures, the Commission continued to adopt a flexible approach to supplier payments, making use of both BACS payments alongside SEAS payments. A total of 98.8 % of invoices were paid within the 10-day target, albeit the average payment timescale was 2.8 days from the date of receipt. This compares with 98.4 % and 3.2 days respectively in 2022-23. This demonstrates the Commission's ongoing excellence in payment performance.

As at 31 March 2024 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 2023-24 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. Ongoing policy commitments include:

- to reduce energy and minimise waste, paper and water consumption;
- to minimise the impact of the Commission's travel arrangements on the environment;
- to purchase products and services with regard to environmental impact; and
- to ensure staff are aware of and are committed to the duty to reduce the impact of the Commission's operations on the environment.

Details of the Commission's Environmental Policy and action plan are available on the website: [www.sccrc.co.uk](http://www.sccrc.co.uk).

The environmental actions taken forward during the course of 2023-24 have included:

- reducing the level of energy consumption where possible;
- recycling more of our waste and exploring the possibility of further recycling options;
- reducing the generation of paper by moving to a default system of paperless case files;
- continuing to reduce business mileage and travel where possible; and





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- educating staff further on their responsibilities to contribute to the achievement of the Commission's environmental aims including conducting regular dialogue on environmental matters and staff attendance at home energy training in December 2023 with a view to reducing impacts of home working and generally raise awareness of energy saving measures.

In addition, the Commission has produced and published its 2021-2023 Biodiversity Report which is also available on the website.

### **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.

*Michael Walker*

**MICHAEL WALKER**

Chief Executive

09 July 2024

### 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 2023 to 31 March 2024. 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.

The Act provides that there shall be no fewer than 3 Members. As at 31 March 2024 there were 8 Members serving on the Commission, one of whom is Chair. All appointments to the Commission were made by Her Majesty The Queen, with the exception of the latest appointment which was made by His Majesty The King, and all on the recommendation of the Scottish Ministers.

		Start Date:	Finish Date:
<b>Chairman:</b>	Mr Bill Matthews	01.01.17	-
<b>Board Members:</b>			
<small>*Audit Committee Members</small>	Professor Jim Fraser*	01.07.15	30.06.23
	Mr Raymond McMenamin	01.01.17	-
	Mrs Elaine Noad*	01.01.17	-
	Dr Alex Quinn	01.04.19	-
	Ms Laura Reilly*	01.04.19	-
	Mrs Gillian Mawdsley	01.07.21	-
	Ms Jacqueline Fordyce	01.07.22	-
	Mrs Suzanne Mertes*	01.10.23	-

<small>As at 31 March 2024</small>	<b>Male</b>	<b>Female</b>
Chairman	1	-
Board Members	2	5

The Register of Interests for Commission Members can be found on the Commission's website [www.sccrc.co.uk](http://www.sccrc.co.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**

The Commission aims to undertake meaningful research and development each year as a way of analysing the impact its work has on meeting both strategic aims and objectives. Work commenced in 2023-24 on evaluating the impact of the Commission's easy read application forms and information leaflets. So far this has taken the form of applicant feedback interviews and these are scheduled to continue in 2024-25, culminating in the production of an evaluation report for consideration by the Board.

### **Future Developments**

Details of the Commission's future developments, including case targets for 2024-25 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. The Commission is also committed to compliance with the Equality Act 2010 and sets out to ensure that its services are open and accessible to all.

### **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.

## **CORPORATE GOVERNANCE REPORT**

### **STATEMENT OF 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 on a reasonable basis;
- 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;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Director-General, Accountable Officer for the Scottish Government Justice Directorate designated the Commission's Chief Executive, Mr Michael Walker, 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 2023-24 the Board met formally on 12 occasions (11 Board meetings and 1 Policy meeting). 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.co.uk](http://www.sccrc.co.uk)) is also updated with minutes which have been drafted in accordance with the Commission's Publication Scheme.

The Audit Committee comprises 3 Members of the Board and has its own terms of reference in place which sets out authorities delegated to it by the Board. As standard, the Audit Committee receives reports from its external

and internal auditors, and reports from management of standard items including Risk Management, Business Continuity Planning and Best Value.

### **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 2022-23, with the updated corporate risk register being produced following a full Board Risk Workshop held in March 2023. 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 organisational 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. The Commission's current risk management arrangement were reviewed as part of a scheduled Policy meeting in March 2023 where a Risk Workshop was held. This process included both a review of the policy and procedure as well as a review and update of the corporate risk register. This resulted in the development of a more focused top 10 approach which considered current and most relevant business risk.

### **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;

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- 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 Annual Audit report and other reports.

My review and assessment have been informed directly by the following key processes which have operated continuously and effectively during the course of 2023-24:

- monthly meetings of the Board of the Commission (with the exception of December 2023) to consider, inter alia, policies and plans and the strategic direction of the Commission;
- regular discussions with all staff when everyone is encouraged to identify new issues with a view to updating the record of areas of potential risks facing the organisation;
- one formal Policy meeting 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;
- two formal 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;
- 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.

My review has also been informed by the internal auditor's annual assurance statement which provided details of work undertaken during the year, including reviews of succession planning and an independent staff survey. Overall, reasonable assurance was provided and a number of recommendations were made to enhance the overall effectiveness of control over these systems.

As Accountable Officer, I can confirm that I am 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 identified.

### ACCOUNTABILITY REPORT REMUNERATION & STAFF REPORT

The Remuneration & Staff Report includes details of Commission Members and staff expenditure and numbers, an analysis of Board Members' Fees and Expenses, details of the remuneration and pension benefits in 2022-23 and 2023-24 for the Chief Executive and the Director of Corporate Services, and a Fair Pay Disclosure. All of these have been subject to audit by the Commission's auditors.

#### STAFF REPORT

##### Staffing

The Commission's Chief Executive, Mr Michael Walker, is also the Accountable Officer and was supported by the following staff complement as at 31 March 2024:

Job Title:	Male	Female
Director of Corporate Services	1	-
Senior Legal Officer	1	1
Legal Officer	1	2
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 2023-24 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 in 2023-24 was 1.7 days, this is a slightly higher rate than in 2022-23 where the average was 0.4 days. This figure does not take into account employees who were on long-term absence and overall, still represents an extremely low level of staff absence.

##### 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 link 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 or other Protected Characteristics as defined by the Equalities Act 2010 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 actions are included within the Mainstreaming Report and published on the Commission's website at least every 2 years.



## 2023-24 ANNUAL REPORT & ACCOUNTS

### 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 (Audited)

	2023-24 £'000	2022-23 £'000
<b>Commission Members</b>		
Fees	74	77
Expenses and travel time allowance	1	1
Social security costs	2	3
<b>Total</b>	<b><u>77</u></b>	<b><u>81</u></b>
<b>Staff</b>		
Wages and salaries	521	487
Social security costs	59	58
Pension costs	152	140
Agency staff	5	6
<b>Total</b>	<b><u>737</u></b>	<b><u>691</u></b>
<b>Total Commission Members and Staff Expenditure</b>	<b><u>814</u></b>	<b><u>772</u></b>

### Staff Numbers (Audited)

	2023-24	2022-23
<b>Average numbers of staff during the year</b>		
Commission members	8	8
Permanent employees	10	10
Fixed term appointments	0	0
<b>Total</b>	<b><u>18</u></b>	<b><u>18</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.

### Analysis of Board Members Fees & Expenses (Audited)

	2023-24	2022-23
Board Member	Total Fees (£'000)	Total Fees (£'000)
Mr Bill Matthews	15 - 20	15 - 20
Professor Jim Fraser	0 - 5	0 - 5
Mrs Elaine Noad	5 - 10	5 - 10
Mr Raymond McMenamin	10 - 15	10 - 15
Ms Laura Reilly	5 - 10	5 - 10
Dr Alex Quinn	5 - 10	5 - 10
Mrs Gillian Mawdsley	5 - 10	5 - 10
Ms Jacqueline Fordyce	5 - 10	5 - 10
Ms Suzanne Mertes	0 - 5	-

### Statement on the Remuneration Policy for Senior Appointments

In accordance with the FRM, the Commission discloses details of the remuneration arrangements in place for senior appointments, which, for the reporting period, specifically covers that of the Chief Executive and Director of Corporate Services.

The Chief Executive's contract of employment was signed on 1 October 2021. The Chief Executive appointment is permanent and has 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. No benefits in kind were made to either the Chief Executive or Director of Corporate Services.

The Commission's Board agreed a salary range for the Chief Executive and Director of Corporate Services 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 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.

In the year to 31 March 2024 there were no staff departures under a voluntary early release arrangement and no exit packages were paid.

### Remuneration (Audited)

Officials	Salary Banding (£'000)		Bonus Payments (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits (to nearest £1000)		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Mr Michael Walker	100-105	100-105	-	-	-	-	*Not Available	76,000	*Not Available	175 - 180
Mr Chris Reddick	80-85	75-80	-	-	-	-	*Not Available	16,000	*Not Available	90 - 95

\*See Pension Benefits (Audited) Below

## 2023-24 ANNUAL REPORT & ACCOUNTS

### Fair Pay Disclosure (Audited)

The table below discloses the relationship between the remuneration, before pension benefits, of the highest paid individual (the Chief Executive), based on the midpoint of this salary range, and the lower quartile, median and upper quartile of the Commission's staff.

Top to Median Staff Pay Multiples	2023-24	2022-23
Chief Executive Banding	£100-105k	£100-105k
Lower Quartile Remuneration	30,331	29,224
Lower Quartile Ratio	3.4:1	3.5:1
Median Remuneration	52,603	49,860
Median Ratio	1.9:1	2.1:1
Upper Quartile Remuneration	68,867	65,276
Upper Quartile Ratio	1.5:1	1.6:1
Remuneration Range	£25-30k to £100-£105k	£25-30k to £100-£105k

The percentage change in the remuneration of the Chief Executive from 2022-23 is an increase of 1.3%. The average percentage change in the remuneration of other staff is an increase of 7.0%.

The staff awards reflect the 2-year Scottish Government Pay Policy which the Commission applies under the terms of the analogue agreement.

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

### Pension Benefits (Audited)

Accrued pension benefits for directors are not included in this table for 2023-24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

	Accrued pension at pension age as at 31/3/23 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr Michael Walker	Not Available	Not Available	Not Available	527	Not Available
Mr Chris Reddick	Not Available	Not Available	Not Available	419	Not Available

### 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 Pensions Increase legislation.

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 that is funded by the employer. It does not include 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.

## 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 2023-24 Accounts were at a cost of £11,360

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 2024.

#### Losses and Special Payments

There were no losses or special payments made during the year ended 31 March 2024.

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

There were no changes to property, plant or equipment or intangible assets during the year ended 31 March 2024.

#### Post Statement of Financial Position Date Events

There are no such events to report for the year ended 31 March 2024.

#### Contingent Liabilities

There are no contingent liabilities for the year ended 31 March 2024.

#### Fees and Charges

There are no fees or charges for the year ended 31 March 2024.

*Michael Walker*

**MICHAEL WALKER**

Chief Executive

09 July 2024

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

**Reporting on the audit of the financial statements**

**Opinion on financial statements**

I have audited the financial statements in the annual report and accounts of the Scottish Criminal Cases Review Commission for the year ended 31 March 2024 under the Public Finance and Accountability (Scotland) Act. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the accounts, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the 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 5 June 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Conclusions relating to going concern basis of accounting**

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

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

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



### **Risks of material misstatement**

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

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

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

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

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

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

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

- using my understanding of the central government sector to identify that the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer and the Director of Corporate Services as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer and the Director of Corporate Services concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the

perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

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

### **Opinion on regularity**

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

### **Responsibilities for regularity**

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

## **Reporting on other requirements**

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

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

### **Other information**

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

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

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers; and

## 2023-24 ANNUAL REPORT & ACCOUNTS

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

I have nothing to report in respect of these matters.

### Conclusions on wider scope responsibilities

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

### Use of my report

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

*Gillian McCreadie*

Gillian McCreadie

Senior Audit Manager

Audit Scotland

4th Floor

8 Nelson Mandela Place

Glasgow

G2 1BT

09 July 2024

## 2023-24 ANNUAL REPORT & ACCOUNTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 MARCH 2024

	Notes	2023-24	2022-23
		£000	£000
<b>Operating Expenditure</b>			
Staff expenditure	2	(814)	(772)
Depreciation	7,8,9	(132)	(131)
Other administration expenditure	3	(241)	(181)
Interest costs	4	(7)	(8)
Notional costs	6	(3)	(3)
<b>Net Operating Cost</b>		<b>(1,197)</b>	<b>(1,095)</b>
<b>Non-Operating Income</b>			
Other Income	5	<b>8</b>	<b>4</b>
<b>Total Comprehensive Net Expenditure</b>	SCF	<b>(1,189)</b>	<b>(1,091)</b>

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

## 2023-24 ANNUAL REPORT & ACCOUNTS

### STATEMENT OF FINANCIAL POSITION

as at 31 March 2024

	Notes	31 March 2024	31 March 2023
		£'000	£'000
<b>Non-current assets</b>			
Property, plant and equipment	7	305	349
Right-of-use assets	8	822	824
Intangible assets	9	14	24
<b>Total non-current assets</b>		<b>1,141</b>	<b>1,197</b>
<b>Current assets</b>			
Trade and other receivables	10	46	50
Cash and cash equivalents	11	456	370
<b>Total current assets</b>		<b>502</b>	<b>420</b>
<b>Total assets</b>		<b>1,643</b>	<b>1,617</b>
<b>Current liabilities</b>			
Trade and other payables	12	(82)	(70)
Other creditors	12	(28)	(28)
Lease liabilities	14	(83)	(82)
<b>Total current liabilities</b>		<b>(193)</b>	<b>(180)</b>
<b>Total assets less current liabilities</b>		<b>1,450</b>	<b>1,437</b>
<b>Non-current liabilities</b>			
Other creditors	12	(211)	(239)
Provisions for liabilities	13	(153)	(85)
Lease liabilities	14	(646)	(728)
<b>Total non-current liabilities</b>		<b>(1,010)</b>	<b>(1,052)</b>
<b>Total liabilities</b>		<b>(1,203)</b>	<b>(1,232)</b>
<b>Assets less liabilities</b>		<b>440</b>	<b>385</b>
<b>Taxpayers Equity</b>			
General Reserve	SoCTE	440	385
<b>Total taxpayers equity</b>		<b>440</b>	<b>385</b>

The annual report and accounts were authorised for issue by the Accountable Officer 09 July 2024

*Michael Walker*

**MICHAEL WALKER**

Chief Executive

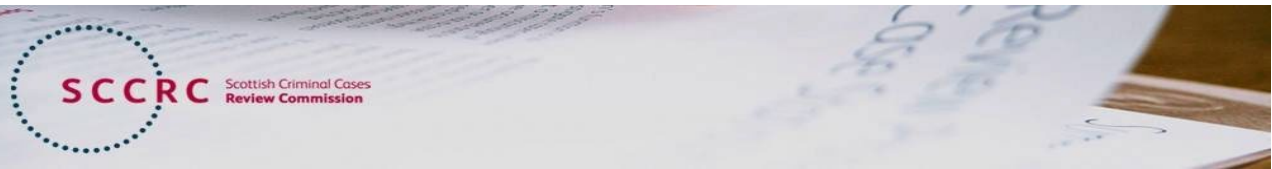
09 July 2024

## 2023-24 ANNUAL REPORT & ACCOUNTS

### STATEMENT OF CASH FLOWS for the year ended 31 March 2024

	Notes	2023-24	2022-23
		£'000	£'000
<b>Cash flows from operating activities</b>			
Comprehensive net expenditure	SoCNE	(1,189)	(1,091)
Adjustments for non-cash transactions			
Depreciation	7,8,9	132	131
Notional costs	6	3	3
<b>Movements in working capital</b>			
(Increase)/decrease in trade and other receivables	10	4	(6)
Increase/(decrease) in trade and other payables	12	(16)	(16)
Increase/(decrease) in provision	13	-	-
<b>Net cash outflow from operating activities</b>		<b>(1,066)</b>	<b>(979)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	7	(2)	(7)
Purchase of intangible assets	9	-	(8)
Proceeds from disposal of property, plant and equipment	7,9	-	-
<b>Net cash flow from investing activities</b>		<b>(2)</b>	<b>(15)</b>
<b>Cash flows from financing activities</b>			
Grant from Scottish Government	SoCTE	1,235	1,219
Movement in lease liabilities	14	(81)	(96)
<b>Net cash flow from financing</b>		<b>1,154</b>	<b>1,123</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>86</b>	<b>129</b>
Cash and cash equivalents at beginning of period	11	370	241
Cash and cash equivalents at end of period	11	456	370
<b>Net change in cash and cash equivalent balances</b>		<b>86</b>	<b>129</b>





# 2023-24 ANNUAL REPORT & ACCOUNTS

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2024

		General Reserve	
	Note	2023-24	2022-23
		£'000	£'000
Balance at 1 April		386	254
Non-cash charges – notional costs	6	3	3
Other adjustment	7	5	-
Comprehensive net expenditure for the year	SoCNE	(1,189)	(1,091)
Scottish Government Funding		1,235	1,219
Balance at 31 March	SoFP	<u>440</u>	<u>385</u>

### NOTES TO THE ACCOUNTS for the year ended 31 March 2024

#### 1. Statement of accounting policies

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

The preparation of the accounts in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the accounting policies. The areas involving greater judgement or complexity, or areas where assumptions and estimates are significant to the accounts, such as provisions, accruals and prepayments, are set out below.

##### (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

Depreciation 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	13 years (revised from 10 years on 14 October 2019)

For depreciation of right-of-use assets, refer to note 1 (h).

##### (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. Intangible assets are amortised on a straight line basis over 5 years.

##### (e) Receivables

All material amounts outstanding at 31 March 2024 have been brought into account irrespective of when actual payments were received.

## 2023-24 ANNUAL REPORT & ACCOUNTS

### (f) Payables

All material amounts outstanding at 31 March 2024 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

IFRS 16 Leases has been implemented from 1 April 2022; this introduced a single lessee accounting model that requires a lessee to recognise ("right-of-use") assets and liabilities for all leases removing the distinction between operating and finance leases.

At inception of a contract, the Commission assesses whether a contract is, or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Commission assesses whether:

- the contract involves the use of an identified asset;
- the Commission has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and
- the Commission has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 April 2022.

At the commencement of a lease, the Commission recognises a right-of-use asset and a lease liability.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of any costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right of use asset is subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets. The cost measurement model in IFRS 16 is used as an appropriate proxy for current value in existing use or fair value.

The right-of-use asset is subsequently depreciated using the straight line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of property plant and equipment assets. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date and discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (HMT). The HMT discount rates were 0.95 % at the date of initial application of IFRS 16 (1 April 2022). The lease liability is presented in note 14 to the accounts.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Commission's estimate of the amount expected to be payable under a residual value guarantee, or if the Commission changes its assessment of whether it will exercise a purchase, extension or termination option.

The Commission has elected not to recognise right-of-use assets and lease liabilities for the following leases:

- intangible assets;
- non-lease components of contracts where applicable;
- low value assets (determined to be in line with capitalisation thresholds on Property, Plant and Equipment; and
- leases with a lease term of 12 months or less.

**(i) Changes in estimation techniques**

There have been no material changes in estimation techniques which were introduced in 2023-24.

**(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**

All new standards issued, and amendments made to existing standards are reviewed by the Financial Reporting and Advisory Board (FRaB) for subsequent inclusion in the FReM in force for the year in which the changes become applicable.

Standard that was in issue, but not yet effective in the financial year was IFRS 17 Insurance contracts which has replaced IFRS 4 Insurance Contracts for accounting periods starting on or after 1 January 2023. The adoption of IFRS 17 in the public sector is due to apply from 1 April 2025.

IFRS 17 redefines what constitutes an insurance contract broadly, bringing many more situations in scope.

The Commission will assess the impact of this standard ahead of the implementation date.

**(m) Events subsequent to the date of the Statement of Financial Position**

Since the end of the reporting period there have been no significant post year-end activities to report.

**(n) Pension Scheme**

All employees have pension benefits provided through the Principal Civil Service Pension Scheme (PCSPS). The Commission makes payments of superannuation contributions to the PCSPS at rates set by the Government Actuary. The Commission has no liability for other employers' obligations to the multi-employer scheme.

The PCSPS is an unfunded multi-employer defined benefit scheme but the Commission is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2020. A copy of the actuarial report can be found at [Scheme valuations - Civil Service Pension Scheme](#)

Further details can also be found in the resource accounts of the Cabinet Office at [Resource accounts - Civil Service Pension Scheme](#).

## 2023-24 ANNUAL REPORT & ACCOUNTS

### 2. Staff expenditure

	2023-24	2022-23
	£'000	£'000
<b>Commission members</b>		
Fees	74	77
Expenses and travel time allowance	1	1
Social security costs	2	3
<b>Total Commission members</b>	<b>77</b>	<b>81</b>
<b>Staff</b>		
Wages and salaries	521	487
Social security costs	59	58
Pension costs	152	140
Agency staff	5	6
<b>Total staff</b>	<b>737</b>	<b>691</b>
<b>Total staff costs</b>	<b>814</b>	<b>772</b>

### Staff numbers

	2023-24	2022-23
<b>Average numbers of staff during the year</b>		
Commission members	8	8
Permanent employees	10	10
Fixed term appointments	0	0
<b>Total</b>	<b>18</b>	<b>18</b>

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

### 3. Other administration expenditure

	2023-24	2022-23
	£'000	£'000
Accommodation costs	90	37
Travel costs	1	2
Training costs	4	-
Legal fees & expenses	4	8
Supplies and services	104	94
Stationery costs	1	1
Telecommunications costs	13	12
Other office costs	13	17
Audit fee	11	10
<b>Total other administration costs</b>	<b>241</b>	<b>181</b>

### 4. Finance expenditure

	2023-24	2022-23
	£'000	£'000
Interest costs	7	8

## 2023-24 ANNUAL REPORT & ACCOUNTS

### 5. Income

As a result of court cases, £8k and £4k of costs were awarded to the SCCRC in 2023-24 and 2022-23, respectively.

	2023-24	2022-23
	£'000	£'000
<b>Non-Operating Income</b>		
Other Income	8	4

### 6. 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:

	2023-24	2022-23
	£'000	£'000
Services from the Scottish Government	3	3
<b>Total</b>	<b>3</b>	<b>3</b>

### 7. Property, plant and equipment

	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
<b>Cost</b>				
At 1 April 2023	465	10	25	500
Additions	-	-	2	2
Write-down	(13)	-	-	(13)
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<b>452</b>	<b>10</b>	<b>27</b>	<b>489</b>
<b>Depreciation</b>				
At 1 April 2023	125	5	19	149
Charge for year	36	2	2	40
Write-down	(5)	-	-	(5)
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<b>156</b>	<b>7</b>	<b>21</b>	<b>184</b>
<b>NBV at 31 March 2024</b>	<b>296</b>	<b>3</b>	<b>6</b>	<b>305</b>
NBV at 31 March 2023	339	5	5	349
<b>Analysis of asset financing:</b>				
Owned	296	3	6	305
Leased	-	-	-	-
<b>NBV at 31 March 2024</b>	<b>296</b>	<b>3</b>	<b>6</b>	<b>305</b>



## 2023-24 ANNUAL REPORT & ACCOUNTS

### Prior year comparison

	Fixtures & Fittings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
<b>Cost</b>				
At 1 April 2022	465	10	25	500
Additions	-	-	7	7
Write-down	-	-	(8)	(8)
Disposals	-	-	-	-
<b>At 31 March 2023</b>	<b>465</b>	<b>10</b>	<b>24</b>	<b>499</b>
<b>Depreciation</b>				
At 1 April 2022	90	3	24	117
Charge for year	36	2	3	41
Write-down	-	-	(8)	(8)
Disposals	-	-	-	-
<b>At 31 March 2023</b>	<b>126</b>	<b>5</b>	<b>19</b>	<b>150</b>
<b>NBV at 31 March 2023</b>	<b>339</b>	<b>5</b>	<b>5</b>	<b>349</b>
NBV at 31 March 2022	375	7	1	383
<b>Analysis of asset financing:</b>				
Owned	339	5	5	349
Leased	-	-	-	-
<b>NBV at 31 March 2023</b>	<b>339</b>	<b>5</b>	<b>5</b>	<b>349</b>

### 8. Right-of-use assets

	Land and buildings £'000	Total £'000
<b>Cost</b>		
<b>As at 1 April 2023*</b>	906	906
Additions	80	80
Write-down	-	-
Disposals	-	-
<b>As at 31 March 2024</b>	<b>986</b>	<b>986</b>
<b>Depreciation</b>		
Balance at 1 April 2023*	82	82
Charge for year	82	82
Write-down	-	-
Disposals	-	-
<b>Balance at 31 March 2024</b>	<b>164</b>	<b>164</b>
<b>NBV at 31 March 2024</b>	<b>822</b>	<b>822</b>
NBV at 31 March 2023*	824	824
<b>Analysis of asset financing:</b>		
Owned	-	-
Leased	838	838
<b>NBV at 31 March 2024</b>	<b>822</b>	<b>822</b>

## 2023-24 ANNUAL REPORT & ACCOUNTS

### Prior year comparison

	Land and buildings	Total
	£'000	£'000
<b>Cost</b>		
<b>As at 1 April 2022</b>	-	-
Initial recognition	906	906
Additions	-	-
Write-down	-	-
Disposals	-	-
<b>As at 31 March 2023</b>	<b>906</b>	<b>906</b>
<b>Amortisation</b>		
Balance at 1 April 2022	-	-
Charge for year	82	82
Write-down	-	-
Disposals	-	-
<b>Balance at 31 March 2023</b>	<b>82</b>	<b>82</b>
<b>NBV at 31 March 2023</b>	<b>824</b>	<b>824</b>
NBV at 31 March 2022	-	-
<b>Analysis of asset financing:</b>		
Owned	-	-
Leased	824	824
<b>NBV at 31 March 2023</b>	<b>824</b>	<b>824</b>

### 9. Intangible assets

	Software Licenses	Total
	£'000	£'000
<b>Cost</b>		
<b>As at 1 April 2023</b>	48	48
Additions	-	-
Write-down	-	-
Disposals	-	-
<b>As at 31 March 2024</b>	<b>48</b>	<b>48</b>
<b>Amortisation</b>		
Balance at 1 April 2023	24	24
Charge for year	10	10
Disposals	-	-
<b>Balance at 31 March 2024</b>	<b>34</b>	<b>34</b>
<b>NBV at 31 March 2024</b>	<b>14</b>	<b>14</b>
NBV at 31 March 2023	24	24
<b>Analysis of asset financing:</b>		
Owned	14	14
Leased	-	-
<b>NBV at 31 March 2024</b>	<b>14</b>	<b>14</b>

## 2023-24 ANNUAL REPORT & ACCOUNTS

### Prior year comparison

	Software Licenses	Total
	£'000	£'000
<b>Cost</b>		
<b>As at 1 April 2022</b>		
Additions	40	40
Write-down	8	8
Disposals	-	-
<b>As at 31 March 2023</b>	<b>48</b>	<b>48</b>
<b>Amortisation</b>		
Balance at 1 April 2022	16	16
Charge for year	8	8
Disposals	-	-
<b>Balance at 31 March 2023</b>	<b>24</b>	<b>24</b>
<b>NBV at 31 March 2023</b>	<b>24</b>	<b>24</b>
NBV at 31 March 2022	17	17
<b>Analysis of asset financing:</b>		
Owned	24	24
Leased	-	-
<b>NBV at 31 March 2023</b>	<b>24</b>	<b>24</b>

### 10. Trade receivables and other current assets

	2023-24	2022-23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Trade receivables	-	-
Prepayments	46	50
<b>Total receivable within 1 year</b>	<b>46</b>	<b>50</b>

### 11. Cash and cash equivalents

	2023-24	2022-23
	£'000	£'000
Balance at 1 April	370	241
Net change in cash and cash equivalent balances	86	129
<b>Balance at 31 March</b>	<b>456</b>	<b>370</b>
<b>The following balances at 31 March were held at:</b>		
Government Banking Service	456	370
Commercial banks and cash in hand	-	-
<b>Balance at 31 March</b>	<b>456</b>	<b>370</b>

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

## 2023-24 ANNUAL REPORT & ACCOUNTS

### 12. Liabilities

	2023-24	2022-23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Trade payables	-	-
Accruals	82	70
Other creditors	28	28
<b>Total due within one year</b>	<b>110</b>	<b>98</b>
<b>Amounts falling due in more than one year:</b>		
Other creditors	211	239
<b>Total due in more than one year</b>	<b>211</b>	<b>239</b>

The other creditors are associated with the incentive relating to the lease that was agreed in the year to 31 March 2020. Further information regarding the incentive can be found in note 17.

### 13. Provisions for liabilities and charges

	2023-24	2022-23
	£'000	£'000
<b>Balance at 1 April</b>	<b>85</b>	<b>85</b>
Provided in year	81	-
Provisions utilised in the year	-	-
Provisions written back	(13)	-
<b>Balance at 31 March</b>	<b>153</b>	<b>85</b>

The Commission has established a provision of £153,000 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 increased during the year following a full external assessment of the likely value of expenditure required to settle this obligation. This will continue to be kept under review.

### 14. Lease liabilities

	31 March 2024	31 March 2023
	£'000	£'000
<b>Buildings:</b>		
Not later than one year	89	89
Later than one year and not later than five years	357	357
Later than five years	313	402
	<b>759</b>	<b>848</b>
Less unaccrued interest	(31)	(38)
<b>Balance as at 31 March</b>	<b>728</b>	<b>810</b>
Current	82	82
Non-current	646	728
	<b>728</b>	<b>810</b>

### Amounts recognised in the Statement of Comprehensive Net Expenditure

	31 March 2024	31 March 2023
	£'000	£'000
Depreciation	82	82
Interest expense	7	8
<b>Total Lease Costs through SoCNE</b>	<b>89</b>	<b>90</b>

## 2023-24 ANNUAL REPORT & ACCOUNTS

### Amounts recognised in the Statement of Cash Flows

	31 March 2024	31 March 2023
		£'000
Cash flows	88	88
Interest expense	7	8
<b>Repayment of principal on leases</b>	<b>95</b>	<b>96</b>

### 15. 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 £1,235k for the year.

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

### 16. Capital commitments and contingent liabilities

There were no new capital commitments or contingent liabilities.

### 17. Commitments under leases

Following the adoption of IFRS 16 with effect from 1 April 2022, the Commission's lease is now recognised on-balance sheet as a right-of-use asset and lease liability.

In relation to the lease, an incentive was agreed which was capitalised within Fixtures and Fittings assets (note 7) in the year to 31 March 2020 and since recognised as a reduction in rental expense over the lease term. While the associated commitment liability (summarised within other creditors in note 12) is outlined below.

	31 March 2024	31 March 2023
	£'000	£'000
<b>Lease Incentive:</b>		
Not later than one year	28	28
Later than one year and not later than five years	112	112
Later than five years	99	127

### 18. Contingent Asset

There were no new contingent assets.

### 19. Expenditure for the year

The Commission's resource budget for 2023-24 was set at £1,235k. The costs associated with the defence of legal actions continued the trend of exceeding budget. However, investigation costs were down and overall the Commission operated within budget did not require any additional funding from Scottish Government.

Comprehensive net expenditure for the year was £1,189k including depreciation, notional costs and interest costs.

### 20. 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.

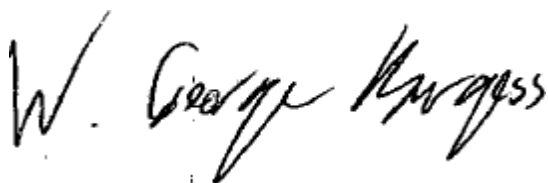
## 2023-24 ANNUAL REPORT & ACCOUNTS



### 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 (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