



**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 which it is the duty of the Scottish Criminal Cases Review Commission to prepare in respect of the financial year ended 31 March 2002 and in respect of any subsequent financial year, shall comprise:
 - 2.1 a foreword;
 - 2.2 an income and expenditure account;
 - 2.3 a balance sheet;
 - 2.4 a cash flow statement;
 - 2.5 a statement of total recognised gains and losses;
 - 2.6 a statement of accountable officer's responsibilities; and
 - 2.7 a statement on the system of internal control.

including such notes as may be necessary for the purposes referred to in the following paragraphs.

3. The statement of accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the end of the financial year. Subject to this requirement, the accounts shall be prepared in accordance with:
 - 3.1 the accounting and disclosure requirements of the Companies Act for the time being in force; and
 - 3.2 generally accepted accounting practice in the UK, including accounting standards issued or adopted by the Accounting Standards Board; and
 - 3.3 guidance which Scottish Ministers may issue from time to time in respect of accounts which are required to give a true and fair view;
 - 3.4 the accounting and disclosure requirements given in "Executive NDPBs: Annual Reports and Accounts Guidance", as amended or augmented from time to time.

insofar as these are appropriate to the Commission and are in force for the financial year for which the statement of accounts is to be prepared.

4. Clarification of the application of the accounting and disclosure requirements of the Companies Act and accounting standards is given in Schedule 1 attached. Additional disclosure requirements are set out in Schedule 2 attached.

5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of..

5.1 fixed assets at their value to the business by reference to current costs; and

5.2 stocks valued at the lower of net current replacement cost (or historical cost if this is not materially different) and net realisable value.

6. The statement of accounts shall be sent to Scottish Ministers and to the Auditor General for Scotland within 3 months of the end of the financial year to which the statement relates.

7. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 30 May 2001 is hereby revoked.

RICHARD SCOTT

Signed by the authority of the Scottish Ministers

Dated: 26 September 2002

SCHEDULE 1

APPLICATION OF THE ACCOUNTING AND DISCLOSURE REQUIREMENTS OF THE COMPANIES ACT AND ACCOUNTING STANDARDS

Companies Act

1. The disclosure exemptions permitted by the Companies Act shall not apply to the Commission.
2. The Companies Act requires certain information to be disclosed in the Director's Report. To the extent that it is appropriate, the information relating to the Scottish Criminal Cases Review Commission shall be contained in the foreword.
3. When preparing its income and expenditure account the Commission shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies Act.
4. When preparing its balance sheet the Commission shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies Act. The balance sheet totals are to be struck at total assets less current liabilities.
5. The Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies Act.
6. The foreword and balance sheet shall be signed and dated by the Commission's Accountable Officer.

Accounting Standards

6. The Commission is not required to include a note showing historical cost profits and losses as described in FRS3.
7. The Commission shall not adopt the Financial Reporting Standard for Smaller Entities.

SCHEDULE 2

ADDITIONAL DISCLOSURE REQUIREMENTS

- 1 The foreword shall, *inter alia*:
 - 1.1 state that the statement of accounts have been prepared in a form directed by the Scottish Ministers in accordance with paragraph 9(2) of Schedule 9A to the Criminal Procedure (Scotland) Act 1995.
 - 1.2 include a brief history of the Scottish Criminal Cases Review Commission and its statutory background.
2. The notes to the accounts shall include:
 - 2.1 details of any key corporate financial targets set by the Scottish Ministers together with an indication of the performance achieved, and
 - 2.2 details of the pension arrangements operated by the Board and that the scheme accords with the guidance contained in "Non-Departmental Public Bodies: A guide for Departments.