

## 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 2015-16. The Performance Analysis within this Performance Report provides the basis for my perspective.

In respect of our key targets, I am pleased that, despite the continued high level of new applications, we have managed to achieve all of these. Average review times for sentence-only and conviction cases were 3.9 and 6.5 months respectively for the year, which is a great achievement. This level of high performance has only been possible through the effectiveness and continued hard work of my staff and the Board.

My assessment of overall performance is also assisted through analysis of the Commission's key performance indicators, as set out on page 4. Our regular review and implementation of enhancements to case handling procedures has helped us reduce the average time taken from the date a case is accepted to the date of conclusion to a record low of 6.3 months. At the same time we have maintained our cumulative referral success rate at 65%. Collectively these indicators provide me with assurance that the Commission is delivering a high level of service to applicants.

With regard to financial performance, despite having our 2015-16 budget frozen at its 2014-15 level, we have demonstrated strong financial management and control, drawing down 97% of our available ordinary budget, reducing our level of cash and cash equivalents at year-end in accordance with audit recommendations. I am also pleased to note a significant improvement in payment performance in comparison to previous years. Overall, the financial environment in which we are now operating makes our overall achievements in respect of delivering our core service all the more noteworthy.

The Commission has performed extremely well over the course of 2015-16 and I am content that a lot of positive improvements have been made which puts us in a strong position going forward in 2016-17.

### Background

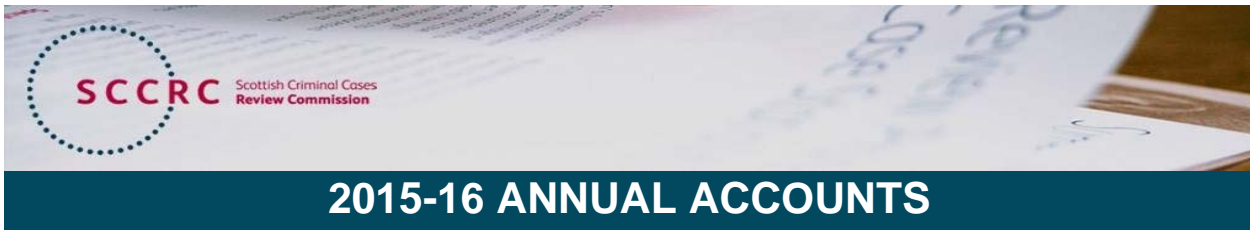
Following the recommendation of the Committee on Appeals Criteria and Alleged Miscarriages of Justice in 1996, the then Secretary of State agreed to create a non-departmental public body to review alleged miscarriages of justice in Scotland. The Scottish Criminal Cases Review Commission was created by 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.

**Laid before the Scottish Parliament by the Scottish Ministers SG/2016/70**



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

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

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

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

### Principal Risks

The Commission has in place an established system of risk management, made up of the Risk Management Policy and Procedures document and the corresponding Corporate Risk Register. Risks associated with the achievement of corporate objectives continue to be identified, prioritised and considered on an ongoing basis to take account of external factors and changes in the control environment. As at 31 March 2016 the Commission's Corporate Risk Register identified the following key risk areas:

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

### Future Developments

The Commission's 2016-17 Business Plan specifically identifies the agreed targets and aims for 2016-17. Having reviewed its performance in 2015-16, the Commission's key targets for the year ahead are:

- to allocate cases received within an average of 1 week from the date of receipt;
- to complete the stage 1 pre-acceptance procedure within an average of 2 months from the date of stage 1 allocation;
- to conclude sentence-only reviews within an average of 4 months of the date of stage 2 allocation;
- to conclude cases involving a review of conviction within an average of 8 months of the date of stage 2 allocation; and
- to complete the review of 98% of the cases received before 31 March 2016, so that by the beginning of the 2017-18 reporting year no more than 3 of the Commission's cases are more than 12 months old.

These targets acknowledge both the continuing high volume of cases received and the Commission's commitment to operate a review process that is as efficient as possible. To meet these objectives the Commission will continue to implement appropriate strategies and policies governing the case review process. Specific details of these can be found in the Commission's 2016-17 Business Plan.

## 2015-16 ANNUAL ACCOUNTS

### Environmental Matters

In 2015-16 the Commission continued to monitor compliance with its Environmental Policy and performance of its Environmental Action Plan, demonstrating its ongoing commitment to the reduction of its environmental impact. Both the Environmental Policy and Environmental Action Plan were subject to full review, update and approval by the Board. Ongoing initiatives in line with the Environmental Policy and Action Plan have included:

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

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

## 2015-16 ANNUAL ACCOUNTS

### PERFORMANCE REPORT PERFORMANCE ANALYSIS

#### Corporate Planning

The Commission has in place a Corporate Plan covering the period 1 April 2013 to 31 March 2016. The Corporate Plan sets out the Commission's strategic aims and priorities for the 3-year period and how it intends to deliver these. It also identifies how the Commission will align itself to the Scottish Government's National Performance Framework and contains a 3-year financial forecast.

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

Both the Corporate Plan and Business Plan are available on the Commission's website, [www.sccrc.org.uk](http://www.sccrc.org.uk) or from the Commission. A new Corporate Plan covering the period 2016-19 has also been produced and will be published on the Commission's website in June 2016.

#### Performance Against Key Targets

To 31 March 2016, the Commission's strategic aims, as set by the Scottish Ministers, were:

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

The Commission sets specific objectives and targets to meet its broad aims as well as demonstrating its commitment to the National Performance Framework. The Corporate Plan and corresponding Business Plan identify these objectives and targets for 2015-16.

Performance against the Commission's key targets for 2015-16 is set out below:

Target	Outcome	Performance
(i) to allocate cases received within an average of 1 week from the date of receipt.	Achieved	1 day average
(ii) to complete the stage 1 pre-acceptance procedure within an average of 2 months from the date of stage 1 allocation.	Achieved	1.8 month average
(iii) to conclude sentence-only reviews within an average of 4 months of the date of allocation.	Achieved	3.9 month average
(iv) to conclude cases involving a review of conviction within an average of 8 months of the date of allocation.	Achieved	6.5 month average
(v) to complete the review of 98% of the cases received before 31 March 2015, so that by the beginning of the 2016-17 reporting year no more than 3 of the Commission's cases are more than 12 months old.	Achieved	1 cases over 12 months old

## 2015-16 ANNUAL ACCOUNTS

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

The Commission successfully achieved all 5 of its key targets for 2015-16 despite the continued high level of new applications received. This level of performance reflects positively on the Commission's ongoing review of case handling procedures in order to enhance efficiency in the review process. It is also testament to the ongoing effectiveness and hard work of the Commission's staff and the Board.

### Performance Indicators

The Commission has set itself a number of key performance indicators, as identified within the 2013-16 Corporate Plan, and reports on these within each Annual Report. The table below sets out performance against these indicators over the past 5 reporting years:

	2011-12	2012-13	2013-14	2014-15	2015-16
Number of cases received	139	196	155	174	148
Number of concluded cases	159	190	179	172	159
Average time taken from date of acceptance to date of conclusion	7.8 months	7.7 months	7.3 months	7.5 months	6.3 months
Number of cases where initial decision not to refer is changed to a decision to refer following submission of further representations	0	4	1	0	0
Referrals per year	6	11	4	3	2
Outcome of referrals decided in year	5 granted 4 refused	9 granted 0 refused	3 granted 2 refused	3 granted 3 refused	3 granted 1 refused
Cases abandoned following referral	0	0	0	0	0
*Cumulative % referral success rate					65%
**Number of formal complaints received	4	1	2	4	2
Number of cases subject to judicial review	0	3	0	0	1
*Cumulative success rate based on total number of decided referrals. Does not take into account cases which have been referred and subsequently abandoned.					
**Of the 2 formal complaints registered in 2015-16: both were not upheld following investigation and resolved at that stage. In addition, a further 3 complaints were submitted but not registered as they did not fall within the remit of the Complaints Procedure and related to case decisions.					

Performance relating to disclosure requests is also set out within the full 2015-16 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 2015 to 31 March 2016. 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 2016 are set out in pages 20 to 23. The Notes to the Accounts on pages 24 to 29 form part of the Accounts.

The Commission's budget for 2015-16 was set at £1,018,995, the same as in 2014-15. Scottish Government also made available additional funding of £125,850 in order to meet any costs associated with the second application in respect of Mr Abdelbaset Ali Mohamed Al-Megrahi. This application was concluded at stage 1 in November 2015 and the case was not accepted for full review. Although costs were incurred as part of the stage 1 review of this case it was agreed with Scottish Government that these would subsequently be met within the ordinary budget. It was also agreed that a reduced level of funding would be drawn down for the year in order to address a previous audit recommendation and reduce the level of cash and cash equivalents held. Net operating cost for the year was £1,066,752 including depreciation and notional costs.

## 2015-16 ANNUAL ACCOUNTS

2015-16 Budget:	£1,018,995
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	Quarter 1	Quarter 2	Quarter 3	Quarter 4	
				February 2016	March 2016
2015-16 Draw Downs	£255,000	£238,000	£260,000	£118,000	£118,000

Total Funding Draw Down	£989,000
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The capital budget for the year was initially set at £4,000. Capital expenditure for 2015-16 was £2,376.

### Payment Performance

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

The Commission paid a total of 96.3% of invoices received in accordance with the payment policy, compared with 90.7% in the previous year. Of the remaining 3.7% of invoices not paid within the 10 day target (16 invoices in total) these were all paid within the agreed contractual terms. A total of 1.2% of the invoices not paid within the 10 day target were either in dispute or were late as a result of SEAS system issues which were outside of the Commission's control. The overall improvement in payment performance has been a result of enhanced operating procedures and staff contingency arrangements.

As at 31 March 2016 the value of supplier payments outstanding at year end was nil.

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



**GERARD SINCLAIR**

Chief Executive

10 June 2016

## 2015-16 ANNUAL ACCOUNTS

### ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT DIRECTORS' REPORT

#### Introduction

This statement of accounts reports the results of the Scottish Criminal Cases Review Commission (the Commission) for the year 1 April 2015 to 31 March 2016. It has been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with paragraph 9(2) of Schedule 9A to the Criminal Procedure (Scotland) Act 1995. These financial statements were authorised for issue by the Chief Executive, who is the Accountable Officer, on 10 June 2016.

The Act provides that there shall be no fewer than 3 Members. As at 31 March 2016 there were 8 Members serving on the Commission, one of whom is Chairman. All appointments to the Commission are made by Her Majesty The Queen on the recommendation of the Scottish Ministers.

<b>Chairman:</b>	Mrs Jean Couper, CBE
<b>Board Members:</b>	Mr Gerrard Bann*
<small>*Audit Committee Members</small>	Professor George Irving, CBE*
	Miss Frances McMenamin Q.C.
	Mr Peter Ferguson Q.C.
	Professor Jim Fraser*
	Doctor Rajan Darjee
	Mr Colin Dunipace

	Male	Female
Chairman	-	1
Board Members	6	1

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

#### Personal Data Incidents

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

#### Risk Management Arrangements

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

#### Research & Development

During the course of 2015-16 the Commission undertook two internal research projects in respect of referrals and repeat applications. Findings from both research projects have been published on the Commission's website [www.sccrc.org.uk](http://www.sccrc.org.uk).

## 2015-16 ANNUAL ACCOUNTS

### **Future Developments**

Details of the Commission's future developments, including case targets for 2016-17 and issues which may impact on overall performance are contained within the Performance Report.

### **Equal Opportunities**

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

### **People with Disabilities**

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



## 2015-16 ANNUAL ACCOUNTS

### CORPORATE GOVERNANCE REPORT

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

Under paragraph 9 of Schedule 9A of the Criminal Procedure (Scotland) Act 1995, the Scottish Ministers have directed the Scottish Criminal Cases Review Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the accounts direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

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

- observe the accounts direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.

The Director-General, Accountable Officer for the Scottish Government Justice Directorate designated the Commission's Chief Executive, Mr Gerard Sinclair, as the Accountable Officer for the Scottish Criminal Cases Review Commission. The responsibilities of an Accountable Officer, including his responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Commission's assets, are set out in the Scottish Government Memorandum to Accountable Officers of Other Public Bodies.

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

#### 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 3 Case Committees, the Audit Committee and the Remuneration Committee. In addition, the full Board sits twice a year as the Policy Group.

During 2015-16 the Board met formally on 13 occasions. All meetings of the Board were quorate and on each occasion a full set of minutes was produced to record all agreed actions and decisions. On each occasion all Members were canvassed for any declarations of interest and gifts and hospitality, with a full record made in the minutes in compliance with the Code of Conduct. The Commission's website ([www.sccrc.org.uk](http://www.sccrc.org.uk)) is also updated with minutes which have been drafted in accordance with the Commission's Publication Scheme.

### **Risk Management Arrangements**

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

The Commission has a documented risk management strategy which is fully supported by procedural guidance, providing advice on the operation of the risk management process. The risk management strategy was fully reviewed during 2015-16 and a new corporate risk register produced. Procedural guidance is provided to staff as part of their training to ensure that they are equipped to manage risk in a way appropriate to their authority and duties.

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

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

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

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

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

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

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

## 2015-16 ANNUAL ACCOUNTS

My review and assessment has been informed directly by the following key processes which have operated continuously and effectively during the course of 2015-16:

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

As Accountable Officer I can confirm that I am fully content with the effectiveness of the Commission's existing arrangements to ensure appropriate standards of corporate governance and effective risk management. I can also confirm that there were no significant control weakness or identified lapses in data security during 2015-16.



## 2015-16 ANNUAL ACCOUNTS

### ACCOUNTABILITY REPORT

#### STAFF REPORT

##### Staffing

The Commission's Chief Executive, Mr Gerard Sinclair, is also the Accountable Officer and was supported by the following staff complement as at 31 March 2016:

Job Title:	Male	Female
Director of Corporate Services	1	-
Head of Casework & Information Governance	1	-
Senior Legal Officer	1	1
Legal Officer	3	2
Trainee Legal Officer	-	1
Senior Administration Officer	-	1
Administration Officer	1	1

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

Staffing matters are detailed within the full 2015-16 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 increased from 3.9 days in 2014-15 to 4.7 days in 2015-16.

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.

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.

#### Commission Members and Staff Costs

	2015-16 £'000	2014-15 £'000
<b>Commission Members</b>		
Fees	72	74
Expenses and travel time allowance	18	12
Social security costs	6	5
<b>Total</b>	<b><u>96</u></b>	<b><u>91</u></b>
<b>Staff</b>		
Wages and salaries	484	490
Social security costs	38	44
Pension costs	109	95
Inward secondment from COPFS	0	0
Agency staff	5	4
Staff leave accrual	22	12
<b>Total</b>	<b><u>658</u></b>	<b><u>645</u></b>
<b>Total Commission Members and Staff Costs</b>	<b><u>754</u></b>	<b><u>736</u></b>

## 2015-16 ANNUAL ACCOUNTS

### Staff Numbers

	2015-16	2014-15
<b>Average numbers of staff during the year</b>		
Commission members	8	8
Permanent employees	14	12
Fixed term appointments	0	1
<b>Total</b>	<b><u>22</u></b>	<b><u>21</u></b>

### REMUNERATION REPORT

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

The analysis of Board Members Fees and Expenses, and the tables providing a breakdown of the Chief Executive's and Director of Corporate Services' remuneration and pension benefits in 2014-15 and 2015-16 has been subject to audit by the Commission's auditors.

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

Board Member	2015-16				2014-15			
	Fees	Expenses	Travel Time & Tax	Total	Fees	Expenses	Travel Time & Tax	Total
Mrs Jean Couper CBE	17,962	400	2,693	21,055	19,480	368	2,284	22,132
Mr Gerrard Bann	4,512	421	894	5,827	4,445	357	1,090	5,892
*Professor Brian Caddy	1,962	55	29	2,045	9,365	270	68	9,703
*Mr Stewart Campbell	2,525	59	15	2,599	8,603	163	114	8,879
Mr Peter Ferguson QC	5,588	677	2,322	8,586	6,731	831	3,410	10,972
Professor George Irving CBE	9,498	249	2,604	12,351	8,875	248	2,272	11,395
*Mr Gerard McClay	2,159	-	-	2,159	8,382	104	-	8,486
Miss Frances McMenamin QC	8,583	-	-	8,583	8,636	-	-	8,636
**Doctor Rajan Darjee	5,715	554	4,219	10,488	-	-	-	-
**Mr Colin Dunipace	6,932	95	49	7,075	-	-	-	-
**Professor Jim Fraser	6,805	216	2,475	9,495	-	-	-	-

\*Appointments concluded 30 June 2015

\*\*Appointments commenced 1 July 2015

### Statement on the Remuneration Policy for Senior Appointments

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

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

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

## 2015-16 ANNUAL ACCOUNTS

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.

### Remuneration (Audited)

	2015-16				2014-15			
	Basic Salary Band	Benefit In Kind	Accrued Pension Fund Benefits	Total	Basic Salary Band	Benefit In Kind	Accrued Pension Fund Benefits	Total
	£'000	£,000	£'000	£'000	£'000	£,000	£'000	£'000
Mr Gerard Sinclair	90-95	-	30-35	120-130	85-90	-	20-25	105-115
Mr Chris Reddick (Premium)	55-60	-	0-5	70-85	55-60	-	15-20	70-80
Mr Chris Reddick (Alpha)*		-	15-20		-	-	-	-

\* From 1 April 2015 all Premium members were moved onto the new Alpha scheme, preserving any pension benefits under the premium scheme as at 31 March 2015.

In accordance with the FReM the Commission discloses the relationship between the median remuneration of its staff and the midpoint of the Chief Executive's pay range. As at 31 March 2016 the midpoint of the Chief Executive's pay range was 2.4 times that of the median remuneration of staff, the same as it was on 31 March 2015.

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

### Pension Benefits (Audited)

	Accrued pension at age 60 as at 31/3/16 and related lump sum	Real increase in pension and related lump sum at age 60	CETV at 31/3/16	CETV at 31/3/15	Real increase in CETV as funded by employer
	Bandings of £5k	Bandings of £2.5k	£'000	£'000	£'000
Mr Gerard Sinclair	30-35	0-2.5	413	343	24
Mr Chris Reddick (Premium)	0-5	0-5	152	136	1
Mr Chris Reddick (Alpha)	20-25	0-5	13	0	8

### 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.

## 2015-16 ANNUAL ACCOUNTS

### Pensions

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

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

### Cash Equivalent Transfer Values

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

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

### Real increase in CETV

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



## 2015-16 ANNUAL ACCOUNTS

### ACCOUNTABILITY REPORT

#### PARLIAMENTARY ACCOUNTABILITY REPORT

##### Auditors

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

External audit services for the 2015-16 Accounts were at a cost of £7,300, the same as in 2014-15.

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 2016.

##### Losses and Special Payments

There were no losses or special payments made during the year ended 31 March 2016.

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

The Commission spent £2,376 on acquisition of fixed assets during the year.

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

There are no such events to report for the year ended 31 March 2016.



**GERARD SINCLAIR**  
Chief Executive



# 2015-16 ANNUAL ACCOUNTS

10 June 2016



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

I have audited the financial statements of Scottish Criminal Cases Review Commission for the year ended 31 March 2016 under the Criminal Procedure (Scotland) Act 1995. The financial statements comprise of the Statement of Comprehensive Net Expenditure, Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2015/16 Government Financial Reporting Manual (the 2015/16 FReM).

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### Respective responsibilities of Accountable Officer and auditor

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

### Scope of the audit of the financial statements

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

### Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2016 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2015/16 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.

### 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.

## 2015-16 ANNUAL ACCOUNTS

### Opinion on other prescribed matters

In my opinion:

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

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

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

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

I have nothing to report in respect of these matters.



Asif A Haseeb  
Audit Scotland  
4th Floor South Suite  
The Athenaeum Building  
8 Nelson Mandela Place  
GLASGOW  
G2 1BT

10 June 2016

## 2015-16 ANNUAL ACCOUNTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 MARCH 2016

	Notes	2015-16 £000	2014-15 £000
<b>Administrative Costs</b>			
Staff costs	2	(754)	(736)
Depreciation	5,6	(11)	(6)
Other administration costs	3	(299)	(340)
Notional costs	4	(3)	(3)
<b>Net operating costs</b>		<b><u>(1,067)</u></b>	<b><u>(1,085)</u></b>

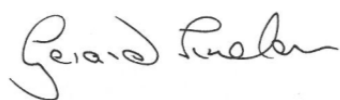
The results for the year derive from the ordinary activities of the Scottish Criminal Cases Review Commission, all of which are continuing.

## 2015-16 ANNUAL ACCOUNTS

### STATEMENT OF FINANCIAL POSITION as at 31 March 2016

	Notes	31 March 2016 £'000	31 March 2015 £'000
<b>Non-current assets</b>			
Property, plant and equipment	5	7	16
Intangible assets	6	-	-
<i>Total non-current assets</i>		<u>7</u>	<u>16</u>
<b>Current assets</b>			
Trade and other receivables	7	19	20
Cash and cash equivalents	8	233	300
<i>Total current assets</i>		<u>252</u>	<u>320</u>
<b>Total assets</b>		<u>259</u>	<u>336</u>
<b>Current liabilities</b>			
Trade and other payables	9	101	103
<i>Total current liabilities</i>		<u>101</u>	<u>103</u>
<b>Non-current assets plus net current assets</b>		<u>158</u>	<u>233</u>
<b>Non-current liabilities</b>			
Provisions for liabilities	10	75	75
<i>Total non-current liabilities</i>		<u>75</u>	<u>75</u>
<b>Total liabilities</b>		<u>176</u>	<u>178</u>
<b>Assets less liabilities</b>		<u>83</u>	<u>158</u>
<b>Taxpayers Equity</b>			
General Reserve	SoCTE	83	158
<b>Total taxpayers equity</b>		<u>83</u>	<u>158</u>

Signed on behalf of the Commission



**GERARD SINCLAIR**  
Chief Executive  
10 June 2016

## 2015-16 ANNUAL ACCOUNTS

### STATEMENT OF CASH FLOWS for the year ended 31 March 2016

	Notes	2015-16 £'000	2014-15 £'000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(1,067)	(1,085)
Adjustments for non-cash transactions			
Depreciation	5,6	11	6
Notional costs	4	3	3
<b>Movements in working capital</b>			
(Increase)/decrease in trade and other receivables	7	1	19
Increase/(decrease) in trade and other payables	9	(2)	(67)
Increase in provision	10	-	-
<b>Net cash outflow from operating activities</b>		<b><u>(1,054)</u></b>	<b><u>(1,124)</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(2)	(6)
Purchase of intangible assets		-	-
Proceeds from disposal of property, plant and equipment		-	-
Prior year adjustment	8	-	(4)
<b>Net cash flow from investing activities</b>		<b><u>(2)</u></b>	<b><u>(10)</u></b>
<b>Cash flows from financing activities</b>			
Grant from Scottish Government	SoCTE	989	1,076
<b>Net cash flow from financing</b>		<b><u>989</u></b>	<b><u>1,076</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(67)</b>	<b>(58)</b>
Cash and cash equivalents at beginning of period	8	300	358
Cash and cash equivalents at end of period	8	233	300
<b>Net change in cash and cash equivalent balances</b>		<b><u>(67)</u></b>	<b><u>(58)</u></b>

## 2015-16 ANNUAL ACCOUNTS

### STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2016

		<b>General Reserve</b>	
	<b>Note</b>	<b>2015-16</b>	<b>2014-15</b>
		<b>£'000</b>	<b>£'000</b>
<b>Balance at 1 April</b>		158	168
Non cash charges – notional costs	4	3	3
Non cash charges – opening balance adjustment			
Net operating cost for the year	SoCNE	(1,067)	(1,085)
Prior year adjustment	8	-	(4)
Scottish Government Funding		989	1,076
<b>Balance at 31 March</b>		<b><u>83</u></b>	<b><u>158</u></b>



## 2015-16 ANNUAL ACCOUNTS

### NOTES TO THE ACCOUNTS for the year ended 31 March 2016

#### 1. Statement of accounting policies

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

##### (a) Accounting convention

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

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

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

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

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

##### (c) Amortisation

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

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

##### (d) Receivables

All material amounts outstanding at 31 March 2016 have been brought into account irrespective of when actual payments were made.

##### (e) Payables

All material amounts outstanding at 31 March 2016 have been brought into account irrespective of when actual payments were made.

##### (f) 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.

## 2015-16 ANNUAL ACCOUNTS

### **(g) Leases**

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

### **(h) Changes in estimation techniques**

There have been no material changes in estimation techniques which were introduced in 2015-16.

### **(i) 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.

### **(j) 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.

## 2015-16 ANNUAL ACCOUNTS

### 2. Staff costs

	2015-16 £'000	2014-15 £'000
<b>Commission members</b>		
Fees	72	74
Expenses and travel time allowance	18	12
Social security costs	6	5
<b>Total Commission members</b>	<b><u>96</u></b>	<b><u>91</u></b>
<b>Staff</b>		
Wages and salaries	484	490
Social security costs	38	44
Pension costs	109	95
Inward secondment from COPFS	0	0
Agency staff	5	4
Staff leave accrual	22	12
<b>Total staff</b>	<b><u>658</u></b>	<b><u>645</u></b>
<b>Total staff costs</b>	<b><u>754</u></b>	<b><u>736</u></b>

### Staff numbers

	2015-16	2014-15
<b>Average numbers of staff during the year</b>		
Commission members	8	8
Permanent employees	14	12
Fixed term appointments	0	1
<b>Total</b>	<b><u>22</u></b>	<b><u>21</u></b>

### 3. Other administration costs

	2015-16 £'000	2014-15 £'000
Accommodation costs	136	135
Travel costs	3	8
Training costs	4	4
Legal fees & expenses	44	13
Supplies and services	69	111
Stationery costs	1	1
Telecommunications costs	15	15
Other office costs	20	46
Audit fee	7	7
<b>Total other administration costs</b>	<b><u>299</u></b>	<b><u>340</u></b>

### 4. Notional costs

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

	2015-16 £'000	2014-15 £'000
Services from the Scottish Government	3	3
<b>Total</b>	<b><u>3</u></b>	<b><u>3</u></b>

## 2015-16 ANNUAL ACCOUNTS

### 5. Property, plant and equipment

	Fixtures & Fittings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
<b>Cost</b>				
At 1 April 2015	89	35	95	219
Additions	-	-	2	2
Write-down	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2016</b>	<b>89</b>	<b>35</b>	<b>97</b>	<b>221</b>
<b>Depreciation</b>				
At 1 April 2015	85	35	83	203
Charge for year	1	-	7	11
Disposals	-	-	-	-
<b>At 31 March 2016</b>	<b>86</b>	<b>35</b>	<b>90</b>	<b>214</b>
<b>NBV at 31 March 2016</b>	<b>3</b>	<b>-</b>	<b>4</b>	<b>7</b>
NBV at 31 March 2015	4	-	12	16
<b>Analysis of asset financing:</b>				
Owned	3	-	4	7
Finance leased	-	-	-	-
<b>NBV at 31 March 2016</b>	<b>3</b>	<b>-</b>	<b>7</b>	<b>10</b>

### 6. Intangible assets

	Software Licenses £'000	Total £'000
<b>Cost</b>		
As at 1 April 2015	65	65
As at 31 March 2016	65	65
<b>Depreciation</b>		
Balance at 1 April 2015	65	65
Charge for year	-	-
<b>Balance at 31 March 2016</b>	<b>65</b>	<b>65</b>
<b>NBV at 31 March 2016</b>	<b>-</b>	<b>-</b>
NBV at 31 March 2015	-	-
<b>Analysis of asset financing:</b>		
Owned	-	-
Finance leased	-	-
<b>NBV at 31 March 2016</b>	<b>-</b>	<b>-</b>

### 7. Trade receivables and other current assets

	2015-16 £'000	2014-15 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	-	-
Prepayments and accrued income	19	20
<b>Total receivable within 1 year</b>	<b><u>19</u></b>	<b><u>20</u></b>

## 2015-16 ANNUAL ACCOUNTS

### 8. Cash and cash equivalents

	2015-16 £'000	2014-15 £'000
Balance at 1 April	300	358
Net change in cash and cash equivalent balances	(67)	(58)
<b>Balance at 31 March</b>	<b><u>233</u></b>	<b><u>300</u></b>

#### The following balances at 31 March were held at:

Government Banking Service	233	300
Commercial banks and cash in hand - RBS	-	-
<b>Balance at 31 March</b>	<b><u>233</u></b>	<b><u>300</u></b>

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

### 9. Trade payables and other current liabilities

	2015-16 £'000	2014-15 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	9	10
Accruals	97	93
<b>Total due within one year</b>	<b><u>106</u></b>	<b><u>103</u></b>

### 10. Provisions for liabilities and charges

	2015-16 £'000	2014-15 £'000
<b>Balance at 1 April</b>	<b>75</b>	<b>75</b>
Provided in the year	-	-
Provisions utilised in the year	-	-
<b>Balance at 31 March</b>	<b><u>75</u></b>	<b><u>75</u></b>

The initial lease on the premises at Portland House was due to expire on 28 February 2014. This was however extended during 2011-12 to 28 February 2017. As part of the lease agreement the Commission has an obligation to cover any dilapidations and reinstatement costs that may be required at the end of the lease. As such, a provision has been established based on the best estimate of the present value of expenditure required to settle the obligation. The cost of the dilapidations was initially assessed at £75,000 and this was reviewed during 2013-14 to confirm that it was still appropriate. Accordingly, the provision was increased from £60,000 to £75,000 in 2013-14.

### 11. Related party transactions

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

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

### 12. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

## 2015-16 ANNUAL ACCOUNTS

### 13. Commitments under operating leases

All payments due under operating leases relate to lease of premises. The table below shows total future payments under non-cancellable operating leases ending in the following periods. The aggregated commitment under operating leases is £53,834.

	31 March 2016 £'000	31 March 2015 £'000
<b>Buildings:</b>		
Not later than one year	54	59
Later than one year and not later than five years	-	54
Later than five years	-	-

### 14. Expenditure for the year.

The Commission's budget for 2015-16 was set at £1,018,995 the same as in 2014-15. Scottish Government also made available additional funding of £125,850 in order to meet any costs associated with the second application in respect of Mr Abdelbaset Ali Mohmed Al-Megrahi. This application was concluded at stage 1 in November 2015 and the case was not accepted for full review. Although costs were incurred as part of the stage 1 review of this case it was agreed with Scottish Government that these would subsequently be met within the ordinary budget. It was also agreed that a reduced level of funding would be drawn down for the year in order to address a previous audit recommendation and reduce the level of cash and cash equivalents held. Net operating cost for the year was £1,066,752 including depreciation and notional costs.

### 15. Segmental Reporting

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

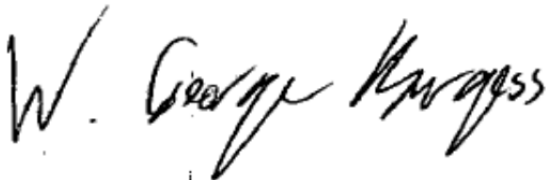
## 2015-16 ANNUAL ACCOUNTS



### SCOTTISH CRIMINAL CASES REVIEW COMMISSION

#### DIRECTION BY THE SCOTTISH MINISTERS

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