

## 2016-17 ANNUAL 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 2016-17. The Performance Analysis within this Performance Report provides the basis for my perspective.

We achieved all 5 of our key targets for the year, as set out on page 4, with average review times for sentence-only and conviction cases standing at 3.6 and 6.9 months respectively. The average stage 1 review time was 1.7 months. These achievements are particularly noteworthy given the continued high level of new applications and the ongoing freeze on resources. I therefore commend both staff and Board Members for their ongoing hard work and dedication.

My overall performance assessment also takes into account analysis of the Commission's key performance indicators, as set out on page 5. Despite the continued high levels of new applications we have managed to keep overall average review times low, 6.6 months from date of acceptance to date of conclusion, whilst the cumulative referral success rate has increased marginally to 66%. Collectively these indicators continue to provide me with assurance that the Commission is delivering a high level of service to applicants.

I continued to be assured that the Commission demonstrates strong financial management and control, operating efficiently and effectively within the constraints of financial resources which have been frozen for the past 3-years. We experienced significantly higher than anticipated legal costs during the year which resulted in the Commission's overall expenditure being over budget. This was kept under ongoing review with our sponsor team throughout the year and they confirmed that additional funding would be made available if necessary. The decision was however made to reduce further our level of cash and cash equivalent balances in accordance with a previous audit recommendation. I am also pleased to note that our overall payment performance continues to improve compared with previous years, with 97.5% of invoices being paid within 10 days.

Overall, the Commission has performed extremely well over the course of 2016-17 and I am content that ongoing improvements continue to assist in the delivery of an excellent service to our key stakeholders.

##### Background

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

##### Principal Activities

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

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

Laid before the Scottish Parliament by the Scottish Ministers SG/2017/41



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 2017 the Commission's Corporate Risk Register identified the following key risk areas:

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

### Future Developments

The Commission's 2017-18 Business Plan specifically identifies the agreed targets and aims for 2017-18. Having reviewed its performance in 2016-17, 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 2017, so that by the beginning of the 2018-19 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 2017-18 Business Plan.

### Environmental Matters

In 2016-17 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, Egress Switch, and the Diligent Board;
- the recycling of all confidential waste, waste paper, cardboard, plastic, cans, glass, batteries and toner cartridges;
- the use of video conferencing as a substitute for business travel where possible, and the preference for public/active transport in respect of business travel, where appropriate;
- the continued support for a 'Travel Season Ticket' loan scheme in order to encourage active travel in respect of staff commuting;
- the regular monitoring of energy usage, with an emphasis on energy reduction where possible; and
- the continued provision of environmental impact education for staff members.

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

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### PERFORMANCE REPORT

#### PERFORMANCE ANALYSIS

##### Corporate Planning

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

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

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

##### Performance Against Key Targets

To 31 March 2017, 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 2016-17.

Performance against the Commission's key targets for 2016-17 is set out below:

| Target   | Outcome  | Performance               |
|--|----------|---------------------------|
| (i) to allocate cases received within an average of 1 week from the date of receipt.   | Achieved | 1 day average             |
| (ii) to complete the stage 1 pre-acceptance procedure within an average of 2 months from the date of stage 1 allocation.   | Achieved | 1.7 month average         |
| (iii) to conclude sentence-only reviews within an average of 4 months of the date of allocation.   | Achieved | 3.6 month average         |
| (iv) to conclude cases involving a review of conviction within an average of 8 months of the date of allocation.   | Achieved | 6.9 month average         |
| (v) 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. | Achieved | 1 case over 12 months old |

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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 2016-17 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 2016-19 Corporate Plan, and reports on these within each Annual Report. The table below sets out performance against these indicators over the past 5 reporting years:

|   | 2012-13                | 2013-14                | 2014-15                | 2015-16                | 2016-17                |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Number of cases received  | 196                    | 155                    | 174                    | 148                    | 150                    |
| Number of concluded cases   | 190                    | 179                    | 172                    | 159                    | 128                    |
| Average time taken from date of acceptance to date of conclusion  | 7.7 months             | 7.3 months             | 7.5 months             | 6.3 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 | 4                      | 1                      | 0                      | 0                      | 0                      |
| Referrals per year  | 11                     | 4                      | 3                      | 2                      | 3                      |
| Outcome of referrals decided in year  | 9 granted<br>0 refused | 3 granted<br>2 refused | 3 granted<br>3 refused | 3 granted<br>1 refused | 1 granted<br>0 refused |
| Cases abandoned following referral  | 0                      | 0                      | 0                      | 0                      | 0                      |
| *Cumulative % referral success rate   |                        |                        |                        |                        | 66%                    |
| **Number of formal complaints received  | 1                      | 2                      | 4                      | 2                      | 0                      |
| Number of cases subject to judicial review  | 3                      | 0                      | 0                      | 1                      | 1                      |

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

\*\*No formal complaints were registered in 2016-17: however, 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 2016-17 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 2016 to 31 March 2017. 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 2017 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 2016-17 was set at £1,018,995, the same as in 2015-16. During the course of the year the Commission experienced a significant increase in legal costs as a result of a number of ongoing court actions, which resulted in actual expenditure of £100,045 compared to a budget of £10,000. Although Scottish Government agreed to support this level of funding increase it was subsequently decided to meet the additional expenditure from cash and cash equivalents held, thereby also addressing an audit recommendation in respect of levels maintained by the Commission. Comprehensive net expenditure for the year was £1,128,845 including depreciation and notional costs.

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|                 |            |
|-----------------|------------|
| 2016-17 Budget: | £1,018,995 |
|-----------------|------------|

|                    | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4    |               |
|--------------------|-----------|-----------|-----------|--------------|---------------|
|                    |           |           |           | January 2017 | February 2017 |
| 2015-16 Draw Downs | £262,000  | £230,000  | £220,000  | £166,500     | £140,495      |

|                         |            |
|-------------------------|------------|
| Total Funding Draw Down | £1,018,995 |
|-------------------------|------------|

The capital budget for the year was set at £4,000, although there was no capital expenditure in 2016-17.

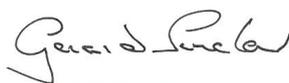
### Payment Performance

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 97.5% of invoices received in accordance with the payment policy, compared with 96.3% in the previous year. Of the remaining 2.5% of invoices not paid within the 10 day target (14 invoices in total) these were all paid within the agreed contractual terms. A total of 28.6% 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 2017 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  
13 June 2017



## 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 2016 to 31 March 2017. It has been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with paragraph 9(2) of Schedule 9A to the Criminal Procedure (Scotland) Act 1995. These financial statements were authorised for issue by the Chief Executive, who is the Accountable Officer, on 13 June 2017.

The Act provides that there shall be no fewer than 3 Members. As at 31 March 2017 there were 8 Members serving on the Commission, one of whom is Chairman. All appointments to the Commission are made by Her Majesty The Queen on the recommendation of the Scottish Ministers.

|                          |   |
|--------------------------|---|
| Chairman:                | Mr Bill Matthews (Chairman)                         |
| Board Members:           | Miss Frances McMenamin Q.C.                         |
| *Audit Committee Members | Mr Peter Ferguson Q.C.                              |
|                          | Professor Jim Fraser*                               |
|                          | Doctor Rajan Darjee                                 |
|                          | Mr Colin Dunipace*                                  |
|                          | Mrs Elaine Noad*                                    |
|                          | Mr Raymond McMenamin                                |
|                          | Mrs Jean Couper, CBE (to 31 December 2016)          |
|                          | Professor George Irving, CBE* (to 31 December 2016) |
|                          | Mr Gerrard Bann* (to 31 December 2016)              |

|               | Male | Female |
|---------------|------|--------|
| Chairman      | 1    | -      |
| Board Members | 5    | 2      |

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

#### Personal Data Incidents

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

#### Risk Management Arrangements

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

#### Research & Development

During the course of 2016-17 the Commission undertook one internal research project on the impact of legal representation on applications to the Commission. This was an update of a project initially undertaken in 2010-11. Findings from this project have been published on the Commission's website [www.sccrc.org.uk](http://www.sccrc.org.uk).

### **Future Developments**

Details of the Commission's future developments, including case targets for 2017-18 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.

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### 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 2016-17 the Board met formally on 13 occasions (11 Board meetings and 2 Policy meetings). All meetings of the Board were quorate and on each occasion a full set of minutes was produced to record all agreed actions and decisions. On each occasion all Members were canvassed for any declarations of interest and gifts and hospitality, with a full record made in the minutes in compliance with the Code of Conduct. The Commission's website ([www.sccrc.org.uk](http://www.sccrc.org.uk)) is also updated with minutes which have been drafted in accordance with the Commission's Publication Scheme.

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### 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 2016-17 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

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- comments made by the external auditors in their management letters and other reports.

My review and assessment has been informed directly by the following key processes which have operated continuously and effectively during the course of 2016-17:

- 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 2016-17.

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#### 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 2017:

| Job Title:                                | Male | Female |
|---|------|--------|
| Director of Corporate Services            | 1    | -      |
| Head of Casework & Information Governance | 1    | -      |
| Senior Legal Officer                      | 1    | 1      |
| Legal Officer                             | 3    | 2      |
| 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 2016-17 Annual Report which is published separately. However, the Commission has monitoring arrangements to review staffing performance issues such as rates of absence. The average number of sick days per employee in post decreased from 4.7 days in 2015-16 to 1.2 days in 2016-17. There was one member of staff off on long term sickness during the course of the year which has not been included within these statistics.

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 Expenditure

|  | 2016-17<br>£'000 | 2015-16<br>£'000 |
|--|------------------|------------------|
| <b>Commission Members</b>                      |                  |                  |
| Fees   | 68               | 72               |
| Expenses and travel time allowance             | 20               | 18               |
| Social security costs                          | 5                | 6                |
| Total  | <u>93</u>        | <u>96</u>        |
| <b>Staff</b>                                   |                  |                  |
| Wages and salaries                             | 487              | 484              |
| Social security costs                          | 50               | 38               |
| Pension costs                                  | 108              | 109              |
| Agency staff                                   | 21               | 5                |
| Staff leave accrual                            | 14               | 22               |
| Total  | <u>680</u>       | <u>658</u>       |
| Total Commission Members and Staff Expenditure | <u>773</u>       | <u>754</u>       |

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### Staff Numbers

|   | 2016-17          | 2015-16          |
|---|------------------|------------------|
| <b>Average numbers of staff during the year</b> |                  |                  |
| Commission members                              | 8                | 8                |
| Permanent employees                             | 13               | 14               |
| Fixed term appointments                         | 0                | 0                |
| <b>Total</b>                                    | <b><u>21</u></b> | <b><u>22</u></b> |

### REMUNERATION REPORT

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

The analysis of Board Members' Fees and Expenses, and the tables providing a breakdown of the Chief Executive's and Director of Corporate Services' remuneration and pension benefits in 2015-16 and 2016-17 has been subject to audit by the Commission's auditors.

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

| Board Member                 | 2016-17 |          |                   |        | 2015-16 |          |                   |        |
|------------------------------|---------|----------|-------------------|--------|---------|----------|-------------------|--------|
|                              | Fees    | Expenses | Travel Time & Tax | Total  | Fees    | Expenses | Travel Time & Tax | Total  |
| Mr Bill Matthews**           | 4,527   | 38       | 841               | 5,406  | -       | -        | -                 | -      |
| Miss Frances McMenamin QC    | 6,477   | -        | -                 | 6,477  | 8,583   | -        | -                 | 8,583  |
| Mr Peter Ferguson QC         | 6,350   | 734      | 2,328             | 9,412  | 5,588   | 677      | 2,322             | 8,586  |
| Doctor Rajan Darjee          | 5,080   | 595      | 3,814             | 9,489  | 5,715   | 554      | 4,219             | 10,488 |
| Mr Colin Dunipace            | 6,460   | 70       | 70                | 6,600  | 6,932   | 95       | 49                | 7,075  |
| Professor Jim Fraser         | 9,274   | 270      | 3,469             | 13,013 | 6,805   | 216      | 2,475             | 9,495  |
| Mrs Elaine Noad**            | 2,667   | 15       | 589               | 3,271  | -       | -        | -                 | -      |
| Mr Raymond McMenamin**       | 2,667   | 80       | 1,212             | 3,958  | -       | -        | -                 | -      |
| Mrs Jean Couper CBE*         | 12,181  | 161      | 1,339             | 13,681 | 17,962  | 400      | 2,693             | 21,055 |
| Mr Gerrard Bann*             | 5,083   | 486      | 1,030             | 6,599  | 4,512   | 421      | 894               | 5,827  |
| Professor George Irving CBE* | 7,336   | 238      | 1,993             | 9,566  | 9,498   | 249      | 2,604             | 12,351 |

\*Appointments concluded 31 December 2016

\*\*Appointments commenced 1 January 2017

### 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

## 2016-17 ANNUAL ACCOUNTS

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.

### Remuneration (Audited)

| Officials          | Salary Banding (£'000) |         | Bonus Payments (£'000) |         | Benefits in Kind (to nearest £100) |         | Pension Benefits (to nearest £1000) |         | Total (£'000) |         |
|--------------------|------------------------|---------|------------------------|---------|------------------------------------|---------|-------------------------------------|---------|---------------|---------|
|                    | 2016-17                | 2015-16 | 2016-17                | 2015-16 | 2016-17                            | 2015-16 | 2016-17                             | 2015-16 | 2016-17       | 2015-16 |
| Mr Gerard Sinclair | 90-95                  | 90-95   | -                      | -       | -                                  | -       | 22,000                              | 31,000  | 110-120       | 120-130 |
| Mr Chris Reddick   | 55-60                  | 55-60   | -                      | -       | -                                  | -       | 20,000                              | 26,000  | 70-80         | 80-90   |

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 2017 the midpoint of the Chief Executive's pay range was 2.4 times that of the median remuneration of staff, based on annualised full-time equivalents. This is the same as in 2015-16. The staff median and staff pay ranges for 2016-17 and compared with the previous year, are set out below.

|                           | 2016-17           | 2015-16           |
|---------------------------|-------------------|-------------------|
| Median Staff Remuneration | £36,260           | £35,740           |
| Staff Remuneration Range  | £16,849 - £59,406 | £15,666 - £58,528 |

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 pension age as at 31/3/17 and related lump sum | Real increase in pension and related lump sum at pension age | CETV at 31/3/17 | CETV at 31/3/16 | Real increase in CETV |
|--------------------|---|--|-----------------|-----------------|-----------------------|
|                    | £'000   | £'000  | £'000           | £'000           | £'000                 |
| Mr Gerard Sinclair | 25-30   | 0-2.5  | 461             | 413             | 18                    |
| Mr Chris Reddick   | 10-15   | 0-2.5  | 181             | 165             | 7                     |

## 2016-17 ANNUAL ACCOUNTS

### Salary

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

### Benefits in kind

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

### Pensions

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

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

### Cash Equivalent Transfer Values

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

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

### Real increase in CETV

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

## 2016-17 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 2016-17 Accounts were at a cost of £7,490.

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 2017.

##### Losses and Special Payments

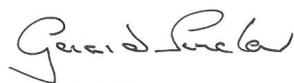
There were no losses or special payments made during the year ended 31 March 2017.

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

There were no changes to property, plant or equipment during the year ended 31 March 2017.

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

There are no such events to report for the year ended 31 March 2017.



**GERARD SINCLAIR**  
Chief Executive  
13 June 2017



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

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice 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.

Report on the audit of the financial statements

### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Scottish Criminal Cases Review Commission for the year ended 31 March 2017 under the Criminal Procedure (Scotland) Act 1995. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the accounts, including a statement of accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2016/17 Government Financial Reporting Manual (the 2016/17 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Criminal Procedure (Scotland) Act 1995 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2017 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 2016/17 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 of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). 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 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 Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

As explained more fully in the Statement of the Accountable Officer 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.

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

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. 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.

## 2016-17 ANNUAL ACCOUNTS

My objectives are to achieve 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&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual report and 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 or inconsistencies I consider the implications for my report.

### Report on regularity of expenditure and income

#### Opinion on regularity

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

#### Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

### Report on other requirements

#### Opinions on other prescribed matters

I am required by the Auditor General for Scotland to express an opinion on the following matters.

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

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

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

## 2016-17 ANNUAL ACCOUNTS

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 auditable part 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.

 Liz Maconachie

**Liz Maconachie**  
**Audit Scotland**  
**4th Floor**  
**8 Nelson Mandela Place**  
**Glasgow**  
**G2 1BT**

14 June 2017.

## 2016-17 ANNUAL ACCOUNTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 MARCH 2017

|                                      | Notes | 2016-17               | 2015-16               |
|--------------------------------------|-------|-----------------------|-----------------------|
| <b>Total Operating Expenditure</b>   |       | <b>£000</b>           | <b>£000</b>           |
| Staff expenditure                    | 2     | (773)                 | (754)                 |
| Depreciation                         | 5,6   | (4)                   | (11)                  |
| Other administration expenditure     | 3     | (350)                 | (299)                 |
| Notional costs                       | 4     | (3)                   | (3)                   |
| <b>Comprehensive Net Expenditure</b> |       | <b><u>(1,130)</u></b> | <b><u>(1,067)</u></b> |

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

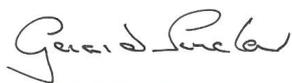
## 2016-17 ANNUAL ACCOUNTS

### STATEMENT OF FINANCIAL POSITION

as at 31 March 2017

|  | Notes | 31 March 2017<br>£'000 | 31 March 2016<br>£'000 |
|--|-------|------------------------|------------------------|
| <b>Non-current assets</b>                    |       |                        |                        |
| Property, plant and equipment                | 5     | 4                      | 7                      |
| Intangible assets                            | 6     | -                      | -                      |
| <i>Total non-current assets</i>              |       | <u>4</u>               | <u>7</u>               |
| <b>Current assets</b>                        |       |                        |                        |
| Trade and other receivables                  | 7     | 6                      | 19                     |
| Cash and cash equivalents                    | 8     | 215                    | 233                    |
| <i>Total current assets</i>                  |       | <u>221</u>             | <u>252</u>             |
| <b>Total assets</b>                          |       | <u>225</u>             | <u>259</u>             |
| <b>Current liabilities</b>                   |       |                        |                        |
| Trade and other payables                     | 9     | (175)                  | (101)                  |
| <i>Total current liabilities</i>             |       | <u>(175)</u>           | <u>(101)</u>           |
| <b>Total assets less current liabilities</b> |       | <u>50</u>              | <u>158</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>(250)</u>           | <u>(176)</u>           |
| <b>Assets less liabilities</b>               |       | <u>(25)</u>            | <u>83</u>              |
| <b>Taxpayers Equity</b>                      |       |                        |                        |
| General Reserve                              | SoCTE | (25)                   | 83                     |
| <b>Total taxpayers equity</b>                |       | <u>(25)</u>            | <u>83</u>              |

Signed on behalf of the Commission



**GERARD SINCLAIR**  
Chief Executive  
13 June 2017

## 2016-17 ANNUAL ACCOUNTS

### STATEMENT OF CASH FLOWS

for the year ended 31 March 2017

|   | Notes | 2016-17<br>£'000      | 2015-16<br>£'000      |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                 |       |                       |                       |
| Comprehensive net expenditure                               | SoCNE | (1,130)               | (1,067)               |
| Adjustments for non-cash transactions                       |       |                       |                       |
| Depreciation  | 5,6   | 4                     | 11                    |
| Notional costs  | 4     | 3                     | 3                     |
| Other non-cash items  |       | 4                     |                       |
| <b>Movements in working capital</b>                         |       |                       |                       |
| (Increase)/decrease in trade and other receivables          | 7     | 13                    | 1                     |
| Increase/(decrease) in trade and other payables             | 9     | 69                    | (2)                   |
| Increase in provision                                       | 10    | -                     | -                     |
| <b>Net cash outflow from operating activities</b>           |       | <b><u>(1,037)</u></b> | <b><u>(1,054)</u></b> |
| <b>Cash flows from investing activities</b>                 |       |                       |                       |
| Purchase of property, plant and equipment                   | 5     | -                     | (2)                   |
| Purchase of intangible assets                               |       | -                     | -                     |
| Proceeds from disposal of property, plant and equipment     |       | -                     | -                     |
| <b>Net cash flow from investing activities</b>              |       | <b>-</b>              | <b><u>(2)</u></b>     |
| <b>Cash flows from financing activities</b>                 |       |                       |                       |
| Grant from Scottish Government                              | SoCTE | 1,019                 | 989                   |
| <b>Net cash flow from financing</b>                         |       | <b><u>1,019</u></b>   | <b><u>989</u></b>     |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |       | <b>(18)</b>           | <b>(67)</b>           |
| Cash and cash equivalents at beginning of period            | 8     | 233                   | 300                   |
| Cash and cash equivalents at end of period                  | 8     | 215                   | 233                   |
| <b>Net change in cash and cash equivalent balances</b>      |       | <b><u>(18)</u></b>    | <b><u>(67)</u></b>    |

## 2016-17 ANNUAL ACCOUNTS

### STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2017

|  |       | General Reserve |           |
|--|-------|-----------------|-----------|
|  | Note  | 2016-17         | 2015-16   |
|  |       | £'000           | £'000     |
| Balance at 1 April                         |       | 83              | 158       |
| Non-cash charges – notional costs          | 4     | 3               | 3         |
| Comprehensive net expenditure for the year | SoCNE | (1,130)         | (1,067)   |
| Scottish Government Funding                |       | 1,019           | 989       |
| Balance at 31 March                        | SoFP  | <u>(25)</u>     | <u>83</u> |

## 2016-17 ANNUAL ACCOUNTS

### NOTES TO THE ACCOUNTS

for the year ended 31 March 2017

#### 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.

##### (a) Accounting convention

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

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

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

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

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

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

##### (c) Depreciation

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

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

##### (d) Intangible Assets

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

##### (e) Receivables

All material amounts outstanding at 31 March 2017 have been brought into account irrespective of when actual payments were made.

##### (f) Payables

All material amounts outstanding at 31 March 2017 have been brought into account irrespective of when actual payments were made.

## 2016-17 ANNUAL ACCOUNTS

### (g) Provisions

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

### (h) Leases

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

### (i) Changes in estimation techniques

There have been no material changes in estimation techniques which were introduced in 2016-17.

### (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.

## 2016-17 ANNUAL ACCOUNTS

### 2. Staff expenditure

|                                    | 2016-17<br>£'000  | 2015-16<br>£'000  |
|------------------------------------|-------------------|-------------------|
| <b>Commission members</b>          |                   |                   |
| Fees                               | 68                | 72                |
| Expenses and travel time allowance | 20                | 18                |
| Social security costs              | 5                 | 6                 |
| <b>Total Commission members</b>    | <b><u>93</u></b>  | <b><u>96</u></b>  |
| <b>Staff</b>                       |                   |                   |
| Wages and salaries                 | 487               | 484               |
| Social security costs              | 50                | 38                |
| Pension costs                      | 108               | 109               |
| Agency staff                       | 21                | 5                 |
| Staff leave accrual                | 14                | 22                |
| <b>Total staff</b>                 | <b><u>680</u></b> | <b><u>658</u></b> |
| <b>Total staff costs</b>           | <b><u>773</u></b> | <b><u>754</u></b> |

### Staff numbers

|   | 2016-17          | 2015-16          |
|---|------------------|------------------|
| <b>Average numbers of staff during the year</b> |                  |                  |
| Commission members                              | 8                | 8                |
| Permanent employees                             | 13               | 14               |
| Fixed term appointments                         | 0                | 0                |
| <b>Total</b>                                    | <b><u>21</u></b> | <b><u>22</u></b> |

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

### 3. Other administration expenditure

|   | 2016-17<br>£'000  | 2015-16<br>£'000  |
|---|-------------------|-------------------|
| Accommodation costs                     | 130               | 136               |
| Travel costs                            | 3                 | 3                 |
| Training costs                          | 8                 | 4                 |
| Legal fees & expenses                   | 100               | 44                |
| Supplies and services                   | 69                | 69                |
| Stationery costs                        | 1                 | 1                 |
| Telecommunications costs                | 15                | 15                |
| Other office costs                      | 17                | 20                |
| Audit fee                               | 7                 | 7                 |
| <b>Total other administration costs</b> | <b><u>350</u></b> | <b><u>299</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:

|                                       | 2016-17<br>£'000 | 2015-16<br>£'000 |
|---------------------------------------|------------------|------------------|
| Services from the Scottish Government | 3                | 3                |
| <b>Total</b>                          | <b><u>3</u></b>  | <b><u>3</u></b>  |

## 2016-17 ANNUAL ACCOUNTS

### 5. Property, plant and equipment

|                                     | Fixtures &<br>Fittings<br>£'000 | Plant &<br>Machinery<br>£'000 | Information<br>Technology<br>£'000 | Total<br>£'000 |
|-------------------------------------|---------------------------------|-------------------------------|------------------------------------|----------------|
| <b>Cost</b>                         |                                 |                               |                                    |                |
| At 1 April 2016                     | 89                              | 35                            | 97                                 | 221            |
| Additions                           | -                               | -                             | -                                  | -              |
| Write-down                          | -                               | -                             | -                                  | -              |
| Disposals                           | -                               | -                             | -                                  | -              |
| At 31 March 2017                    | 89                              | 35                            | 97                                 | 221            |
| <b>Depreciation</b>                 |                                 |                               |                                    |                |
| At 1 April 2016                     | 86                              | 35                            | 90                                 | 211            |
| Prior year adjustment               | -                               | -                             | 2                                  | 2              |
| Charge for year                     | 1                               | -                             | 3                                  | 4              |
| Disposals                           | -                               | -                             | -                                  | -              |
| At 31 March 2017                    | 87                              | 35                            | 95                                 | 217            |
| NBV at 31 March 2017                | 2                               | -                             | 2                                  | 4              |
| NBV at 31 March 2016                | 3                               | -                             | 7                                  | 10             |
| <b>Analysis of asset financing:</b> |                                 |                               |                                    |                |
| Owned                               | 2                               | -                             | 2                                  | 4              |
| Finance leased                      | -                               | -                             | -                                  | -              |
| NBV at 31 March 2017                | 2                               | -                             | 2                                  | 4              |

### 6. Intangible assets

|                                     | Software<br>Licenses<br>£'000 | Total<br>£'000 |
|-------------------------------------|-------------------------------|----------------|
| <b>Cost</b>                         |                               |                |
| As at 1 April 2016                  | 65                            | 65             |
| As at 31 March 2017                 | 65                            | 65             |
| <b>Amortisation</b>                 |                               |                |
| Balance at 1 April 2016             | 65                            | 65             |
| Charge for year                     | -                             | -              |
| Balance at 31 March 2017            | 65                            | 65             |
| NBV at 31 March 2017                | -                             | -              |
| NBV at 31 March 2016                | -                             | -              |
| <b>Analysis of asset financing:</b> |                               |                |
| Owned                               | -                             | -              |
| Finance leased                      | -                             | -              |
| NBV at 31 March 2017                | -                             | -              |

### 7. Trade receivables and other current assets

|   | 2016-17<br>£'000 | 2015-16<br>£'000 |
|---|------------------|------------------|
| <b>Amounts falling due within one year:</b> |                  |                  |
| Trade receivables                           | -                | -                |
| Prepayments and accrued income              | 6                | 19               |
| Total receivable within 1 year              | <u>6</u>         | <u>19</u>        |

## 2016-17 ANNUAL ACCOUNTS

### 8. Cash and cash equivalents

|   | 2016-17<br>£'000 | 2015-16<br>£'000 |
|---|------------------|------------------|
| Balance at 1 April                              | 233              | 300              |
| Net change in cash and cash equivalent balances | (18)             | (67)             |
| Balance at 31 March                             | <u>215</u>       | <u>233</u>       |

The following balances at 31 March were held at:

|                                   |            |            |
|-----------------------------------|------------|------------|
| Government Banking Service        | 215        | 233        |
| Commercial banks and cash in hand | -          | -          |
| Balance at 31 March               | <u>215</u> | <u>233</u> |

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

|                                      | 2016-17<br>£'000 | 2015-16<br>£'000 |
|--------------------------------------|------------------|------------------|
| Amounts falling due within one year: |                  |                  |
| Trade payables                       | 9                | 9                |
| Accruals                             | 166              | 97               |
| Total due within one year            | <u>175</u>       | <u>106</u>       |

### 10. Provisions for liabilities and charges

|                                 | 2016-17<br>£'000 | 2015-16<br>£'000 |
|---------------------------------|------------------|------------------|
| Balance at 1 April              | 75               | 75               |
| Provided in the year            | -                | -                |
| Provisions utilised in the year | -                | -                |
| Balance at 31 March             | <u>75</u>        | <u>75</u>        |

Over the course of the last 5 years, the Commission has established a provision of £75,000, in order to meet the contractual costs associated with potential reinstatement and dilapidation works if the Commission was to move premises at the end of its lease. The level of provision was based on a best estimate of the present value of expenditure required to settle this obligation. The Commission is however in the process of extending its lease for a further 5 years and will therefore review this provision further during 2017-18.

### 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.

## 2016-17 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 £232,465.

|   | 31 March 2017<br>£'000 | 31 March 2016<br>£'000 |
|---|------------------------|------------------------|
| Buildings:  |                        |                        |
| Not later than one year                           | 37                     | 54                     |
| Later than one year and not later than five years | 196                    | -                      |
| Later than five years                             | -                      | -                      |

### 14. Expenditure for the year.

The Commission's budget for the 2016-17 was set at £1,018,995 the same as in the previous 2 financial years. Additional expenditure was incurred as a result of a significant increase in legal costs associated with the defence of ongoing legal actions. The Scottish Government agreed to provide additional funding for this overspend in reflection of the uncontrolled nature of these types of costs. The Commission however agreed to fund the additional expenditure through retained cash and cash equivalents and thereby addressing an ongoing audit recommendation to reduce the value of these reserves.

Comprehensive net expenditure for the year was £1,128,845 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.

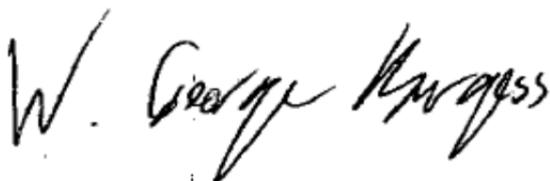
## 2016-17 ANNUAL ACCOUNTS



### SCOTTISH CRIMINAL CASES REVIEW COMMISSION

#### DIRECTION BY THE SCOTTISH MINISTERS

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



W GEORGE BURGESS

A member of the staff of the Scottish Ministers

18 May 2006