

# **The Commissioner for Children and Young People for Northern Ireland**

## **Annual Report and Accounts**

**For the year ended  
31 March 2023**

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This publication is also available on our website at [www.niccy.org](http://www.niccy.org).

# **NICCY NDPB Annual Report and Accounts For the year ended 31 March 2023**

**Laid before the Northern Ireland Assembly under the  
Commissioner for Children & Young People (NI) Order 2003  
by the Department for Communities**

**on**

**19 December 2023**

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## FOREWORD



Having taken up office on the 18<sup>th</sup> September 2023, I am inspired and motivated to continue to build on the areas of work outlined in this Annual report, as well as prioritise a range of new and emerging issues. I will hear directly from stakeholders - including children and young people – listening to and acting on, their lived experiences – particularly those who are most vulnerable.

As new Commissioner, my role is to safeguard and promote and the rights and best interests of children and young people – with the undoubted commitment, dedication and support of the NICCY Staff Team led by our Chief Executive. In order for me to carry out my duties and fulfil my statutory powers, the independence of my office is of paramount importance, as is the implementation of the recommendations set out in our ‘Article 24 Report’ following review of NICCY’s legislation.

I want to take this opportunity to acknowledge the work of my predecessor, Koulla Yiasouma. She has undoubtedly championed the role of Commissioner, and I recall being delighted when she took up the post. I look forward to carrying the baton forward.

As you will see in this report, the Staff Team at NICCY have worked tirelessly to overcome barriers, address breaches of children’s rights and seek better outcomes for children and young people across a wide range of areas. The work of NICCY over the last year has been commendable – achieving progress despite challenging contexts, yet achieving so much. Highlights have included periodic reporting to the UN Committee on the Rights of the Child, the publication of NICCY’s Statement on Children’s Rights, enhanced litigation and legal work, including the publication of NICCY’s first formal investigation which has been groundbreaking.

It is vitally important to highlight the challenging circumstances that we are currently facing. The absence of government, budget cuts, rising cost of living, the ongoing impact of the COVID-19 pandemic, the outworkings of ‘Brexit’ and the Illegal Immigration Act have created an extremely difficult context. Unfortunately, we continue to see children and young people, suffering most as a result. Child poverty, health service waiting lists and rising mental ill health; alongside an alarming increase in homelessness, food and fuel poverty, and worrying pressures on and within the education system, speak loudly to the need to enshrine children’s rights in law.

This Annual Report highlights the duties, powers and functions of the Office. It is my intention that we build on these and the work carried out to date, in protecting and promoting the rights of children and young people in NI. We face many challenges as we move forward, nonetheless I will continue

growing the momentum created and I look forward to working relentlessly, for and with children and young people, holding government to account, working closely with our NGOs and the wide range of NICCY stakeholders in making progress on children's rights.



**Chris Quinn**  
**Commissioner**

## 1. Performance Report

### STATEMENT ON PERFORMANCE BY THE CHIEF EXECUTIVE



Welcome to our Annual Report for 2022-'23 – an extremely busy final year of our triennial Corporate Plan 2020-23 and the final year for our Commissioner Koulla Yiasouma, having completed 2 four-year terms in office on 1 March. It was testament to Koulla and NICCY that so many wished to acknowledge her work and that of the Organisation, over the eight-year period. It was very much appreciated by all of us particularly Koulla.

2022-23 has seen NI 'emerging' from the grave impacts of the Covid pandemic amid fresher challenges facing us. The worst cost of living crisis in 45 years has been causing extreme difficulties for many across society while Northern Ireland has been without an Assembly and Executive following the May '22 elections. NICCY however, like many, continued its vital work safeguarding the rights of our children and young people. This year we have issued a number of reports as well as follow-up monitoring reports ensuring progress on implementing recommendations was being taken forward by relevant authorities. However, the absence of an NI Executive meant legislation and a number of strategies could not be taken forward including that on Anti-Poverty, Special Educational Need & Disability (SEND) regulations, equal protection, access to goods, facilities and services (in respect of all ages); minimum age of criminal responsibility and others.

This was a particularly important year for NICCY given the UNCRC Committee's periodic examination of the UK State Party. The 'pre-sessional' was held in February '23 and NICCY's Commissioner along with the other UK Commissioners were in attendance to address the Committee on the rights breaches experienced by children in each jurisdiction. NICCY also facilitated the attendance of Young People from NI – including those from a number of our NGOs - to address the Committee, along with others from England, Scotland and Wales. The Concluding Observations are due to be issued following the formal examination in May. NICCY will as usual monitor progress against implementation of these by NI Departments and issue our report on this in due course.

We were pleased to welcome delegations from Bahrain's Human Rights Institution, the Icelandic Children's Commissioner and her Team, the Criminal Cases Review Commission (online) and a Norway student delegation as well as facilitating a meeting with the Council of Europe Commissioner for Human Rights.

Our new reports issued during 2022-'23 are as shown/listed below.

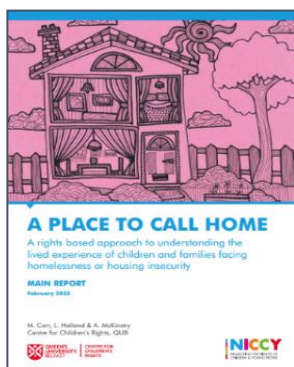
[in](#)

[in](#)



**[‘Looked After? A Formal Investigation into the Life of a Child the care of the State’](#)**

NICCY’s first formal investigation into the life experiences of a child the care of the State from birth to adulthood.



**[‘A Place to Call Home’](#)** on homelessness and housing insecurity with specific focus on vulnerable groups.



**[‘Statement on Children’s Rights in Northern Ireland 3’](#)**

focusing on government’s delivery in relation to NICCY’s key priority areas of children’s rights.



**ANNUAL COMPLAINTS AND LEGAL REPORT 2021-2022**

**[‘Annual Complaints and Legal Report’](#)** on the legal work and functions of the Office.



These reports are all available separately and referenced in our performance overview Table.

Following publication of our formal investigation report ‘*Looked After?*’ mentioned above, NICCY as set down in our legislation, issued formal notices to the relevant authorities on



recommendations within their remits. Monitoring of the implementation of these is guided by our required timeframes and will take us into the next business year. It is important to note that the Report, while hard hitting, was welcomed by stakeholders as a catalyst for improvements to be made for children in the care of the State.

In line with our monitoring role, NICCY issued the following 'progress reports':

- ['Barnahus: Putting the Child at the Centre' Monitoring Report](#) on supporting children who have been sexually abused;
- ['Too Little, Too Late' Monitoring Report](#) on our SEN Review;
- ['Still Waiting' Monitoring Report](#) No. 4 on Mental Health;
- ['More Than A Number' Monitoring Report](#) on Paediatric Health Waiting Lists; and
- ['A New and Better Normal' Monitoring Report](#) on the impact of Covid-19 and Government's response.

All were disseminated to relevant NI Departments and Stakeholders. Monitoring the implementation of NICCY calls and recommendations is ongoing.

We also issued a range of 'Advice to Government' (AtG) including on:

- [Modern Slavery and Human Trafficking](#)
- [UK Covid-19 Inquiry Terms of Reference](#)
- [Changes to Custodial Arrangements for Children Consultation](#)
- [Review of Urgent and Emergency Care Services](#)
- [Raising Minimum Age of Criminal Responsibility \(MACR\) Consultation](#)
- [School Governance](#)
- [General Teaching Council of NI Consultation](#)
- [Advice to EA on its draft SE Area Plan and draft Strategic area plan](#)
- [Department of Education on Corporate Plan](#)

These AtG papers are all available on our website [www.niccy.org](http://www.niccy.org). As part of our advisory work, Staff also continued to engage with/advise officials on developments in education, health, youth justice, child poverty, mental health, climate justice, for asylum seekers and refugees, and latterly on departmental budget allocations 2023. We also engaged with the Department of Education on the 'Delivery Plan' for the NI Executive's '*Children and Young People Strategy 2020-2030*'. The first Report on the implementation of the '*Children's Services Co-operation Act*' (CSCA) awaits sign off by an Education Minister before this can be published.

NICCY's advice was also provided at meetings with Professor Ray Jones on his review of Children's Social Care in NI, expected to be published early in the next business year.

Demand for our legal services and functions continued including requests for NICCY

interventions in judicial review cases. This year we dealt with 356 new complaints - ranging from issues in special educational needs and disability, access to education services, health services and social care, housing through to issues facing asylum seeker and refugees. Work on 'protected disclosures' continued in areas concerning vulnerable children and young people. Our *'Annual Complaints and Legal Report'* published separately, contains much more detail and information of our legal work overall.

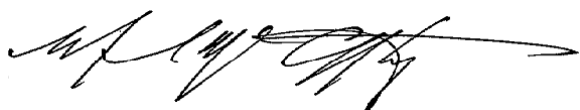
On a positive note we very much welcomed the inclusion of our training modules on Children's Rights and Child Rights Impact Assessments (CRIA) on the [NICS training platform 'LinKS'](#) – and these are now being 'rolled out' via our [website](#) to expand access to other statutory bodies i.e. Councils, ALBs and others with our aim to make these available to our NGOs.

Children's and Young People's participation remained integral to our work and input on areas of work via topic specific sub groups continued in person and via online platforms – we have dedicated a section of our new Corporate Website to them. It was also great to see our NI Youth Assembly in Plenary session with Koulla before she left office – keen to answer their questions about her work and time as Commissioner.

Our Corporate Services including Finance, HR, Communications and Administrative functions which underpin and support the efficient running of NICCY in delivering on targets, were effectively maintained. Reactive work was as always, necessary in response to emerging issues throughout the year and Staff 'stepped up' accordingly. Our Performance Table later in this section sets out more detail of our work.

While we said goodbye to Koulla, we are mindful this coming year is the first one for our new Commissioner, Chris Quinn, with whom we very much look forward to working. As we develop our new Corporate Plan (now to span 4 years in keeping with the Commissioner's 4-year term), we will be engaging with our wide range of stakeholders to hear their views and gain their input on NICCY's key priorities.

Staff – including those who have joined us this year – continued to apply themselves professionally in delivering on these (see following sections) and will continue to do so in the year ahead. The commitment and dedication across the organisation has, as always, been evident in our work to safeguard and promote the rights and best interests of Children and Young People in NI.



**Mairéad McCafferty BA PGCE PQH LLM**  
**Chief Executive**

## PURPOSE AND ACTIVITIES OF NICCY

NICCY was established through the Commissioner for Children and Young People (Northern Ireland) Order 2003. This outlines NICCY's functions, duties and powers and the principal purpose (mission) of the Office (under Article 6(1)) which is to 'safeguard and promote the rights and best interests of children and young people'. The age remit of those on whose behalf we work, includes those up to the age of 18 and those up to 21 years if they have a disability, or have experience of being in the care of the State.

NICCY was established as an Executive Non-Departmental Public Body (NDPB) on 1 October 2003 and has been sponsored by Department for Communities since May 2016 following public sector reforms.

### **NICCY's Mission (i.e. principal purpose) is:**

*'To safeguard and promote the rights and best interests of Children and Young People'*

### **NICCY's Vision is:**

*'A society where all Children and Young People flourish,  
are valued and their views respected.'*

### **Our Values**

All of our work during the past business year, was underpinned by our core values which we applied in our day-to-day work. They are as follows:

1. **Children's and Young People's Rights** are at the centre of all we do;
2. We value and protect our **independence**;
3. We **respect** and value people, promote inclusion and diversity, and challenge discrimination and inequality;
4. We are open and honest and act with **integrity**; and
5. We are **optimistic**, striving to effect positive and lasting change.

NICCY's work is required to be guided by the United Nations Convention on the Rights of the Child (UNCRC) - in fulfilling the duties and exercising the powers of the Office (see *following diagrams*) as set down in the 2003 Order.

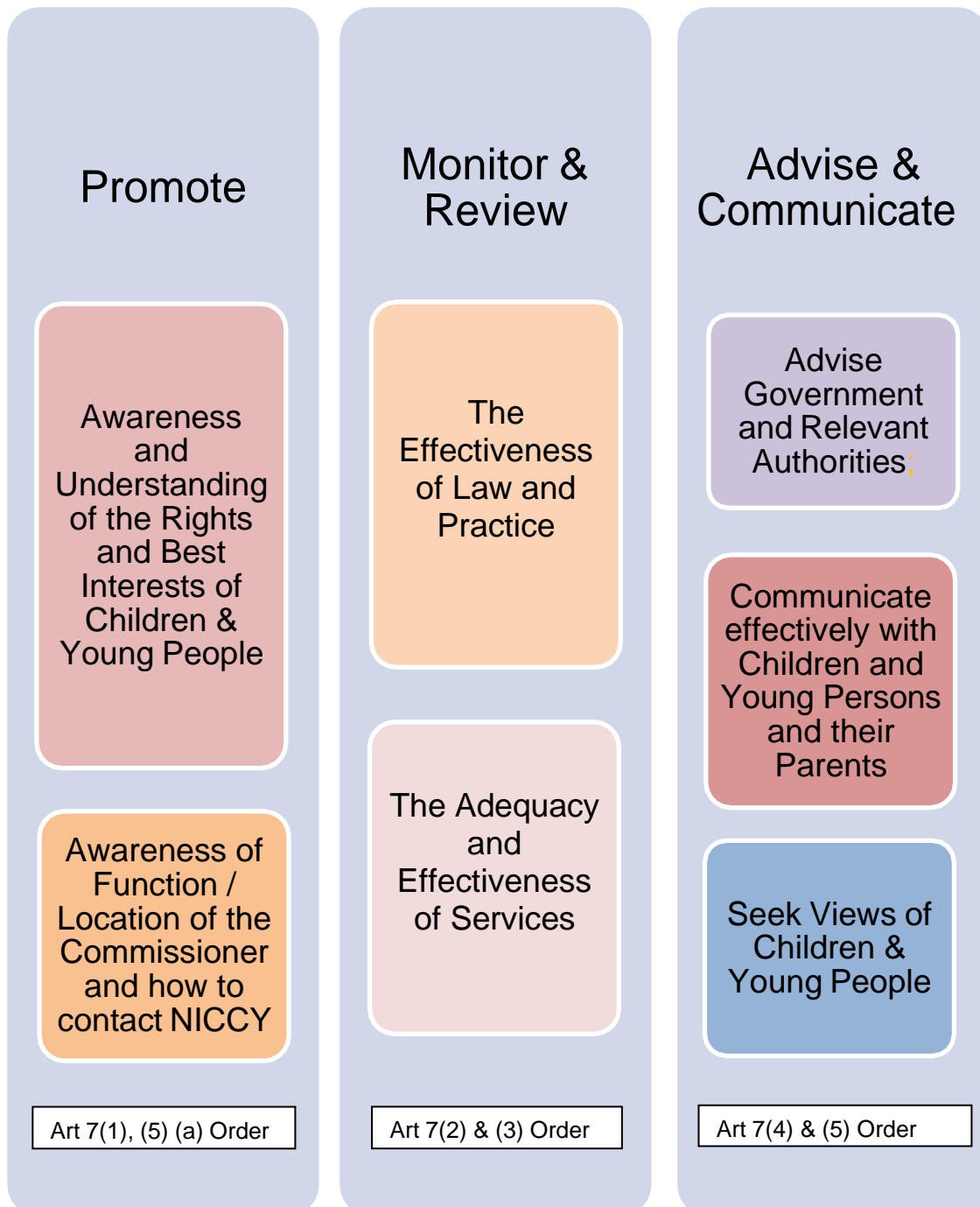
This states the Commissioner's paramount consideration shall be the rights of the child or young person; further, that NICCY shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of their age and understanding); and have regard to the importance of the role of parents in the upbringing and development of their children.

The Commissioner is also supported by a NICCY Youth Panel (NYP) made up of young people recruited from across Northern Ireland, who share and contribute their experiences and views with the organisation, to help inform on the rights-based issues that affect them and impact their lives and life outcomes.

The organisations i.e. 'relevant authorities' under NICCY's remit are also as set out in the 2003 Order.

The duties and powers are set out in the following user-friendly diagrams.

## NICCY'S STATUTORY DUTIES



## NICCY'S STATUTORY POWERS

### Undertake Commission Challenge

Research or educational activities concerning the Rights or Best Interests of Children and Young Persons or the exercise of Functions

Conduct Investigations as considered necessary or expedient to meet statutory duties

Compile info', provide Advice and publish any matter (including educational activities, investigations and advice) concerning their Rights and Best Interests

Art 8(1) & (3) & (5)

### Issue Guidance Make Representations

In relation to any matter concerning the Rights or Best Interests of Children or Young Persons

Make representations or recommendations to any Body or Person relating to the Rights and Best Interests of Children and Young Persons

Art 8 (2) & (6)

### Address Rights Breaches Advocacy

Assist with Complaints to / or against Relevant Authorities

Bring, Intervene in, or Assist in, Legal Proceedings

Art 11, 12 & 14

## OBJECTIVES

Our objectives as set out in our Corporate Plan 2020-23 - updated for 2021-23 in response to the Covid-19 pandemic - on which annual business targets are based, were developed in line with the necessary functions, statutory duties and powers of the Office and, as required, are based on the relevant articles of the UNCRC.

### **Objective 1:**

Ensure that Children's and Young People's rights are respected, promoted and protected in the work of all duty bearers.

### **Objective 2:**

Highlight and address critical issues which adversely affect Children and Young People.

### **Objective 3:**

Address breaches of Children's and Young People's rights.

### **Objective 4:**

Raise awareness of Children's and Young People's rights, the UNCRC and the functions of the Commissioner.

### **Objective 5:**

Promote the participation of Children and Young People in decision-making.

### **Objective 6:**

Ensure NICCY is an effective and efficient organisation.

NICCY's Corporate and annual Business Plans are available on our website ([www.niccy.org](http://www.niccy.org)).

## PERFORMANCE REPORTING

The Organisation reports internally on progress against annual Business Plan objectives and targets on a monthly and quarterly basis and externally on a quarterly basis to our Sponsor Department – Department for Communities. This Annual Report details the outputs, broad outcomes and achievements over the course of the business year.

### Stakeholder Engagement

Our work entails effective working relationships with a wide range of stakeholders, NICCY's Stakeholder Engagement Strategy identifies these as:

- Children and Young People;
- Parents and Adults;
- Relevant Authorities as laid down in statute;
- Government, Government Ministers, MLAs and Politicians (NI Executive, NI Assembly, Westminster Government);
- Government Departments (including Sponsor Department) and Officials;
- Councils;
- Statutory Bodies and ALBs (NDPBs) including Inspectorate Bodies;
- Non-Governmental Organisations (NGOs);
- Legal institutions and agencies;
- Media – print, online, TV, radio; and
- Domestic, National and International Rights Bodies i.e. Human Rights and Equality Commissions, British and Irish Network of Ombuds' and Children's Commissioners (BINOCC), European Network of Ombuds' for Children (ENOC), UN Committee on the Rights of the Child (UN CRC), UN Committee on the Rights of Persons with Disabilities UN CRPD), OHCHR, Council of Europe and Bodies/Committees overseeing other relevant International Human Rights Instruments whose work/reports are relevant to NICCY's work.

### Domestic, National and International Networks

As well as our NI specific focus, NICCY works across a range of networks. During the year NICCY engaged with stakeholders listed above through our various fora in pursuance of objectives as set out in our annual business plan. These also include our NICCY Advisory Forum, Departmental Children's Champions Forum, Participation Forum and issue specific advisory groups e.g. on the use of restraint and seclusion, SEN, etc. It also includes those external fora on which Staff represent NICCY.



## **British and Irish Network of Ombuds and Commissioners for Children (BINOCC)**

Comprised of Commissioners and Ombuds' for NI, Ireland, England, Scotland, Wales and Jersey, quarterly meetings are held to address and collaborate on agreed issues of common concern across the jurisdictions. Staff also liaise with Colleagues across the offices as required.

This year BINOCC focused on a range of Children's Rights matters including the UNCRC pre-sessional, additional joint paper on the 'Illegal Migration Bill' to the Committee (see below), Asylum Seekers and Refugees, Covid-19 Inquiry, cost of living crisis and child poverty, SEND, mental health, Bill of Rights. Staff have also delivered a seminar on good practice in strategic litigation.

## **European Network of Commissioners (ENOC)**

ENOC's membership includes 43 Independent Children's Rights Institutions across 34 countries, ENOC's aim is to facilitate the promotion and protection of the rights of children, as formulated in the UNCRC. NICCY is a longstanding member of the European Network of Ombuds' and Commissioners for Children.

The theme of the 26th ENOC Annual Conference was 'Children's rights and Climate Justice'. The [General Assembly's Position Statement](#) on this was disseminated to all our NI Departments as we usually do, to inform and promote good practice. As climate change and the environment is of significant importance, it is a key area of work for us and is included in our workplans going forward.

ENOC is committed to supporting the participation of children and young people and through its membership, set up 'ENYA' - European Network of Youth Advisors and supports their active involvement informing ENOC's annual themed work giving them the opportunity to be heard at European level.

Each year members can decide to become involved and also nominate 2 young people to be part of that year's project influencing the content of ENOC's Position Statement with participation by 1 young person from participating jurisdictions, in the annual conference.

## **UNCRC Committee on the Rights of the Child**

NICCY along with other UK Commissioners, submitted their Shadow Report to the UNCRC Committee in December 2022, in advance of the next session (rescheduled for May 2023) of the combined sixth and seventh examination of the UK State Party. The joint Children's and Young People's UK Report, collated by NICCY, is also part of this process.

In advance of this, the UK Commissioners submitted an additional joint paper on the 'Illegal Migration Bill' expressing their grave concerns at proposals within it and their adverse impacts on children and young people.

NICCY also submitted an additional paper on the harsh and inadequate Northern Ireland Budget allocation from the UK Government in a context of the worst cost of living crisis in 45 years, including increasing levels of food and fuel poverty. We are already seeing Departments cut services and funding streams targeting our most vulnerable children and young people about which NICCY has written to the Secretary of State for NI – in the absence of an NI Executive. We have also written to NI departments advising they conduct CRIAs on budgetary decisions alongside the mandatory EQIAs. We anticipate the UN Committee will issue comment on these issues in their Concluding Observations and we will as required, monitor progress against the implementation of these as well as 'stepping up' our engagement with Departments, Political Parties and other stakeholders.

## **UN Human Rights Council's Universal Periodic Review**

The UPR is an assessment of the human rights record of all 193 Member States conducted by the UN Human Rights Council. This relates to the UDHR and UN Charter as well as other human rights instruments which the State Party i.e. the UK has ratified. We shared our list of issues as submitted to the UN Committee on the Rights of the Child with the Executive Office – working with the UK Ministry of Justice.

## **Commissioner for Human Rights – Council of Europe**

During the year we hosted a meeting with Dunja Mijatović - Council of Europe Commissioner for Human Rights – during her visit to the UK. Young people from NICCY's Youth Panel, Children's Law Centre and NI Youth Forum participated in this and informed of the issues facing children in NI.

The Commissioner subsequently published her report<sup>1</sup> which focused on ‘*the overall human rights landscape in the UK, children’s rights, and specific human rights issues relating to Northern Ireland*’. In follow up communication with the Young People she stated that:

*“Hearing your views and experiences was absolutely crucial in understanding the issues to be addressed and to formulate my observations and recommendations. I want to thank you again for meeting me and wish you the best of luck with all the great work you are doing to represent young people in Northern Ireland.”*

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<sup>1</sup> <https://www.coe.int/en/web/commissioner/-/united-kingdom-commissioner-warns-against-regression-on-human-rights-calls-for-concrete-steps-to-protect-children-s-rights-and-to-tackle-human-rights-issues-in-northern-ireland>

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

The key risks identified by NICCY in terms of delivering objectives during the majority of the 2022- 23 business year were as set out below. The Corporate Risk Register was reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary.

Inherent and residual ratings reflected agreed levels of risk – some of which were outside the control of NICCY, but which impacted on delivery.

Our sponsor department (DfC) was kept updated on these through appropriate Accountability meetings and attendance at quarterly Audit and Risk Assurance Committee (ARAC) meetings.

The main corporate risks throughout the year are summarised below:

1. Covid-19 pandemic – move to hybrid working;
2. Finance systems and controls are compromised due to Working from Home / hybrid working / fraud being used against NICCY;
3. Transformation Agenda by the NICS including review of ALBs / MSFM replacement with Partnership agreement / proposed premises move;
4. Inadequate response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
5. NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
6. End of Commissioner's term and transition of new Commissioner;
7. UK Children's Commissioners' legislative remits; OCCE seeking advice from UK Govt on same;
8. Staff Resourcing – a number of vacant posts will impact on NICCY delivery of objectives.

## PERFORMANCE SUMMARY REPORT

Across our 6 high level corporate objectives, the organisation had 48 Business Plan targets in the 2022-23 business year. These also had several 'sub targets' and we met all targets in line with our legislative remit. It is notable however that a range of areas were impacted by the lack of an NI Executive in place since May 2022 i.e. the Anti-Poverty Strategy, age discrimination legislation, equal protection legislation, SEND regulations, and issue of the Children's Services Co-operation Act (CSCA) review report. NICCY continued to advise on these and will also continue to monitor developments. In the following 'Development and Performance During the Year' summary table we have focused on outcomes - insofar as possible given the nature of the work and timeframes associated with realisation of these. Substantial progress was made nonetheless with 'duty bearers' on a wide range of rights issues in line with NICCY's statutory duties and powers. We also as stated earlier, took on additional reactive areas of work following representation to the Office.

### Protected Disclosures

Under the 'Public Interests Disclosure (NI) Order 1998' (and subsequent amendments 2010, 2012 and 2014) NICCY is a 'prescribed person' to whom 'protected disclosures' can be brought by external employees relating to the safeguarding of the rights and best interests of children and young people in NI.

To date we have dealt with 16 'protected disclosure cases', having received a further 2 cases in the 2022-23 business year. The 2 opened were in relation to alleged mistreatment of children in schools, one of which was closed in-year. The other is ongoing though nearing completion. Protected disclosures are closed following investigation and when we have received the necessary assurances from relevant authorities that:

- The matter has been suitably investigated by them;
- Appropriate actions have been taken; and
- Measures have been put in place to ensure non-repetition and/or good practice.

On closure, the 'originators' of such disclosures are contacted and informed of the outcomes as are the relevant authorities.

## **Results for the Year**

The results for the Northern Ireland Commissioner for Children and Young People for the period are set out in detail on pages 78-82. The net expenditure for the year ended 31 March 2023 was £1,679,134 (2022 - £1,713,596). This net expenditure resulted in a balance in reserves of £60,875 as at 31 March 2023 (negative £17,301 in 2022).

## **Going Concern**

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The office is financed through Grant-in Aid from our Sponsor Department, the Department for Communities and NICCY's future financing is to be met by same.

It has accordingly been considered appropriate to adopt a going concern basis for the preparation of NICCY's financial statements for 2022-2023.

## **Non-Current Assets**

Details of the movements of non-current assets are set out in Note 3 on pages 88-89.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

Performance, impact and outcomes are measured and reported on against the achievement of annual objectives and targets in a range of ways:

Internally via:

- Reporting to the Commissioner;
- Senior Management Team to Chief Executive;
- Leadership and Management Team to Chief Executive;
- Staff Meetings – updates reported on and shared with all;
- Departmental workplans based on annual Business Plans monitored monthly;
- Completion of quarterly Performance Monitoring & Evaluation Framework (PMEF) reports and Q4 End of Year PMEF;
- Risk Management i.e. managing risks (see Corporate Risk Register and Departmental Risk Registers); and
- Performance management systems including annual Staff appraisals, 1-1 Reviews, ongoing line management and supervision.

Externally via Sponsor Department:

- ALB Quarterly Performance Reports;
- ALB Quarterly Governance Checklists;
- ALB Quarterly Assurance Statements;
- Financial reporting against Consumption.

NI Assembly:

- Annual Reports including Accounts laid in the NI Assembly;
- NI Executive Ministerial meetings;
- NI Assembly Committee evidence sessions; and
- Engagement with political parties and relevant spokespersons.

UN level:

- UN Committee on the Rights of the Child; and
- UN Bodies as/when necessary e.g. UN CRPD, UNHRC.

The following tables summarise performance for this year across each high-level corporate objective (HLCO).

## DEVELOPMENT AND PERFORMANCE 2022-23

**HLCO 1 - To ensure that children's rights are respected, promoted and protected in the work of all duty bearers.**

NICCY's work influences Government and its Agencies to more effectively deliver in compliance with children's rights and best interests and promotes respect for same at local, national and international levels while progressing the implementation of UN General Measures of Implementation (as per GC No.5).	
Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>Highlight and promote Key Child's Rights issues at Local, National and International levels.</li> <li>Progress UNCRC General Measures of implementation</li> <li>Input and advice on ENOC 2022 theme; 'Climate Justice'</li> </ul>	<ul style="list-style-type: none"> <li>We continued to address key Child Rights issues at these levels e.g. with other Commissioners, regulatory and rights bodies, local Councillors, MLAs, NI Departments, Key Officials, MPs, House of Lords and with UN Representatives (<i>see across this Table</i>). As part of the periodic review of the UK State Party, the UN Committee on the Rights of the Child has heard directly from NICCY jointly with other UK Commissioners at the February '23 pre-sessional, as well as from children and young people (including NICCY Youth Panel (NYP) members) on rights breaches. NICCY facilitated the attendance of young people from NI who represented the largest group from the UK, highlighting key specific issues affecting them in their own session with the Committee. NICCY worked in partnership with other UK Children's Commissioners, statutory bodies and NI NGOs. The formal State Party examination is due early next business year.</li> <li>NICCY published our 3rd 'Statement on Children's Rights in NI' to reflect the Commissioner's final advices at the end of her term in office. The report on progress made against NICCY's key priorities was well received; monitoring implementation is ongoing. <a href="#">'Statement on Children's Rights in Northern Ireland 3'</a></li> <li>Our Child Rights Impact Assessment (CRIA) and Children's Rights training modules were released on NICS LInKS training platform, supported by Jayne Brady, HoCS who stated: <i>"I am committed to ensuring that the NICS seek to develop policies, legislation and practices which support children and young people get the best start in life. This valuable on-line training raises awareness of the importance of the Child's Rights Impact Assessment process and will help embed the new process ensuring due regard for the child's rights by colleagues involved in the development of policies and legislation across the NICS."</i></li> <li>NICCY has continued to deliver training in person for government officials across each Department. Online CRIA training has been completed by 60 professionals from 6 government departments and 2 NDPBs to date.</li> <li>As an ENOC member, NICCY worked with other Commissioners and Ombuds' for Children across Europe, to produce their Position Statement on Children's Rights and Climate Justice. Attendance at and participation in Annual Conference by Commissioner and Chief Executive. ENYA members produced their own recommendations which influenced the main ENOC Statement.</li> <li>Government Officials and local activists are more aware of the impact of climate change on children's rights. (<i>also see later environment work</i>). <a href="#">General Assembly's Position Statement</a></li> <li>Met with DE on regular basis to monitor and advise on the implementation of</li> </ul>



<ul style="list-style-type: none"> <li>• Monitor and advise on implementation of CSCA via CYPS.</li> <li>• Monitor impact of 'Brexit' on Children's Rights.</li> <li>• Monitor impact of COVID-19 Pandemic on Children and Young People's Rights.</li> <li>• Council of Europe Human Rights Commissioner Engagement – Young People's input session facilitated.</li> </ul>	<p>Children's Services Co-operation Act (CSCA) and Children &amp; Young People Strategy (CYPS) Delivery Plan, including the CSCA statutory report, Participation Mechanism, Data Development Agenda. The lack of an Executive has delayed progress on issue of the CSCA Report and other areas.</p> <ul style="list-style-type: none"> <li>• Watching brief on developments maintained. Issue re' young people's involvement in civil unrest during 'protocol protests' addressed by NICCY with relevant authorities.</li> <li>• Following feedback from each Dept, NICCY published an update on the COVID-19 report 'A New and Better Normal', disseminated this and presented to the Covid Recovery Taskforce.</li> <li>• As per Rule 9 Inquiries Act NICCY is providing a Witness Statement to the UK Covid Inquiry Panel including collating evidence doc's / papers as required. UK Covid-19 Public Inquiry Module 2C:</li> <li>• Dunja Mijatović, CoE Commissioner for Human Rights aware of range of Rights issues facing Children and young People in NI. The Commissioner published her overall report following visit to UK; with specific reference to NI meeting with young people stated:  <i>"Hearing your views and experiences was absolutely crucial in understanding the issues to be addressed and to formulate my observations and recommendations. I want to thank you again for meeting me and wish you the best of luck with all the great work you are doing to represent young people in Northern Ireland."</i> </li> </ul>
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**HLO 2: To highlight and address critical issues which adversely affect children and young people.**

<p><b>Tackling Child Poverty:</b></p> <p><b>We will raise awareness of the high levels of child poverty in Northern Ireland, its impact on children's lives and advise Government on appropriate action to tackle it.</b></p>	
<p><b>Sub-objective</b></p>	<p><b>Outcome/Impact</b></p>
<ul style="list-style-type: none"> <li>• Advise Government on the development of an Anti-Poverty</li> </ul>	<ul style="list-style-type: none"> <li>• The Co-Design Group presented the Executive with a detailed advice paper, and subsequently published this to provide transparency and share information with other stakeholders. This should inform decision-making on the 'APS' when an Executive is formed.</li> <li>• We engaged with other organisations working with, or on behalf of, children in</li> </ul>

<p>Strategy that will effectively reduce Child Poverty.</p>	<p>poverty to establish a Child Payment Working Group to develop policy calls and commission public messaging research to inform the campaign.</p> <ul style="list-style-type: none"> <li>NICCY ran a Panel discussion event on 8 August involving Goretti Horgan UU, Julie-Ann Maney RCPCH and John Barry QUB, as part of West Belfast Feile, focussing on the issues facing NI and actions necessary in campaigning against child poverty.</li> </ul>
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**Improving Mental Health and Wellbeing:  
We will gather evidence as to the adequacy of child and adolescent mental health services with a view to outlining critical actions for Government to better meet the needs of children and young people.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>Advise and Monitor implementation of recommendations from NICCY's Rights Based Review - Still Waiting.</li> <li>Provide advice to government on legislation, policy and practice relevant to Child and Adolescent Mental Health and Wellbeing.</li> </ul>	<ul style="list-style-type: none"> <li>Regular meetings held with DoH and SPPG on the 'Still Waiting' Action Plan to ensure decisive action was/is taken to address areas of concern. Provided final assessment of 'SWAP' through the fourth and final annual 'Still Waiting' Monitoring Report and CAMHS data report published in February 2023. Engaged with Mental Health Champion to 'handover' monitoring of outstanding recommendations.</li> <li>Relevant authorities continue to be made aware of the range of issues that must be addressed to ensure government legislation, policy and practice are rights compliant. Site visit to Beechcroft Facility by CEO and senior Staff to address ongoing issues.</li> <li>NICCY has continued to monitor progress re: legislative reform (MCA and MHO) and implementation of the Emotional Health and Wellbeing Framework in Education. Statutory agencies also heard directly from children and young people with the aim of informing public policy.</li> </ul>

**Overcoming Educational Inequalities and Promoting Inclusion:  
We will work to ensure that the education received by all children is of a high standard and develops every child's personality, talents, and abilities to the full.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>Work towards transformational reform of the education system.</li> </ul>	<ul style="list-style-type: none"> <li>Through ongoing periodic meetings, written correspondence and other engagement with key stakeholders including DE, EA, ETI and the Panel, NICCY has monitored, advised and held government to account on child rights issues relevant to a range of education policy areas. Key issues raised relate to SEND; safeguarding; RSE, use of restrictive practices; school attendance; provision for newcomer pupils; emotional health and wellbeing; addressing bullying in schools; school uniform costs/FSME; educational pathways; covid impact/recovery arrangements; and application of CRIAs. NICCY also further contributed to the Independent Review of Education through participation in a roundtable event on early years provision/educational inequalities, held by the Panel.</li> <li>NYP members engaged directly with 15 key stakeholder organisations to research themes then delivered a presentation to the Independent Review</li> </ul>

<ul style="list-style-type: none"> <li>Overseeing the monitoring and implementation of our Review of SEN provision '<i>Too Little, Too Late</i>'.</li> <li>Monitoring implementation of SEND Act (2016) Regulations and Code of Practice.</li> </ul>	<p>Panel on the following 4 key areas - Single Education System; Mental Health Support; Post-primary Transfer Test and Curriculum Content.</p> <ul style="list-style-type: none"> <li>We advised on the integration of children's rights and best interests in educational policies/provision through advice to government covering areas such as strategic area planning, special education area planning, school governance, functions of the GTCNI and application of CRIAs. Issues relating to educational inequalities and breaches of children's rights were also highlighted in our Statement on Children's Rights in NI (SOCRNI) 3 and input to joint report to UNCRC Committee.</li> <li>We have continued to monitor and oversee the implementation of the recommendations of our '<i>Too Little, Too Late</i>' Report . Our second TLTL monitoring report and table was published in Jan 2023, drawing on information provided by RAs in a progress update report, as well as their participation at a roundtable event, and discussions at periodic meetings. Our overall assessment was that some 'slow' progress had been made by RAs in the implementation of our 40 recommendations and in wider transformation of the SEND system.</li> </ul> <p><a href="#">NICCY-TLTL-Monitoring-Report-2023-final-web.pdf</a></p> <ul style="list-style-type: none"> <li>Through participation in the SEND Strategic Development Programme Board quarterly meetings, NICCY's Chief Executive has continued to advise and monitor developments in taking forward SEND areas of work, including work to address our TLTL recommendations. TLTL recommendations have also been highlighted with relevant authorities on a regular basis during periodic meetings and other SEN focused meetings (e.g. SEN regulations and CoP), at government held workshops and events, and in written advice papers. As relevant, these engagements have been followed up with written correspondence to advise on the approach needed and to request further information from RAs. It is clear from these engagements that our TLTL recommendations continue to inform strategic policy and planning work.</li> <li>Drawing on our TLTL recommendations and our legal complaints casework, NICCY also provided written advice, including to the Education Authority on its draft 'Framework for Specialist Provision in Mainstream Schools and Draft Special Schools Area Planning Framework'. SEND issues were also highlighted in SOCRNI 3 and UNCRC report.</li> <li>NICCY has continued to monitor and advise government on implementation of the SEND Act (2016) Regulations and Code of Practice, during periodic meetings with DE and additional meetings focusing on specific SEND issues. A meeting was held with DE to discuss key issues and concerns relating to development of draft SEN Regulations (delays due to lack of NI Executive in place), CoP and DE's plan for their implementation. This was followed up in written correspondence re-iterating our concerns and requesting clarification on a number of key issues. Our TLTL Monitoring Report (2023) further highlighted specific areas of concern and gave our overall assessment of progress to date.</li> </ul>
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**Addressing the Legacy of the Conflict:**

**We will hold government to account in relation to the effective protection of children and young people from trauma, violence or mistreatment due to the continuing legacy impact of the conflict.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>Address coercive control, assaults and exploitation of children and young people by criminal gangs.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing engagement with relevant authorities on NICCY's paper and recommendations on safeguarding children from criminal coercion and exploitation by organised, criminal groups and gangs including with HSCB/SPPG, RQIA and PSNI Chief Constable.</li> <li>NICCY plans to publish an update on progress on this area, but did not receive required information from the Child Protection Senior Officers Group to inform an assessment.</li> </ul>

**Challenging Discrimination:  
We will provide robust challenge where children and young people experience discrimination.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>Age discrimination legislation in accessing goods, facilities and services includes all children and young people.</li> <li>Ensure equal protection from assault in the home for children and young people and improved support for parents and families.</li> </ul>	<ul style="list-style-type: none"> <li>The lack of an NI Executive has delayed progression on legislation to protect all age groups from discrimination in accessing goods, facilities and services. Meantime, in partnership with ECNI, NICCY delivered a Young People's 'Age GFS' event – <i>'Make Equality a Priority – Age Law Reform!'</i> 80 young people from schools, youth organisations and Belfast Metropolitan College attended. Attendees including young people, were made aware of the potential impacts on them and their peers if legislation to be developed does not cover all age groups.</li> <li>The lack of an NI Executive hampered progress on this objective. NICCY worked in partnership with NGO colleagues to influence legislation in this area however, this will now have to move into the next mandate.</li> <li>All also held briefing meetings and shared papers in discussions with elected representatives so that when NI Assembly and Executive is back in place. Concerns on lack of progress were reflected in the UKCCs' UNCRC report.</li> </ul>

**Strengthening Safeguarding provisions:  
Safeguarding arrangements for children and young people are strengthened as NICCY monitors and provides advice on provisions to protect children, including in relation to Child Sexual Exploitation and Separated Children Subject to Immigration Control.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>On Sexual offences against children and Child Sexual Exploitation (CSE): Ensure effectiveness of arrangements to protect and support victims</li> </ul>	<ul style="list-style-type: none"> <li>Continued to monitor implementation of the recommendations of the Independent Inquiry into CSE. The Justice (Sexual Offences and Trafficking) Act has received Royal Assent and includes some amendments which reflect NICCY's advice.</li> <li>Monitored implementation of the Gillen Review with reference to establishing a Barnahus model for NI, and are awaiting the outcome of DoJ and DoH scoping assessments. Recommendations on this area have been reflected in SOCRNI 3 and UK Children's Commissioners UNCRC report for UK State Party examination by the UN Committee on the Rights of the Child next business year.</li> </ul>

<p>of sexual offences.</p> <ul style="list-style-type: none"> <li>• On Children and Families Subject to Immigration Control or new to Northern Ireland: Ensure effectiveness of arrangements to support Separated Children and families subject to immigration control.</li> <li>• Safeguarding and social care – Provide advice on matters as determined by NICCY.</li> <li>• Meeting held with Childnet on Safer Internet day.</li> <li>• Meeting held with Commissioner for survivors of institutional abuse.</li> <li>• Review of restraint and seclusion in educational settings.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitored implementation of NICCY’s recommendations from ‘<i>A Hostile Environment</i>’ regarding children and families affected by having no recourse to public funds.</li> <li>• Work included engagement with statutory agencies and NGOs on the use of contingency accommodation including with the Home Office, DfC, DE, DoH. Information and recommendations on this area were reflected in SOCRNI 3 and the UKCC UNCRC report.</li> <li>• The Commissioner and Chief Executive visited contingency accommodation to meet with families/children living there with Mears Staff, and followed up with relevant authorities on concerns arising.</li> <li>• We also engaged with UK Children’s Commissioners – OCCE, CCYPS and CCfW on the ‘Illegal Migration Bill’.</li> <li>• Advice was provided on a range of relevant safeguarding, social care and immigration matters including: <ul style="list-style-type: none"> <li>○ Safeguarding from groups and gangs: awaiting response from Child Protection SOG on work of Task and Finish Group to consider NICCY’s 2021 paper and recommendations;</li> <li>○ Joint inspectorate work: engaged with inspectorates on planned Child Exploitation themed inspection;</li> <li>○ Adoption and Children Bill: legislation has been completed and definition of harm amendment reflects NICCY’s advice;</li> <li>○ Engagement with Prof Ray Jones carrying out the Review of Children’s Social Care NI.</li> </ul> </li> <li>• Advised and supported initiatives to protect Children and Young People on use of online platforms. Engagement with Childnet UK Director to address issues of safer internet use and subsequent plans to promote online safety and focus on ‘Safer Internet Day’ Feb’ ’23.</li> <li>• Meeting with COSICA (HIA Act ’19) to address areas of common concern i.e. PSNI scope of data collection; Barnahus model for NI; CSCNI Review; Mother &amp; Baby Homes; MoU draft shared. Further engagement with PSNI and COSICA.</li> <li>• NICCY has been instrumental in progressing necessary changes in the use of restrictive practices in educational settings. Our recommendations from ‘<i>Neither Seen Nor Heard</i>’ Review were reflected in the Department of Education’s own Report issued in March 2022, and we have subsequently continued to engage with, and advise, DE on the drafting of the statutory guidance, including through participation in DE’s reference group, periodic meetings and written correspondence.</li> <li>• We have continued to monitor progress on the implementation of recommendations, with the most recent monitoring update published in December 2022. We were encouraged by DE’s commitment to address the range of issues identified and the collaborative approach taken on this important area of work so far while identifying work still required on a number of important areas. <a href="#">NSNH Update 8 Dec 22 (1).docx</a></li> <li>• Monitored progress of ‘Children with Disabilities’ Framework – now we have</li> </ul>
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<ul style="list-style-type: none"> <li>• Monitor progress of 'Children with Disabilities' Framework.</li> </ul>	<p>been informed, to be a regional framework approach by DoH, through engagement with SPPG and Minister for Health (while in post prior to no NI Executive in place).</p>
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**Addressing Issues in Youth Justice:  
NICCY's advice promotes greater adherence to, and consideration of, the Rights of Children and Young People Rights in the youth justice system.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Children and Young People involved with the youth justice system have their rights respected and protected.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitored and advised government and relevant agencies regarding the rights of children involved in the criminal justice system (i.e. DOJ, PSNI, CJINI) on issues including Minimum Age of Criminal Responsibility, Stop and Search, Spit &amp; Bite Guards, etc.</li> <li>• Provided written advice in response to Youth Justice framework and MACR consultation exercises. Advised DOH, DOJ and YJA on proposed governance structure for the planned Regional Care and Justice Campus – disappointingly plans for this were changed though harmonisation of services across both is progressing.</li> <li>• Worked with statutory agencies on policing (PSNI, NIPB, PONI) and key NGO stakeholders to establish a mechanism for long term youth policing engagement process. Agencies have heard directly from young people about key policing issues they are experiencing.</li> </ul>

**Addressing Homelessness:  
NICCY identifies the extent, and root causes of housing security to inform advice to Government.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Publish Report on the Rights of Children and Young People who are homeless or facing housing insecurity.</li> </ul>	<ul style="list-style-type: none"> <li>• Report on issues facing families and children in housing crisis or insecurity 'A Place to Call Home' commissioned from Centre for Children's Rights at QUB, and launched in February 2023.</li> <li>• NICCY made 15 recommendations to DfC, DoH, NIHE and HSCTs.</li> <li>• Monitoring of responses from relevant authorities is ongoing with relevant follow up actions identified.</li> </ul>

**Addressing Health Waiting Lists:  
NICCY's scrutiny of health waiting lists leads to children facing shorter delays accessing appointments and treatments.**

Sub-objective	Outcome/Impact
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<ul style="list-style-type: none"> <li>• Improve visibility of, and accountability for, child health waiting lists so that children face shorter delays, resulting in better outcomes.</li> </ul>	<p>Disseminated findings and recommendations from report <i>'More Than A Number'</i> to key stakeholders. These included:</p> <ul style="list-style-type: none"> <li>• Commissioner with NICCY Youth panel member attending RCPCH event in Liverpool 30 April 2022 to discuss children's rights in health and to share findings and recommendation for our report;</li> <li>• Report findings and recommendations raised at meeting with Departments' officials and public bodies;</li> <li>• Published our monitoring report and statement on implementation of recommendations in Autumn 2022 - launched at roundtable seminar with relevant authorities.</li> </ul>
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**Children's rights and the Environment:  
Supporting a youth led initiative to explore the child rights implications of environmental matters, engaging a wide range of children and young people and to promote their calls.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Support YP to develop a position paper on Children's Rights and the Environment.</li> </ul>	<ul style="list-style-type: none"> <li>• Worked with NYP to advocate for children's rights to environmental / climate justice: <ul style="list-style-type: none"> <li>▪ With government officials;</li> <li>▪ Through advising on the ENOC statement as active members of ENYA;</li> <li>▪ Through inputting to the development of the UNCRC General Comment.</li> </ul> </li> <li>• As part of the ENYA process, two young people attended the ENYA seminar in Bilbao 27-30 June to agree a final set of recommendations across all participating countries; these fed into the final version of the ENOC statement.</li> <li>• Following publication of the ENOC statement and issue of letters to relevant Departments, we met with the DAERA Permanent Secretary who agreed they would work with NICCY to engage CYP on an ongoing basis on environmental matters. Work is ongoing process to support development of a mechanism to allow this.</li> <li>• NICCY agreed to intervene in relation to judicial review taken by Friends of the Earth; our focus is on Diesel Emissions testing previously highlighted.</li> </ul>

**HLCO 3: To address breaches of children's and young people's rights.**

Potential breaches of children and young people's rights are fully investigated and addressed.	
Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Complete Formal Investigation and Produce Report</li> <li>• Conduct Independent Investigations.</li> </ul>	<ul style="list-style-type: none"> <li>• Formal investigation report published on 27<sup>th</sup> January 2023.</li> <li>• Report disseminated to stakeholders and public made aware of report.</li> <li>• Relevant authorities ('RAs') accepted recommendations and are taking steps to implement recommendations.</li> <li>• RAs made aware of NICCY's monitoring process on implementation of these.</li> <li>• Formal investigation completed. Monitoring will take place as per statutory requirements following adverse findings of the report.</li> <li>• 356 new cases were received last year.</li> </ul>

**Potential breaches of children and young people's rights are fully investigated and addressed.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Assist children and young people with complaints.</li> <li>• Bring, intervene in or assist with legal proceedings</li> <li>• Lack of respite provision for CYP and families</li> <li>• Address and investigate Protected Disclosures in line with legislative requirements.</li> <li>• NICCY's work is supported by robust legal advice.</li> <li>• NICCY's legal work, UNCRC and NICCY's role is promoted among relevant audiences.</li> <li>• NICCY's legal functions are promoted and disseminated to ensure transparency and accountability.</li> </ul>	<ul style="list-style-type: none"> <li>• 324 cases have been closed.</li> <li>• Complaints are 'triaged' and signposted.</li> <li>• Cases included wide range of areas including housing, special educational needs provision and placements, bullying, suspension and expulsion, safeguarding, disability discrimination, inappropriate residential placements, discharge planning, issues in asylum seeking accommodation and lack of access to services, access to mental health support services.</li> <li>• Case management progressed towards successful resolution for children and young people.</li> <li>• NICCY sought and obtained intervener status in relevant legal cases in which we highlighted child rights issues and contributed to successful outcomes for children and young people in these. NICCY continues to ensure that children's rights are properly upheld through involvement in ongoing legal proceedings.</li> <li>• Presentation delivered on strategic litigation and relevant intervention to Youth Panel at residential.</li> <li>• NICCY has conducted advocacy on behalf of specific families and engaged directly with statutory agencies such as Health and Social Care Trusts with regard to level of facilities.</li> <li>• Further engagement conducted with other agencies to monitor availability of provision;</li> <li>• NICCY provided written submissions provided for court cases in which lack of respite amenity was in contention, with favourable outcomes.</li> <li>• Safeguarding matters have been actively pursued by NICCY, as per legislative obligations, including by way of: <ul style="list-style-type: none"> <li>▪ Engaging with statutory agencies such as Health and Social Care Trusts, the Education Authority, Department for Economy;</li> </ul> </li> <li>• Assurances have been received from statutory agencies; where necessary matters have been escalated.</li> <li>• Legal advices provided to clients, colleagues, consultations responded to as/when required. External advice sought if/as required.</li> <li>• Awareness and profile raised internationally following involvement in presentations made to international delegations from Bahrain, Iceland and Norway.</li> <li>• NICCY profile / awareness of legal functions and remit, types of cases received and successfully resolved enhanced by applications in legal proceedings and publication of ACLR. Awareness of child's rights issues enhanced among range of audiences.</li> <li>• NICCY Annual Complaints &amp; Legal Report (ACLR) disseminated to relevant stakeholders including the legal community.</li> <li>• NICCY formal investigation report launched (as noted above) and</li> </ul>



**Potential breaches of children and young people's rights are fully investigated and addressed.**

Sub-objective	Outcome/Impact
	disseminated to relevant stakeholders resulting in referrals from judiciary and positive change to practice already being seen.

**HLCO 4: All To raise awareness of children's and young people's rights, the UNCRC and the functions of the Commissioner.**

**Greater understanding and awareness of children's and young people's rights, the UNCRC and NICCY's functions and work in achieving its mission.**

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Enhance, Promote and monitor awareness of NICCY's work and profile among relevant 'audiences' as per Stakeholder Engagement Plan</li> <li>• Enhance awareness of the UNCRC, C&amp;YP's Rights and NICCY's work/role with Children and Young People.</li> </ul>	<ul style="list-style-type: none"> <li>• This year the Communications Team: <ul style="list-style-type: none"> <li>▪ responded to 88 media enquiries;</li> <li>▪ produced 15 press releases;</li> <li>▪ 15 statements; and</li> <li>▪ organised 37 media interviews for the Commissioner.</li> </ul> </li> <li>• Coverage of NICCY consisted of <ul style="list-style-type: none"> <li>▪ 61 pieces in Daily NI newspapers,</li> <li>▪ 26 pieces in regional print (though coverage also appeared in regional online sites),</li> <li>▪ 11 pieces online (Online Mags /Political Parties / Executive / ScopeNI / I4Kids / The Detail).</li> <li>▪ 19 pieces on NI based TV Broadcast Online Sites,</li> <li>▪ 8 on NI based Radio Online Sites,</li> <li>▪ 63 on NI based Daily Papers Online Sites (Incl Belfast Live),</li> <li>▪ 37 pieces on NI based Regional Papers Online Sites,</li> <li>▪ 586 on UK and Ireland based online Sites.</li> </ul> </li> <li>• Broadcast: 105 pieces of coverage on local radio stations and 15 pieces on UK and Ireland radio stations.</li> <li>• There were 4 pieces on local TV.</li> <li>• Awareness and profile raised internationally following involvement in presentations made to international delegations from: <ul style="list-style-type: none"> <li>▪ Bahrain;</li> <li>▪ Iceland;</li> <li>▪ Norway.</li> </ul> </li> <li>• Child rights and participation awareness raised following presentations and training delivered to local agencies including the Princes Trust, NIFRS and Loughshore EOTAS.</li> <li>• Commissioner's engagement with Children and Young People included <ul style="list-style-type: none"> <li>▪ Primary Schools: 3</li> <li>▪ Post Primary Schools: 4</li> <li>▪ Youth/Children organisations: 9</li> <li>▪ Specialised youth groups</li> <li>▪ Anti-bullying Forum</li> <li>▪ Climate Youth</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>▪ Young People in Care</li> <li>▪ Young people in the juvenile justice system (JJC).</li> </ul>
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## HLCO 5: To ensure the participation of children and young people in decision making processes.

Increased involvement of, and effective mechanisms for, the participation of Children and Young People in decision making affecting their lives.	
Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Develop and support NICCY’s Youth Panel (NYP) to ensure that their voice is integral to the work of NICCY.</li> </ul>	<ul style="list-style-type: none"> <li>• NYP worked in partnership with other organisations to ensure the voice and opinion of young people were listened to e.g. on Good Friday Agreement, Age GFS legislation and mental health.</li> <li>• Engagement with CCEA ensured the views and concerns of young people on the curriculum and examinations were heard.</li> <li>• NYP contributed to ENOC position statement on ‘children’s rights and climate justice’ and they are better informed of the impact of climate change on their rights and how to seek redress.</li> <li>• NYP played a meaningful role in the recruitment of NICCY staff , gaining valuable knowledge and skills in the process and as part of the youth panel appointing the new Commissioner.</li> <li>• NYP influenced the UK State examination by the UN Committee on the Rights of the Child by engaging directly with Committee members and sharing their thought/opinions and ideas on issues that affect them.</li> </ul> <p style="text-align: center;"><i>“As a member of the NYP, I’ve met so many other young people from all different walks of life and parts of NI, which has helped me learn about other’s experiences. I’ve enjoyed being part of a diverse and welcoming group dedicated to advancing children’s rights.”</i></p> <p style="text-align: right;">NYP member</p> <p style="text-align: center;"><i>“Being a part of the NICCY YP has opened up many doors for me to be involved in active citizenship not just for the panel but other organisations too which I have really enjoyed as we get to pick what we want to be involved in to help create effective change within NI and the world around us.”</i></p> <p style="text-align: right;">NYP member</p>
<ul style="list-style-type: none"> <li>• Advising the NI Assembly, NI Executive, Departments and their agencies in the development of meaningful participation structures, policies and practices.</li> </ul>	<ul style="list-style-type: none"> <li>• Advice on good participative practices shared with key stakeholders to help improve both strategic and operational participation practices with Children and Young People across the statutory sector, including:             <ul style="list-style-type: none"> <li>○ Providing advice to Derry City and Strabane District Council’s UNICEF’s Youth Participation Board;</li> <li>○ Advice given to CCEA on engaging with young people;</li> <li>○ Working in partnership with the NI Youth Assembly to arrange a plenary session for them with the Commissioner;</li> <li>○ Providing feedback to DE’s Children’s &amp; Young People’s Team on the latest version of their Participation Policy Statement;</li> <li>○ Advising Ards and North Down BC on engagement with children and production of easy read documents;</li> <li>○ Advising NIGALA (now known as the Children’s Court Guardian Agency for Northern Ireland); and</li> </ul> </li> </ul>



<ul style="list-style-type: none"> <li>• Move to M365 IT System</li> <li>• Accurately Monitor and Report on NICCY's Performance and Impact.</li> <li>• Ensure effective systems of Corporate Governance.</li> </ul>	<p>Group' meetings continued to ensure high level and consistent approaches for returning to the workplace environment in Equality House.</p> <ul style="list-style-type: none"> <li>• Ongoing work continued on the movement of records to MS Teams ensuring best practice and effective use by all staff.</li> <li>• The telephony stage of the M365 project completed resulted in improved communication structures in place with all staff enabled to take / make calls directly from laptops supporting hybrid working.</li> <li>• All staff attended Microsoft Teams training and M365 training via an external training provider. Refresher training was also provided during Q4. All followed up with ongoing information / guidance via email.</li> <li>• Staff are competent in use of M365 system and using to support business needs.</li> <li>• Annual Report &amp; Accounts 2021-22 completed in compliance with FReM guidance, RTTCWG etc. NICCY Annual Report laid in NI Assembly by DfC on 01 December 2022. An infographic was also developed to support this communication to stakeholders.</li> <li>• Necessary reporting, accountability and transparency in relation to NICCY's performance, work and impact was maintained iro outputs.</li> <li>• ALB Quarterly Performance Reports, Assurance Statements, Corporate Risk Registers, Governance Checklists were all provided to Sponsor Dept DfC and addressed at quarterly meetings between NICCY and DfC.</li> <li>• Effective reporting on FOIs, Whistleblowing, Fraud, Protected Disclosures and on Gifts &amp; Hospitality is in place.</li> <li>• Appropriate reporting (monthly and quarterly) supporting effective management and oversight of work across Departments i.e. Corporate Services - Finance, HR, Comms and Admin', Legal &amp; Investigations; Policy &amp; Participation work/outputs in delivering on objectives / targets was maintained throughout the business year.</li> <li>• Annual Objectives for 2022/23 completed with quarterly reviews and year end Appraisals for all Staff. Objectives and PDPs developed in line with business plan and job descriptions ensuring workplans met targets.</li> <li>• Enhanced profile and awareness of NICCY, UNCRC, Children's Rights and our effectiveness as an organisation evident in this reporting.</li> <li>• Updates on work on areas of work / effective information sharing across our NICCY Advisory Forum, Children's Champions Forum, Participation Forum, specific sub groups, representation on external fora were maintained throughout the year ensuring enhanced profile and awareness of NICCY, UNCRC, Children's Rights and appropriate advice provided.</li> <li>• Effective systems of internal control supporting robust corporate governance was maintained throughout the year.</li> <li>• Advice provided on new Partnership Agreement to help make it fit for purpose following 'Insight' Report.</li> <li>• Robust financial management and reporting maintained – in line with MPMNI – and appropriate governance mechanisms.</li> <li>• Monthly financial oversight meetings, management accounts completed and reviewed - tabled at relevant meetings. Consumption reports and Drawdown requests completed and submitted to DfC.</li> </ul>
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<ul style="list-style-type: none"> <li>• Effective Performance Management across all areas.</li> <li>• Prompt implementation of and / or updating of relevant policies, procedures or practices as required.</li> </ul>	<ul style="list-style-type: none"> <li>• Necessary assurances were provided on performance and SIC/governance providing to sponsor Department.</li> <li>• Financial governance and management processes maintained.</li> <li>• Robust governance management evident to ARAC and Sponsor Dept DfC as presented and addressed at quarterly ARAC meetings throughout the year. Recruitment and Induction of new ARAC Chair and two new ARAC members completed effectively during the year ensuring effective audit and risk assurance committee in place. Assurances in support of effective and efficient audit and risk processes in place as per ToR.</li> <li>• Corporate and Departmental Risk Registers were produced and reviewed monthly / quarterly alongside CRR summaries outlining our approach to risk. Effective horizon scanning/emerging issues; risk identification and management iro controls and mitigation measures support this approach.</li> <li>• Internal Audit Plan for 2022/23 was completed. Audit recommendations 'logged' and progressed accordingly. Two audits carried out in-year and management responses provided – in HR Management (Attendance and absence management and Safeguarding) All received 'Satisfactory' ratings. Follow up audit also completed; 'Satisfactory' rating received.</li> <li>• NIAO External Audit RTTCWG was received and 'Satisfactory' rating awarded. Robust and appropriate systems' management with work undertaken to improve processes and support completion of annual accounts overall; oversight in place providing effective assurances.</li> <li>• Progress on recommendations from Review of Legislation [Article 24 Report) previously noted as a PI (priority one) for the Sponsor Dept / Minister, this internal audit recommendation is a standing agenda item addressed at DfC Accountability Mtgs / ARAC Mtgs / IG Mtgs.</li> <li>• DfC Permanent Secretary delegation of Accounting Officer role to Chief Executive in interim period as we have a gap in continuity of Commissioners.</li> <li>• Best practice in performance management processes is in place promoting consistency in approach by all Line Managers – quarterly 1-1 reviews took place including probationary reviews for new staff in commitment to consistent performance management of all staff.</li> <li>• Personal Development Plans were discussed with all staff members as part of PDP Objective setting and the Annual Training plan put in place to ensure progression of identified training needs.</li> <li>• LiNKS training platform made available for all staff to provide accessible and relevant training resources during homeworking.</li> <li>• Mandatory training completed by all staff.</li> <li>• Competency framework is in development in line with 'Our People' Strategy to support effective Performance Management systems and processes.</li> <li>• Policies schedule reviewed, updates in line with NICS as required and disseminated for implementation as per NICCY process.</li> <li>• Full adherence to relevant policies overseen by Line Managers.</li> <li>• Staff communication on all changes to policy / procedures in appropriate manner including via Staff and Departmental team meetings, Line Managers, LMT meetings, via emails and Staff newsletter. Staff aware of requirements iro full adherence to relevant</li> </ul>
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<ul style="list-style-type: none"> <li>• Organisational Accreditation levels.</li> <li>• Review NICCY's Corporate Social Responsibilities</li> <li>• Work with other Organisations</li> </ul>	<p>policies in place.</p> <ul style="list-style-type: none"> <li>• All DAO / FD letters summarised and actioned and noted at relevant governance meetings e.g. ARAC, IG, SMT to assure of actions taken.</li> <li>• Timely implementation of legislative / policy / guidance changes by DfC / DoF in place ensuring the organisation is compliant with these as necessary.</li> <li>• Commitment to progression of positive organisational culture evidenced following Silver IIP accreditation. Incorporated as part of agreed planned progression on new 'Our People' Strategy to support ongoing development of best practice and ensure NICCY is a positive workplace for Staff.</li> <li>• Continued commitment from LMT to progression of positive organisational culture with completion of Action Plan and continued monitoring as well as focus on next steps to maintain momentum.</li> <li>• Values incorporated as a standing objective for all staff in annual performance objectives and discussed as part of quarterly reviews.</li> <li>• Staff Charter revisited with staff during business year to ensure this is understood with a view to regular review and adherence.</li> <li>• Meetings of Equality House Chief Executives and Premises Committee have identified savings due to hybrid working, less use of office workspaces including meeting rooms, ongoing use of shared premises and facilities.</li> <li>• Further opportunities will continue to be explored, demonstrating value for money as well as partnership working with other organisations.</li> <li>• Outcome of hybrid working includes reduced carbon footprint e.g. much less use of cars, public transport, energy, heating, lighting, office paper and stationery etc.</li> <li>• NICCY is continuing to work in conjunction with NYP on Climate Justice / Environment POW, highlighting this area as a priority.</li> <li>• All opportunities for making best use of public money were an ongoing consideration throughout the year; this included proper procurement processes and working in partnership with other organisations as/when appropriate to deliver value for money on areas of work which positively impact on the lives of children and young people.</li> <li>• Staff wellbeing group progressed wellbeing initiatives and activities supporting mental health and overall wellbeing. Relevant information was made available to staff on areas such as employee assistance programme, welfare services and the charity for civil servants which ALBs can access. Wellbeing is a standing item at staff meetings and is a focus in the staff newsletter. Wellbeing was also a key focus on transition to hybrid working demonstrating our commitment to staff.</li> <li>• Work with other relevant organisations included that with NIHRC, ECNI, NIPSO, OPONI, NIPB, RQIA, CJINI, NIHE, Simon, QUB, UU, CiNI, CLC, Include Youth, VOYPIC, NIYF, Westcourt, parents' groups etc. Such opportunities progressed enhanced working relationships and in some areas were value for money where costs were shared.</li> <li>• NICCY Staff also represented the organisation in line with remit on a range of relevant programme and project boards, working groups and fora.</li> <li>• The Business Plan for 2023/24 was drafted with input across the</li> </ul>
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<ul style="list-style-type: none"> <li>• Develop transitional Annual Business Plan 2023-24</li> <li>• Progress work on proposed future Premises move (2024)</li> </ul>	<p>organisation based on current Corporate Plan as necessary.</p> <ul style="list-style-type: none"> <li>• Submitted by due deadline (in advance of potential changes by incoming Commissioner).</li> <li>• Ensured business of NICCY is ongoing and objectives and targets set can be progressed during transition period when we have no Commissioner in post. Ministerial sign off required though NI remains with no Assembly / Executive in place since May elections in 2022.</li> <li>• Transition Plan in place for end of Commissioner's term including arrangements for 'gap' period and 'induction' of new Commissioner - including introduction to internal and external stakeholders to aid 'settling in' period and ensure profile of NICCY is not adversely affected</li> <li>• Liaison as required with DoF team via ECNI Equality House main tenant no further updates provided – project has been delayed due to impact of Covid-19 pandemic.</li> <li>• Staff buy in to new 'agile' ways of working have been advanced due to hybrid working arrangements.</li> </ul>
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## ARAC NON-EXECUTIVE MEMBERS' REPORT

The Audit and Risk Assurance Committee (ARAC) provides independent assurance to the Commissioner and Chief Executive on governance, internal control, risk management and the integrity of the financial statements. In addition, ARAC supports the Commissioner in fulfilling his/her role as Accounting Officer for NICCY.

This has been a year of significant change for NICCY with the departure of the Commissioner Koulla Yiasouma in March 2023. Koulla has been an outstanding Commissioner who has passionately promoted the rights of children and young people in Northern Ireland during her tenure. She will be greatly missed and the ARAC would like to place on record its appreciation of the contribution she has made over the past 8 years. The Committee warmly welcomes the appointment of Chris Quinn as the new Commissioner and we look forward to working with him when he takes up post in September 2023. The ARAC notes that the Accounting Officer role for NICCY transferred to the Chief Executive during the transition period between Commissioners.

The ARAC has also experienced a year of change with the departure of the previous Chair, Paul Archer, and one of its members, Larry O'Neill. Both individuals were involved with NICCY for over 6 years and made a significant contribution to ensuring that the ARAC fulfilled its role effectively. I would wish to place on record my appreciation of the work and contribution made by both members. However, with departures come new arrivals and I, as a member of ARAC for the past 3 years, assumed the role of Chair in June 2022. In August 2022 the ARAC welcomed 2 new members, John McGinnity and Gerard McKeown.

With new ARAC membership the Commissioner and ARAC took the opportunity to review the Terms of Reference for the Committee and also completed a Self Assessment exercise to ensure that best practice is being adhered to.

2022-23 thankfully saw the easing of Covid pandemic restrictions with ARAC returning to in-person meetings and it was encouraging to see NICCY staff returning to the workplace on a hybrid basis from September 2022. ARAC held its regular quarterly meetings on 20 June 2022, 18 October 2022, 13 December 2022 and 15 March 2023.

ARAC was pleased to receive, examine and discuss all the standard NICCY agenda items, which included information on emerging issues, financial updates and the corporate risk register. NICCY also completed the regular Department for Communities (DfC) Assurance Statements, Accountability Checklists and Quarterly Performance Reports, none of which gave rise to any concerns for ARAC.

During the year ASM were reappointed for a further 3 years as the Internal Auditors for



NICCY. ARAC received and considered the 3 year Internal Audit Strategy, 2 internal audit reports (Attendance/Absence Management and Safeguarding), which were given Satisfactory Assurance by the auditors, and a report on the implementation of previous years' Internal Audit recommendations. We were pleased to be advised by ASM at the year-end that they were providing satisfactory assurance on NICCY's systems of risk management, control and governance. ARAC would like to record its thanks and appreciation to ASM for their work during the year.

The NI Audit Office is the External Auditor for NICCY and ARAC approved its audit strategy for the audit of the annual report and accounts for 2021-22. The Committee received and considered the Report to Those Charged with Governance which advised of an unqualified audit opinion. We have also approved the audit strategy for 2022-23. ARAC would also like to record its thanks and appreciation to the NI Audit Office for their work during the year.

As Chair of ARAC I was delighted to have been given the opportunity to feed into the Department for Communities (DfC) Review of Arms Length Bodies (ALBs), which includes NICCY. I was pleased to be able to emphasise the important work that a small ALB such as NICCY carries out and the need to retain it as a separate organisation. We await the publication of the Review report.

It has been a busy year for NICCY with the launch of the '*Too Little, Too Late*' follow up report on its assessment of how government is progressing the recommendations in the original report on special needs provision in mainstream schools. NICCY also published its report on homelessness relating to children and young people '*A Place to Call Home*'. In addition, NICCY published its first Formal Investigation report and continues to be actively involved, through monitoring implementation of the recommendations. With the Covid pandemic abating, a UK Covid Inquiry has been established and NICCY has been asked to submit evidence in relation to the advice it provided to government.

NICCY's work is all about the children and young people and it has been difficult to engage with the Youth Panel given the constraints of the Covid pandemic. Within this context ARAC was particularly pleased during the year to see the Youth Panel move to more in-person events.

Finally, the ARAC would like to thank all the Staff of NICCY who work so diligently on a daily basis to advance the rights of children and young people in Northern Ireland. We are delighted that their care and professionalism has been endorsed by achieving the Investor in People Silver Award.

**Lesley Mitchell**  
**Chairperson on behalf of:**  
**Audit and Risk Assurance Committee**

## CORPORATE ETHOS

At NICCY, we comply with all organisational policies including those relating to conduct, propriety and respect for human rights and equality. NICCY's policies are based on those of NICS and all Staff adhere to these as well as our agreed organisational values included in our Corporate and annual Business Plans. The organisation has reviewed its Staff Charter in year which sets out expectations of/by Line Managers and Staff.

Relevant policies governing raising concerns, finance processes, safeguarding and codes of conduct are periodically reviewed as per our 'Policy Review Schedule' and updates implemented.

We have developed a Staff Wellbeing group who co-ordinate activities and initiatives as well as disseminating relevant information about support services available to all.

We also monitor developments to ensure NICCY can respond in a timely and effective manner as/when required. This includes 'horizon scanning' where potential emerging issues can be identified and necessary action taken. These may be in the political, economic, social, technological, environmental or legal (PESTEL) contexts.

NICCY also complies with the Data Protection Act 2018 which adopted GDPR into UK law

## SUSTAINABILITY REPORT

NICCY is committed to ensuring that sustainable development becomes an integral part of our business and corporate social responsibility. To this end the Commissioner meets periodically with other Commissioners/Chief Commissioners and the Chief Executive meets with her Chief Executive counterparts. The Chief Executive is a member of the Chief Executive's Forum, is a Director on its Board and member of its ARAC; She is also a member of the Institute of Directors.

Membership of these meetings / organisations supports sharing of good practice and information, partnership working and exploration of innovation and shared services as/where possible thus ensuring a focus on efficiencies and 'value for money'. This year we progressed work in partnership with others and have done so as part of delivery on our business plan (*see performance report sections*).

As NICCY already shares premises, facilities and IT, it is not possible to do anything further on these at this time however, we have adapted to hybrid working and a pending premises move remains possible which will require ongoing 'agile' working considerations and reduction of our carbon footprint. The SCSO, HRO and FOA from NICCY are also members of the Equality House 'Premises' group which explores ways to promote sustainability. Relevant actions in summary also include:

- Partnership working with external organisations as/where possible and appropriate in line with business plan objectives and respective remits;
- Reducing business travel as/where possible, through greater use of online meetings and events;
- Reducing paper and ink usage / printing by more e-communication and online publication of papers and reports;
- Printing in multi-page format as/when necessary;
- Staff participation in the Government's "Cycle to Work" Scheme;
- Use of Hepa filters to contribute to clean air;
- Increasing recycling levels and reducing waste particularly plastic' and
- Reducing our contribution to climate change in terms of energy consumption and related CO2 emissions.

The pending premises move (rescheduled by DoF to 2024/5) 'phase II' means, as part of the ongoing rationalisation of the civil service estate, the 5 ALBs/NDPBs in Equality House are likely to be moved. It is envisaged this will further reduce our collective carbon footprint, contributing to climate and environmental awareness in line with our work on Climate / Environmental Justice involving NICCY's Youth Panel and relevant authorities.



Chris Quinn, Commissioner, 22nd November 2023

## 2. ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

The Corporate Governance Report explains the composition and organisation of NICCY's governance structures and how they support the achievement of NICCY's objectives.

#### DIRECTOR'S REPORT

NICCY as a 'Corporate Sole' does not have a Board of Directors. The Commissioner for Children and Young People for Northern Ireland (NICCY) is an NI Executive Non-Departmental Public Body (NDPB) and its Sponsor Body is the Department for Communities (DfC). NICCY was established on 1 October 2003 under the 'Commissioner for Children and Young People (Northern Ireland) Order 2003'.

The former Commissioner, Koulla Yiasouma, was appointed for a four-year term on 2 March 2015 and re-appointed for a second term of Office on 2 March 2019 and finished this on 1<sup>st</sup> March 2023. The Commissioner was also the Accounting Officer (AO). In the gap period where there is no Accounting Officer in post, the Chief Executive has been appointed as AO. A Scheme of Delegation is in place as necessary, setting out roles and responsibilities of the Staff Team for whom the Chief Executive is responsible. The new Commissioner, Chris Quinn, took up post on 18th September 2023.

The Commissioner identified which data is required for governance meetings and reports and confirmed that she was content with the quality of the data and information provided.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, and in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by the Department of Finance. NICCY seeks to ensure the highest standards of corporate governance and complies with the principles outlined in 'Managing Public Money in Northern Ireland' (MPMNI) and the Department of Finance 'Orange Book' 'Management of Risk - Principles and Concepts'.

#### STAFF COMPLEMENT

NICCY's staff complement in 2022-23 totalled 21 staff (20.3 FTE) - 7 male and 14 female. The Commissioner is a public appointee by the First and deputy First Ministers or in their absence the Secretary of State.

## **LEADERSHIP AND MANAGEMENT TEAM (LMT)**

The Leadership and Management Team (LMT) meets monthly and adheres to its agreed terms of reference as necessary. The Senior Management Team continues to operate and meets on a quarterly basis. NICCY has 4 main functional areas i.e. Corporate Services (including Communications); Legal & Investigations; Policy & Research and Participation. The LMT comprises:

<b>Mairéad McCafferty</b>	<b>Chief Executive</b>
<b>Alex Tennant</b>	<b>Head of Policy &amp; Participation</b>
<b>Joanne McGurk</b>	<b>Head of Legal &amp; Investigations</b>
<b>Paula Gillespie</b>	<b>Senior Corporate Services Officer</b>
<b>Peter McGettrick</b>	<b>Senior Legal &amp; Investigations Officer</b>
<b>Robert Hunter</b>	<b>Senior Legal &amp; Investigations Officer</b>
<b>Ken Smyth</b>	<b>Senior Participation Officer</b>

### **Research and Development**

The Commissioner for Children and Young People for Northern Ireland does not engage in any research and development activities as defined by International Financial Reporting Standards (IFRS).

### **Charitable Donations**

No charitable donations were made during this financial year.

### **Payments to Suppliers**

NICCY is committed to the prompt payment of bills for goods and services received in accordance with Managing Public Money NI, which states that Public Sector Organisations should aim to pay suppliers, wherever possible, within 10 working days.

During the period 87% of invoices (79% in 2021-22) were paid within 10 working days and 97% of invoices (91% in 2021-22) were paid within 30 calendar days.

### **Data Protection and Freedom of Information**

The Commissioner has in place policies and arrangements for compliance with Data Protection and Freedom of Information legislation.

NICCY is confident that the organisation has complied with the Data Protection Act / GDPR and Freedom of Information Act and will continue to do so on an on-going basis.

There were no incidents of data loss or personal information breaches during the year.

During the year there were three Freedom of Information (FOI) requests, all of which were responded to within the statutory time limit.

### **Whistleblowing (now 'Raising Concerns')**

There were no incidents of whistleblowing during the year.

### **Complaints**

No complaints were received during the year.

### **Fraud Reporting**

There were no cases of attempted fraud.

### **Register of Interests**

An up to date 'Register of Interests' is maintained by NICCY and is available for inspection at the offices of the Commissioner for Children and Young People NI in Equality House, 7-9 Shaftesbury Square, Belfast, BT2 7DP.

### **Auditors**

These financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003. The audit of the financial statements for 2022-23 resulted in an audit fee of £13,000 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure.

Signed by:



**Commissioner**

**22nd November 2023**

## STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Schedule 2 11 (2) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, the Department for Communities has directed that the Commissioner for Children and Young People for Northern Ireland shall 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 Commissioner for Children and Young People for Northern Ireland, and of its comprehensive net expenditure, changes in taxpayers' equity, and cash flows for the financial year.

In preparing the accounts, the Accounting 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 Department, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards, as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of the Department for Communities has designated the Commissioner for Children and Young People for Northern Ireland as Accounting Officer of the Northern Ireland Commissioner for Children and Young People. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Commissioner for Children and Young People's assets, are as set out in *Managing Public Money NI* published by the Department of Finance.



## **Disclosure of Audit Information**

As the Accounting Officer, I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Northern Ireland Commissioner for Children and Young People's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## **GOVERNANCE STATEMENT**

The Northern Ireland Commissioner for Children and Young People (NICCY) is a Corporate Sole and an Executive Non-Departmental Public Body (NDPB) funded through and sponsored by the Department for Communities.

This Governance Statement for NICCY sets out the governance structures, risk management and internal control procedures that operated during 2022-23 and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. NICCY follows the Department of Finance guidance 'Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013'.

The Accounting Officer of the Department for Communities has designated the Commissioner as the Accounting Officer for NICCY. In this role the Commissioner is personally responsible for propriety and regularity in the management of public funds for which they are charged. For an interim period between 2 March 2023 and the new Commissioner's commencement date, the Chief Executive fulfilled the role of Accounting Officer as designated by DfC Permanent Secretary.

### **Framework and Instruments of Governance**

NICCY has responsibility for maintaining a robust system of internal control that supports the achievement of its aims, objectives and policies, whilst safeguarding the public funds and departmental assets for which the Commissioner is personally responsible, in accordance with the responsibilities assigned in Managing Public Money Northern Ireland (MPMNI) and the Management Statement and Financial Memorandum (MSFM). NICCY awaits the new Partnership Agreement with DfC.

As Accounting Officer, I am cognisant of the 'Corporate Governance Code in central government departments: Code of good practice'. In discharging my duties in relation to governance within NICCY, I can say it has been in full compliance with the guidance in the period under review.

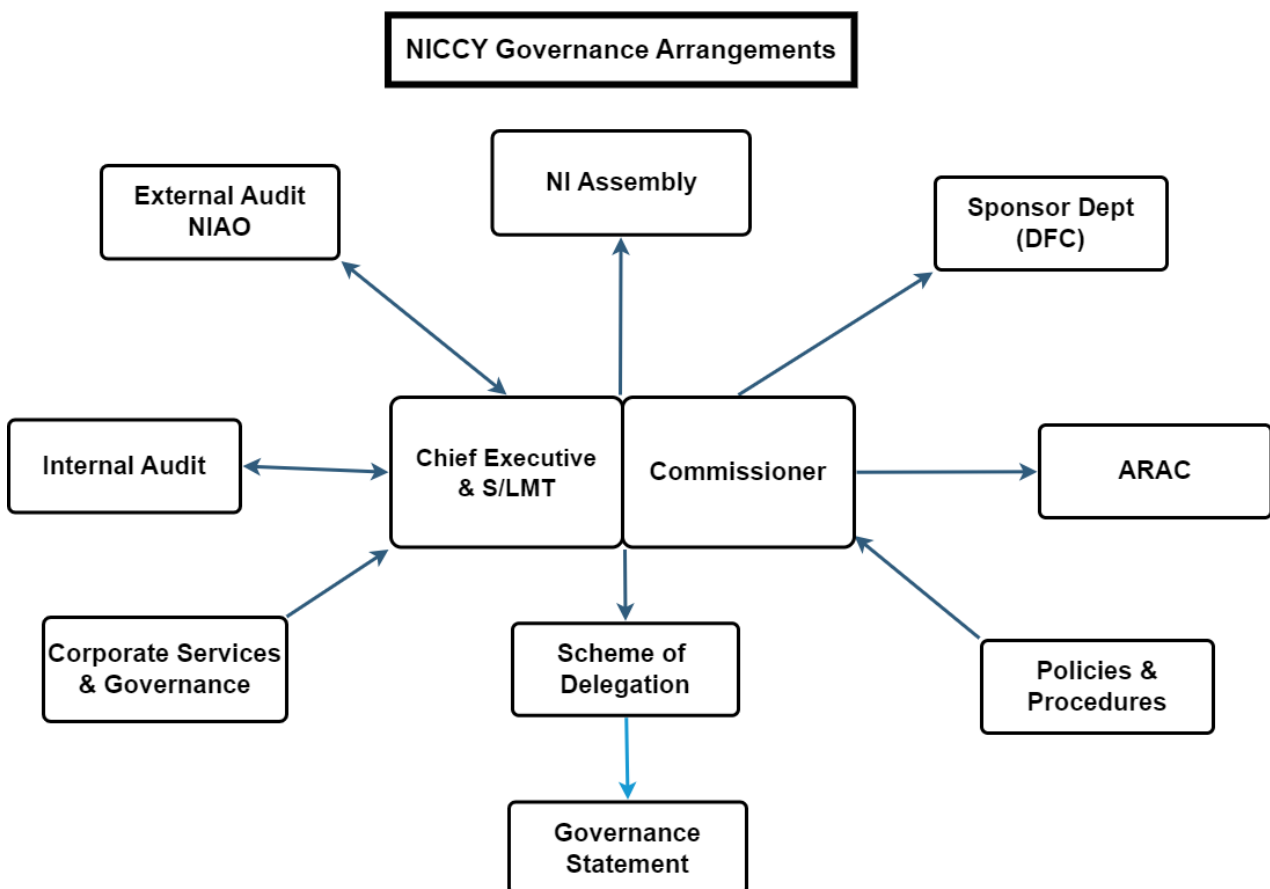
The Chief Executive of NICCY has delegated authority for day-to-day management of the organisation, Staff, finances, strategic planning, resources and governance arrangements, as well as implementation of the Corporate and Business Plan objectives.

This is in line with the Scheme of Delegation in place. The Chief Executive reports to the Commissioner.

The systems of governance, internal control and risk management put in place are designed to manage risk to a reasonable level, rather than eliminate all risk in achieving aims and objectives; it can therefore only provide high and not absolute assurance of effectiveness.

As the independent human rights institution for children in Northern Ireland, NICCY is required to lay a copy of its Annual Report before the NI Assembly (Art 12(3)(a)) and send such copy to the Secretary of State (Art 12(3)(b)).

### Governance Framework



## **Audit and Risk Assurance Committee**

NICCY has appointed an Audit and Risk Assurance Committee (ARAC) which oversees audit arrangements and ensures they are conducted in accordance with the standards as set out in the Government Internal Audit Manual. It is an advisory committee with no executive functions. It provides assurances to the Commissioner and Chief Executive concerning arrangements for audit and risk management and supports NICCY in regard to systems of internal control.

<b>Member</b>	<b>Meetings attended</b>	<b>Possible meetings</b>
Lesley Mitchell (Chairperson)	4	4
Laurence O'Neill	1	1
Gerard McKeown	3	3
John McGinnity	3	3

The Audit and Risk Assurance Committee members undergo an annual evaluation of the committee's effectiveness and performance. The Terms of Reference for the Audit and Risk Assurance Committee were reviewed in March 2023. The Committee makes regular reports to the Commissioner and has confirmed that it is satisfied with its effectiveness and performance in providing assurance in 2022-23.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. The ARAC met once per quarter, adhered to the agreed work programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 20th June 2022, 18th October 2022, 13th December 2022 and 15th March 2023. The meetings of the Audit and Risk Committee are also attended by the Commissioner, the Chief Executive, NICCY's Finance Officer Accountant, NIAO, Internal Auditor, and representatives of the Sponsor Department.

Following the end of term in post of previous members during 2022-'23, NICCY appointed a new Chair – Lesley Mitchell and two new ARAC members – John McGinnity and Gerard McKeown. Unfortunately the Chair of ARAC and one of the members resigned in year, although this occurred after the end of the financial year reporting period. Recruitment for these posts is underway to allow continuation of the Committee with as little disruption as possible.

## **Governance and Risk Management**

As Commissioner for Children and Young People for Northern Ireland, I have ensured robust systems and processes are in place for governance and overseeing risk management within NICCY and for ensuring that objectives and risks have been identified alongside a range of organisational controls to manage and mitigate these risks.

The systems of governance are designed to manage risk to a reasonable level rather than to eliminate all risk. NICCY is committed to the principles endorsed by Northern Ireland Audit Office in its guidance “Good Practice in Risk Management” issued in June 2011. NICCY also takes cognisance of other relevant publications e.g. ‘Internal Fraud Risks’ issued in March 2022.

NICCY’s risk management and internal control framework is as follows:

- The Commissioner has overall responsibility for ensuring risks are identified and an appropriate framework is in place to manage risks;
- The Chief Executive reviews, assesses and updates the Corporate Risk Register and advises the Commissioner of new, emerging and/or escalation of risks;
- The Senior Management Team (SMT) and Leadership & Management Team (LMT) implement NICCY’s Risk Management Policy approved by the Commissioner;
- The SMT and LMT report on appropriate governance responsibilities and review risks including departmental risks, on a quarterly and monthly basis respectively;
- Appropriate controls and mitigation measures put are in place;
- Risk management including potential escalation of risks is a standing agenda item at SMT, LMT and departmental team meetings.
- The Audit and Risk Assurance Committee review the Corporate Risk Register at each committee meeting. The Committee provide independent advice and expertise on issues as they arise;
- Key risks are identified and closely monitored on a regular basis; and
- All risks are reported to the sponsor department on a regular basis.

All members of the Senior Management Team and Leadership & Management Team have been trained in risk management policy & practice, to identify and assess risks which might impact on Corporate or Business Plan objectives.

During the 2022-23 Business Year, the following key risks were identified:

- Covid-19 pandemic – move to hybrid working;
- Finance systems and controls are compromised due to Working from Home / hybrid working / fraud being used against NICCY;
- Transformation Agenda by the NICS including review of ALBs / MSFM replacement with Partnership agreement / proposed premises move;
- Inadequate response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
- NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
- End of Commissioner's term and transition of new Commissioner;
- UK Children's Commissioners' legislative remits; OCCE seeking advice from UK Govt on same;
- Staff Resourcing – a number of vacant posts will impact on NICCY delivery of objective.

NICCY is satisfied that NICCY's risk appetite is appropriate for such an organisation. In operational and governance matters, NICCY has a cautious approach to risk. In matters relating to the principal functions of the Commissioner to promote children's rights and hold government to account, NICCY has a higher risk tolerance.

Each action, particularly that which affects the reputation of the organisation, such as public statements or formal complaints, is only taken once the relevant risks have been assessed.

### **Internal Controls**

NICCY's assurance on the effectiveness of systems of governance and internal control is informed by:

- The robust governance systems, work, quality, accuracy and timeliness of outputs, information and advice from the Chief Executive;
- The work of the Audit and Risk Assurance Committee including observations made, and advice given, at ARAC meetings throughout the year;
- The work of the Internal Auditors in delivering on the agreed annual internal audit plan;
- The progress observed in the implementation of recommendations stemming

- from various audit reports throughout the year; and
- Assurances provided by the Chief Executive, Heads of Department and Senior Officers. *(S/LMT see earlier)*.

### **External Auditor - NIAO**

The role of the external auditor NIAO is to independently audit the financial statements of NICCY including any risk of material misstatement to transactions and balances, in line with international standards on auditing (ISAs).

Northern Ireland Audit Office attend all ARAC meetings, conduct their audit fieldwork on NICCY's annual accounts and produce the RTTCWG and subsequent letter of representation signed off by the Comptroller and Auditor General for inclusion in the Annual Report.

### **Internal Audit – ASM**

NICCY re-appointed ASM as its internal auditors for a further three-year term following the required procurement exercise conducted in 2022-23. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and is carried out in accordance with the annual internal audit plan for 2022-23 approved by the Audit and Risk Assurance Committee.

The main remit of the internal audit function is to provide the Accounting Officer and Chief Executive with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The internal audit (ASM) Annual Assurance Report, in respect of the year ended 31 March 2023, provided an overall level of assurance of "Satisfactory", in relation to the adequacy of the systems of control in place NICCY and their operation throughout the period under review. The areas under review for the 2022-23 year were as follows:



**Audit Area**

**Assurance Rating**

Human Resources attendance and absence management

Satisfactory

Safeguarding

Satisfactory

The Assurance Statement addresses a range of governance and control areas across the organisation, including risk management, progression on internal/external audit recommendations, financial planning and monitoring, procurement and direct award contracts (DACs). Assurance Statements are completed by the Chief Executive, reviewed and signed off by the Commissioner then forwarded along with other relevant papers relating to governance, performance and risk management, to the sponsor department at the end of each quarter. These are addressed at quarterly NICCY/DfC Accountability meetings.

**Reporting on Management of Outside Interests**

NICCY has a Conflict-of-Interest policy applicable to all Staff and ARAC members which outlines what 'conflicts' can be and the process for dealing with same. This includes any work with previous employees who have taken up another appointment. 'Conflicts of Interest' is a standing agenda item on all relevant meetings including ARAC, IG, LMT and SMT with any declarations noted and considered.

The Commissioner and all Staff in NICCY, as well as our ARAC members, are also required to complete an annual Declaration of Interests form, details of which are recorded appropriately and held in our DoI Register.

## **Review of effectiveness**

In order to review and ensure NICCY's effectiveness as Accounting Officer, the Commissioner undergoes an annual appraisal process with the designated Official from the Sponsor Department. This meeting provides an opportunity for the Department to raise any issues in relation to performance, and if necessary, put in place arrangements to address any problems. The Commissioner finished her term in office prior to usual period for appraisal therefore no appraisal meeting was held. No issues have been raised by the Department.

Further, there are quarterly accountability meetings with the Sponsor Team from the Department. In preparation for these meetings, a Governance Checklist, Assurance Statement, Quarterly Performance Report and the Corporate Risk Register are provided and subsequently discussed at the meetings. During the business year under report there were no issues.



Commissioner  
22<sup>nd</sup> November 2023

## REMUNERATION AND STAFF REPORT

### Remuneration Report

This report provides information in relation to the remuneration and pension packages of the Commissioner, the Chief Executive and Senior Management Team and outlines the arrangements which operate within the Department of Finance and our sponsor department, DfC, to determine this. It also includes information on staff numbers, composition, sickness absence data, staff policies applied during the year, expenditure on consultancy, off payroll engagements and exit packages.

### Remuneration Policy

NICCY is an Arms Length Body whose terms and conditions are analogous with the NICS

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 24<sup>th</sup> November 2022 Written Ministerial Statement (WMS) on the Budget and the NI (Executive Formation) Act receiving Royal Assent on the 6<sup>th</sup> December 2022, the NI public sector pay policy guidance was published on 8<sup>th</sup> December 2022.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised and is due to be paid in June 2023.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from maximum to minimum, allowing progression toward the maximum based on performance.

### Service Contracts

The appointment of the Commissioner for Children and Young People for Northern Ireland is normally made by the First Minister and deputy First Minister under Article 5 of the Commissioner for Children and Young People (NI) Order 2003, and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in Schedule 2 to the Commissioner for Children and Young People (NI) Order 2003. Koulla Yiasouma was appointed as Commissioner for

Children and Young People for Northern Ireland and took up appointment on 2 March 2015 for a four-year term. She was reappointed for an additional 4-year term on 2 March 2019. She concluded her term on 1<sup>st</sup> March 2023.

Chris Quinn has been appointed by the Secretary of State for NI as the new Commissioner. He took up post on 18<sup>th</sup> Sept 2023.

The members of the Senior Management Team are direct employees of the Commissioner (as are all Staff); the appointments, which are open ended, are analogous to grades in the Northern Ireland Civil Service (NICS), with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

## Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and Senior Management.

### Remuneration (including salary) and pension entitlements (Audited Information)

	2022-23			2021-22		
<b>Commissioner</b>	<b>Salary £'000</b>	<b>Pension Benefits* (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>	<b>Salary £'000</b>	<b>Pension Benefits** (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>
K Yiasouma <i>(Left 1st March 2023)</i>	70-75 <i>(80-85 full year equivalent)</i>	13	85-90 <i>(90-95 full year equivalent)</i>	80-85	32	110-115
<b>General Management</b>	<b>Salary £'000</b>	<b>Pension Benefits* (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>	<b>Salary £'000</b>	<b>Pension Benefits** (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>
M McCafferty (Chief Executive )	80-85	34	115-120	80-85	33	115-120
A Tennant (Head of Policy & Research)	55-60	23	75-80	55-60	23	75-80
J McGurk (Head of Legal) <i>From 10<sup>th</sup> Oct 22</i>	20-25 <i>(50-55 full year equivalent)</i>	10	30-35 <i>(60-65 full year equivalent)</i>	-	-	-

\*\*The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

## Salary

Salary' includes gross salary; 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 and any severance or ex gratia payments. This report is based on accrued payments made by NICCY and thus recorded in these accounts.

## Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31 March 2023.

## Fair Pay Disclosures (Audited Information)

### Pay Ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid staff member in their organisation and the 25<sup>th</sup> centile, median and 75<sup>th</sup> centile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in NICCY in the financial year 2022-23 was 80,000-85,000 (2021-22 80,000-85,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below. For 2022-23 and 2021-22, the 25<sup>th</sup> percentile, median and 75<sup>th</sup> percentile remuneration values consisted solely of salary payments.

2022/23	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile
Total Remuneration (£)	27,127	33,445	40,300
Pay Ratio	3.0	2.5	2.0
2021/22	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile
Total Remuneration	32,328	33,459	39,748
Pay Ratio	2.6	2.5	2.1

Total remuneration does not include severance payments, employer pension

contributions, nor the cash equivalent transfer value of pensions. Remuneration ranged from £21,053 to £82,500 (2021-22 £19,815 to £82,500). There was a small movement in the pay ratio for 25<sup>th</sup> centile due to a new EO post created in year. The other ratios are in line with the year before.

Reporting bodies are also required to disclose the percentage change from the previous financial year in the :

- a) salary and allowances
- b) performance pay and bonuses

of the highest paid employee and of their employees as a whole.

### Percentage change in remuneration

The percentage change in respect of NICCY are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage Change for	2022/23 V 2021/22
Average employee salary and allowance 22/23	-4.0%
Highest paid Director's Salary and allowances 22/23	0%

The highest paid member of staff's pay increased by 0% in the year, and the average staff salary decreased by 4%. This decrease is due to the fact the Commissioner left on 1<sup>st</sup> March 2023 and therefore was not in post on 31<sup>st</sup> March for these calculations.



## Pension Entitlements – Commissioner and Senior Management (Audited Information)

	Accrued pension at pension age as at 31 March 2023 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2023 £'000	CETV at 31 March 2022 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account  Nearest £100
<b>Commissioner</b>						
<b>K Yiasouma</b> <i>(left 1<sup>st</sup> Mar 23)</i> <b>Senior Management</b>	35-40 No lump sum	0-2.5 No lump sum	505	465	7	-
<b>M McCafferty</b> <b>(Chief Executive)</b>	20-25 No lump sum	0-2.5 No lump sum	315	269	24	-
<b>A Tennant</b> <b>(Head of Policy &amp; Participation)</b>	10-15 No lump sum	0-2.5 No lump sum	137	115	14	-
<b>J McGurk</b> <b>(Head of Legal)</b>	0-5 No lump Sum	0-2.5	5	0	4	-

*(in post from 10th Oct 22)*

## **Northern Ireland Civil Service (NICS) Pension Schemes**

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age.

### McCloud Judgment

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred

Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dofresource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

#### Information on the PCSPS(NI) – Closed Scheme

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account. Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

#### Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match

these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website [www.financeni.gov.uk/civilservicepensions-ni](http://www.financeni.gov.uk/civilservicepensions-ni).

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

#### **Scheme Year 1 April 2023 to 31 March 2024**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2023- 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

#### **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 from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. 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 in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

## **Staff Report**

### **Number of Senior Staff**

	<b>2022-23</b>	<b>2021-22</b>
Band (£75k-£85k)	Total	Total
Commissioner (Public Appointment)	1	1
Chief Executive Grade 5	1	1
Band (£52k-57K)	-	-
Head of Department Grade 7	2	1

## Staff Costs, including Commissioners Fees (Audited Information)

Staff costs comprise:

	<b>Permanently employed staff</b>	<b>Others</b>	<b>2022-23 Total</b>	<b>2021-22 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and Salaries	805,972	94,520	900,492	949,590
Social Security Costs	86,288	-	86,288	84,365
Other Pension Costs	248,459	-	248,459	264,004
<b>Total Net Costs</b>	<b>1,140,719</b>	<b>94,520</b>	<b>1,235,239</b>	<b>1,297,959</b>

Others includes agency staff costs.

## Pension Arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme

benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.financeni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23, employers' contributions of £248,459 were payable to the NICS pension arrangements (2021-22 £264,004) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £0 (2021-22 £0) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings. There are currently no staff members in this scheme in NICCY.

No employees retired early on ill-health grounds during 2022-23.



## Average number of persons employed (Audited Information)

The average number of whole-time equivalent persons employed during the year was as follows:

Number	Permanently employed Staff	Others	2022-23	2021-22
			Total	Total
Directly Employed	20.3		20.3	22.75
Other		1.1	1.1	2.07
<b>Total</b>	<b>20.3</b>	<b>1.1</b>	<b>21.4</b>	<b>24.82</b>

Others includes agency staff and an inward secondment.

## Staff Composition as at 31 March 2023

			2022-23
	Male	Female	Total
Commissioner	-	-	-
Other senior staff	-	3	3
Other Staff	7	11	18
<b>Total</b>	<b>7</b>	<b>14</b>	<b>21</b>

## Disabled Persons

The Commissioner for Children and Young People for Northern Ireland seeks to follow best practice guidance as set out in Disability Codes of Practice, on employment and the provision of services to disabled persons.

NICCY has a Disability Action Plan which covers the period from 2018 – 2023.

## Equality of Opportunity

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of gender, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

NICCY has an Equality and Diversity Policy, which details NICCY's commitment to promoting equal opportunities and respecting diversity in the workplace.

The Commissioner for Children and Young People for Northern Ireland will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commissioner for Children and Young People for Northern Ireland will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place.

### **Employee Involvement**

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation, dissemination and exchange of information at all levels within the organisation through senior management team meetings, staff meetings, team briefings and union meetings.

### **Sickness Absence Data**

During the course of the year, 4.8% of the available working days were lost due to staff sickness in NICCY (8.8% in 2021-22). This figure also includes long-term absence which contributed 3.6% of the working days lost (3.1% in 2021-22).

### **Staff turnover percentage**

The staff turnover percentage in 2022-23 was 34.5%. (2021-22: 13.1%) This is calculated using the number of leavers in the period divided by the average staff in post in the period. This calculation is based on guidance issued from the Cabinet Office. The figures used are of those permanently employed and excludes other staff which refers to agency staff.

Staff turnover of 7 is unprecedented for NICCY; while attributed to career enhancement where new positions represented higher gradings and salaries, we cannot ignore the external environment where NI experienced the worst cost of living crisis in 45 years, instability in the public sector and NICS recruitment. While sad to see staff go, we always support their advancement and career development.

## **Expenditure on Consultancy**

There was no Consultancy expenditure in the financial year 2022-23.

## **Off Payroll Arrangements**

NICCY adheres to off-payroll working rules, whereby in the event that we offer a temporary job to someone who works through their own intermediary, they pay broadly the same tax and National Insurance contributions (NICs) as an employee.

## **Payments for Loss of Office**

There were no payment for loss of office in the year.

## **Payments to Past Directors**

There were no payments to past directors in the year.

## **Exit Packages (audited)**

NICCY released no staff members in 2022-23 under Voluntary Exit Packages. (2021-22 No members of staff released).

## **ASSEMBLY ACCOUNTABILITY REPORT (Audited Information)**

### **Regularity of Expenditure**

The Commissioner for Children and Young People for Northern Ireland has appropriate systems in place to ensure the propriety and regularity of public finances. There was no irregular expenditure in 2022-23

### **Losses and special payments**

There were no losses or special payments during the year.

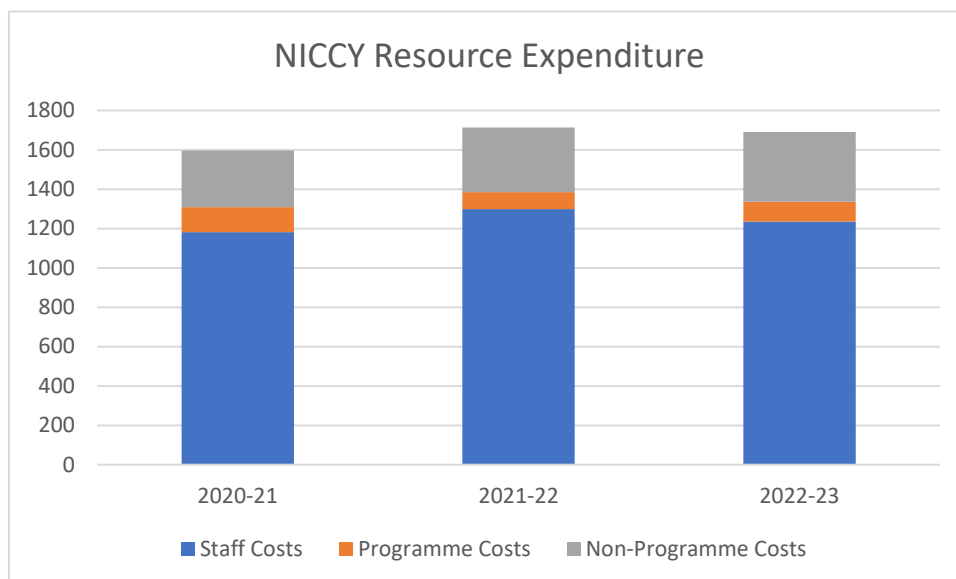
### **Fees and Charges**

The Commissioner for Children and Young People for Northern Ireland did not earn any income from fees and charges in 2022-23

### **Remote Contingent Liabilities**

The Commissioner for Children and Young People for Northern Ireland have no remote contingent liabilities.

## Long Term Expenditure Trends



Signed by:

**Commissioner**  
**22<sup>nd</sup> November 2023**

## **NORTHERN IRELAND COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE**

### **THE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Northern Ireland Commissioner for Children and Young People (NICCY) for the year ended 31 March 2023 under the Commissioner for Children and Young People (Northern Ireland) Order 2003. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of NICCY's affairs as at 31st March 2023 and of NICCY's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003 and Department of Communities directions issued thereunder.

#### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of NICCY 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 Revised Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

## **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that NICCY's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

The going concern basis of accounting for NICCY is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Commissioner as Accounting Officer with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit report. The Commissioner in his role as the Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge, obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Opinion on other matters**

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with the Department of Communities directions made under the Commissioner for Children and Young People (Northern Ireland) Order 2003; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which I report by exception**

In the light of the knowledge and understanding of NICCY and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

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

As explained more fully in the Statement of Accounting Officer Responsibilities, the Commissioner as Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing NICCY's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by NICCY will not continue to be provided in the future.

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

My responsibility is to examine, certify and report on the financial statements in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to NICCY through discussion with management and application of extensive public sector accountability knowledge. The key law I considered included the Commissioner for Children and Young People (Northern Ireland) Order 2003;
- making enquires of management and those charged with governance on NICCY's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of NICCY's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate the risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;

- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Report

I have no observations to make on these financial statements.



*Dorinnia Carville*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*BELFAST BT7 1EU*

28 November 2023

## FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2023

This account summarises the expenditure generated and consumed on an accrual basis. It also includes other comprehensive expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Notes	2022-23 £	2021-22 £
Staff Salaries and Commissioner's Fees	2	(1,235,239)	(1,297,959)
Other Operating Expenditure	2	(377,239)	(406,918)
Depreciation and impairment charges	2/3	(64,768)	(8,719)
<b>Net operating expenditure for the year</b>		<b>(1,677,246)</b>	<b>(1,713,596)</b>
Lease Interest		(1,888)	
<b>Net Expenditure for the year</b>		<b>(1,679,134)</b>	<b>(1,713,596)</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property plant and equipment	3	310	(88)
Net gain/(loss) on revaluation of intangible assets	-	-	-
<b>Comprehensive net expenditure for the year</b>		<b>(1,678,824)</b>	<b>(1,713,684)</b>

The notes on pages 83-93 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

This statement presents the financial position of NICCY. It comprises three main components: assets owned and controlled; liabilities owed to other bodies; and equity, the remaining value of NICCY.

	Notes	2023	2022
		£	£
<b>Non-current assets:</b>			
Property, plant & equipment	3	201,282	13,542
<b>Total non-current assets</b>		<u>201,282</u>	<u>13,542</u>
<b>Current assets:</b>			
Trade and other receivables	6	32,339	13,940
Cash and cash equivalents	5	120,473	139,309
<b>Total current assets</b>		<u>152,812</u>	<u>153,249</u>
<b>Total assets</b>		<u>354,094</u>	<u>166,791</u>
<b>Current liabilities</b>			
Trade and other payables	7	(170,132)	(124,092)
Provision	8	-	(60,000)
<b>Total current liabilities</b>		<u>(170,132)</u>	<u>(184,092)</u>
<b>Total assets less current liabilities</b>		183,962	(17,301)
<b>Non- Current Liabilities</b>			
Trade and other payables	7	(123,087)	-
<b>Total assets less total liabilities</b>		<u>60,875</u>	<u>(17,301)</u>
<b>Taxpayers' equity and other reserves:</b>			
Revaluation reserve		4,250	3,940
General reserve		56,625	(21,241)
<b>Total equity</b>		<u>60,875</u>	<u>(17,301)</u>

The financial statements on pages 78-82 were approved by the Commissioner on 22nd November 2023. The notes on pages 83-93 form part of these accounts.



Commissioner 22<sup>nd</sup> November 2023

## STATEMENT OF CASH FLOWS - FOR THE YEAR ENDED 31 MARCH 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of NICCY during the reporting period. The statement shows how NICCY generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from NICCY's Sponsor Department.

Investing activities represent the extent to which cash inflows have been made for resources which are intended to contribute to NICCY's future public service delivery.

	Notes	2022-23 £	2021-22 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure		(1,677,245)	(1,713,596)
Adjustments for non-cash transactions	2/3	62,633	8,719
(Increase)Decrease in trade and other receivables		(18,399)	(3,835)
Increase/(Decrease) in trade and other payables		(9,802)	(1,554)
Use of Provision		(57,866)	
<b>Net cash inflow/(outflow) from operating Activities</b>		<b>(1,700,680)</b>	<b>(1,710,266)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	3	(19,314)	(8,118)
IFRS16 Lease Interest		(1,888)	
<b>Net cash inflow/(outflow) from investing Activities</b>		<b>(21,202)</b>	<b>(8,118)</b>
<b>Cash flows from financing activities</b>			
Repayment of Lease		(53,954)	
Grants from sponsoring department		1,757,000	1,756,000
<b>Net financing</b>		<b>1,703,046</b>	<b>1,756,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(18,836)</b>	<b>37,616</b>

<b>Cash and cash equivalents at the beginning of the period</b>	5	<b>139,309</b>	<b>101,693</b>
<b>Cash and cash equivalents at the end of the Period</b>	5	<b>120,473</b>	<b>139,309</b>

The notes on pages 83-93 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY- FOR THE YEAR ENDED 31 MARCH 2023

This statement shows the movements in the year on the different reserves held by NICCY, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of NICCY, to the extent that the total is not represented by other reserves and financing items.

	<b>General Fund £</b>	<b>Revaluation Reserve £</b>	<b>Taxpayers' Equity £</b>
<b>Balance at 31 March 2021</b>	(63,645)	4,028	(59,617)
Grants from Sponsoring department	1,756,000		1,756,000
Comprehensive Net Expenditure for the Year	(1,713,596)		(1,713,596)
Other reserves movements including transfers		(88)	(88)
<b>Balance at 31 March 2022</b>	<u>(21,241)</u>	<u>3,940</u>	<u>(17,301)</u>
Grants from Sponsoring department	1,757,000		1,757,000
Comprehensive Net Expenditure for the Year	(1,679,134)		(1,679,134)
Other reserves movements including transfers	-	310	310
<b>Balance at 31 March 2023</b>	<u>56,625</u>	<u>4,250</u>	<u>60,875</u>

The notes on pages 83-93 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by the Department of Finance in Northern Ireland. 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 most appropriate to the particular circumstances of the Commissioner for Children and Young People for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Children and Young People are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

See IAS 1 and IAS 8 for further guidance.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

#### 1.2 Funding

The activities of the Commissioner for Children and Young People for Northern Ireland were fully funded by the Department for Communities. Income from other sources is nil. Permission must be sought from the Department for Communities before non-grant income can be applied to the Commissioner for Children and Young People for Northern Ireland's activities. Non-grant income for which departmental approval to use is not forthcoming is surrendered to the Consolidated Fund.

Grant-in-Aid received, used to finance activities and expenditure which support the statutory and other objectives of the Commissioner for Children and Young People are treated as financing. It is credited to the General Reserve because it is regarded as contributions from a controlling party.



### **1.3 Expenditure**

All expenditure on goods and services fall within the ambit of the Grant-in-Aid and complies with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.

### **1.4 Property, plant and equipment**

The property, plant and equipment additions fall within the ambit of the Grant in Aid and were fully funded by the Department for Communities (DfC).

The cost of all property, plant and equipment has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 has been applied, although when various purchases of the same class are made at one time these can be pooled. This is in accordance with IAS 8.

### **1.5 Intangible assets**

Whilst there were no intangible asset additions, new additions fall within the ambit of the Grant in Aid and will be fully funded by the Department for Communities.

The cost of all intangible assets has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 per asset or pool of assets has been applied. This is in accordance with IAS 8.

## 1.6 Depreciation and amortization

Depreciation and amortisation is provided at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Type of Asset	Useful Life
Furniture	10 years
Fixtures	10 years
Office Equipment	3 years
Information Technology	3 – 4 years
Intangibles	3 – 4 years

## 1.7 Financial instruments

### *Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand.

### *Trade and other receivables*

Trade receivables do not carry any interest and are recognised and carried at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote.

### *Trade and other payables*

Trade payables are not interest bearing and are stated at their nominal value.

## 1.8 Pension costs

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI). The Commissioner for Children and Young People for Northern Ireland recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (NI) of amounts calculated on an accruing basis. Liability for payments of future benefits is a charge on the Principal Civil Service Pension Scheme (NI). In respect of the defined contribution schemes, the Commissioner for

Children and Young People for Northern Ireland recognises the contributions payable for the year.

The Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities.

### **1.9 Value added tax**

The Commissioner for Children and Young People for Northern Ireland is not registered for VAT.

### **1.10 Operating segments**

The Accounting Officer considers the Commissioner for Children and Young People as one operating unit in making decisions. Management information is generated on a holistic basis for the organisation.

### **1.11 Staff costs**

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obliged to pay them. This includes the cost of any untaken annual leave and flexible time owed as at the year end.

### **1.12 Leases**

NICCY adopted IFRS 16 'Leases' with effect from 1 April 2022. IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

### **1.13 Impending application of newly issued accounting standards not yet effective**

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025. It is not anticipated that this will have a significant impact on NICCY's accounts.

<b>2. Expenditure</b>	<b>2022-23</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
Staff Costs <sup>1</sup> :		
Wages and Salaries	900,492	949,590
Social Security Costs	86,288	84,365
Other Pension Costs	248,459	264,004
Rentals Under Operating Leases	0	57,238
Policy & Participation	49,898	42,744
Annual Contracts	48,170	75,867
Corporate Services	52,510	65,573
Provision	-	-
Rates	26,647	25,870
Communications	14,872	38,463
Electricity	23,998	9,583
Legal & Investigations	36,218	44,644
Travel & Subsistence	13,568	3,164
Audit – External	13,000	9,800
Office Consumables	28,842	596
Telephones	2,524	3,187
Staff Training	15,110	13,570
Miscellaneous	10,237	9,267
Conferences	19,197	-
Repairs	6,944	-
Postage	159	253
Staff Recruitment	12,217	3,692
Service Charge	2,618	2,612
Hospitality	510	795
Depreciation	64,768	8,719
Amortisation	-	-
Loss on disposal of property, plant and Equipment	-	-
<b>Total</b>	<b>1,677,246</b>	<b>1,713,596</b>

<sup>1</sup> Further analysis of staff costs is located in the Staff Report on page 65

### 3. Property, plant & equipment

2022-23	Building	Information Technology	Office Equipmen t	Furniture	Fixtures	Total
Cost or valuation		£	£	£	£	£
At 1 April 2022	-	109,810	5,124	111,090	8,739	234,763*
IFRS16 Implementation 1 <sup>st</sup> April 2022	232,883	-	-	-	-	232,883
Additions	-	16,224	3,090	-	-	19,314
Disposals	-	(64,691)	(5,124)	(105,768)	(8,739)	(184,322)
Revaluations	-	1,034	-	878	1,442	3,354
<b>At 31 March 2023</b>	<b>232,883</b>	<b>62,377</b>	<b>3,090</b>	<b>6,200</b>	<b>1,442</b>	<b>305,992</b>
<b>Depreciation</b>						
At 1 April 2022	-	96,267	5,124	111,090	8,739	221,220
Charged in year	53,746	9,992	1,030	-	-	64,768
Disposals	-	(64,691)	(5,124)	(105,768)	(8,739)	(184,322)
Revaluations	-	724	0	878	1,442	3,044
<b>At 31 March 2023</b>	<b>53,746</b>	<b>42,292</b>	<b>1,030</b>	<b>6,200</b>	<b>1,442</b>	<b>104,710</b>
<b>Carrying amount at 31 March 2023</b>	<b>179,137</b>	<b>20,085</b>	<b>2,060</b>	<b>-</b>	<b>-</b>	<b>201,282</b>
<b>Carrying amount at 31 March 2022</b>		<b>13,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,542</b>
<b>Asset financing:</b>						
Owned		20,085	2,060	-	-	
Finance Lease	179,137					
<b>Carrying amount at 31 March 2023</b>	<b>179,137</b>	<b>20,085</b>	<b>2,060</b>	<b>-</b>	<b>-</b>	

**\*This figure includes assets which were not held by NICCY at this date. The total cost of these assets made up the disposal figure above. These assets had been fully depreciated with a net book value of zero.**

During the year ended 31 March 2023, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

<b>2021-22</b>	<b>Information Technology</b>	<b>Office Equipment</b>	<b>Furniture</b>	<b>Fixtures</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2021	102,342	4,994	108,251	8,516	224,103
Additions	8,118	-	-	-	8,118
Disposals	-	-	-	-	-
Revaluations	(650)	131	2,838	223	2,542
<b>At 31 March 2022</b>	<b>109,810</b>	<b>5,125</b>	<b>111,089</b>	<b>8,739</b>	<b>234,763</b>
<b>Depreciation</b>					
At 1 April 2021	88,162	4,994	108,200	8,516	209,872
Charged in year	8,666	-	53	-	8,719
Disposals	-	-	-	-	-
Revaluations	(560)	131	2,836	223	2,630
<b>At 31 March 2022</b>	<b>96,268</b>	<b>5,125</b>	<b>111,089</b>	<b>8,739</b>	<b>221,221</b>
<b>Carrying amount at 31 March 2022</b>	<b>13,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,542</b>
<b>Carrying amount at 31 March 2021</b>	<b>14,180</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>14,231</b>
<b>Asset financing:</b>					
Owned	13,542	-	-	-	13,542
<b>Carrying amount at 31 March 2022</b>	<b>13,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,542</b>

#### 4. Financial Instruments

As the cash requirements of The Commissioner for Children and Young People for Northern Ireland are met through Grant-in-Aid provided by Department for Communities, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with The Commissioner for Children and Young People for Northern Ireland's expected purchase and usage requirements and The Commissioner for Children and Young People for Northern Ireland is therefore exposed to little credit, liquidity or market risk.

#### 5. Cash and cash equivalents

	<b>2022-23</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	139,309	101,693
Net change in cash and cash equivalent Balances	(18,836)	37,616
Balance at 31 March	<u>120,473</u>	<u>139,309</u>

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

Commercial banks and cash in hand	120,473	139,309
Balance at 31 March	<u>120,473</u>	<u>139,309</u>

#### 6. Trade receivables, financial and other assets

	<b>2022-23</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	17,993	-
Other receivables	-	135
Prepayments	14,346	13,805
	<u>32,339</u>	<u>13,940</u>

## 7. Trade payables, financials and other liabilities

	<b>2022-23</b>	<b>2021-22</b>
	£	£
<b>Amounts falling due within one Year</b>		
Taxation and social security	20,090	19,071
Trade payables	16,350	25,541
Accruals	77,849	79,480
Lease Liability	55,843	
	<u>170,132</u>	<u>124,092</u>
 <b>Amounts falling due after one year</b>		
Lease Liability	123,087	-
	<u>123,087</u>	<u>-</u>

## 8. Provision

	<b>2022-23</b>	<b>2021-22</b>
	£	£
Balance at 1 April Provision	60,000	60,000
Raised in the year Provision	-	-
utilised in year	57866	-
Provision written back in year	2134	-
Balance at 31 <sup>st</sup> March	<u>-</u>	<u>60,000</u>

This provision related to legal action in a previous year which has since been settled. We expect no further action in respect of this.

## 9. Leases

NICCY adopted IFRS 16 'Leases' with effect from 1 April 2022. IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases.

The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.



## 9.1 Quantitative Disclosures around Right of Use of Assets

	Buildings £
<b>Right-of-use Assets</b>	
At 1st April 2022	232,883
Depreciation Expense	<u>-53,746</u>
At 31st March 2023	<u>179,137</u>

## 9.2 Quantitative Disclosures around Lease Liabilities

<b>Obligations under finance leases for the following periods comprise:</b>	Buildings £
Buildings	
Not later than one year	55,842
Later than one year but not later than five years	125,664
Later than five years	-
Less: Interest Element	<u>-2,576</u>
	<u>178,930</u>

## 9.3 Quantitative Disclosures around Cash flow for leases

	£	£
Total Cash Outflow for Lease	55,842	-

## **10. Contingent liabilities disclosed under IAS 37**

There are no contingent liabilities at the year end.

## **11. Related-party transactions**

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the Department for Communities. The Department for Communities is regarded as a related party with which The Commissioner for Children and Young People for Northern Ireland has had various material transactions during the year.

The Commissioner for Children and Young People for Northern Ireland rents its office at Equality House from the Equality Commission who is the main tenant in the building; the annual charge for Rent in 2022-23 was £55,842, with other related occupancy charges of £81,510.

In addition, The Commissioner for Children and Young People for Northern Ireland has had a small number of transactions with other government departments and other central government bodies.

Neither the Commissioner, key managers or other related parties has undertaken any material transactions with The Commissioner for Children and Young People during the year.

## **12. Events after the Reporting Period**

There were no events after the Statement of Financial Position date up to the date of approval of these accounts impacting upon The Commissioner for Children and Young People for Northern Ireland.

The Accounting Officer authorised the issue of these financial statements on the 28th November 2023.

## GLOSSARY

**ALB** – Arm's Length Bodies

**ARAC** – Audit and Risk Assurance Committee

**BINOCC** – British and Irish Network of Ombuds' and Children's Commissioners

**COSICA** – Commissioner for Survivors of Institutional Childhood Abuse

**CRIA** – Child Rights Impact Assessments

**CSCA** – Children's Services Co-operation Act

**CYPS** – Children and Young People Strategy

**ENOC** – European Network of Ombudspersons for Children

**ENYA** – European Network of Young Advisors

**HLCO** – High Level Corporate Objective

**IAS** – International Accounting Standards

**IFRS** – International Financial Reporting Standards

**LMT** – NICCY's Leadership & Management Team

**NIAO** – Northern Ireland Audit Office

**NICCY** – Northern Ireland Commissioner for Children and Young People

**NGO** - Non-Governmental Organisations

**NYP** – NICCY Youth Panel

**MSFM** – Management Statement Financial Management

**OHCHR** – United Nations Human Rights Office of the High Commissioner

**PCSPS(NI)** – Principal Civil Service Pension Scheme (Northern Ireland)

**PMEF** – Performance Monitoring & Evaluation Framework

**RSE** – Relationship and Sexuality Education

**SMT** – NICCY's Senior Management Team

**SOCRNI** – Statement on Children's Rights in Northern Ireland

**UDHR** – Universal Declaration of Human Rights

**UNCRC** – United Nations Convention on the Rights of the Child

**UN CRPD** – UN Committee on the Rights of Persons with Disabilities

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