

Commission for Victims and Survivors

**Annual Report and Accounts
for the year ended 31 March 2015**

Commission for Victims and Survivors Annual Report and Accounts 2014-15

Laid before the Northern Ireland Assembly under the Victims and Survivors (Northern Ireland) Order 2006, as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 by the Office of the First Minister and deputy First Minister
on 22 October 2015

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Foreword

It is both a privilege and a pleasure to accept my appointment as the new Commissioner for Victims and Survivors for Northern Ireland and I look forward to promoting and safeguarding the interests of all victims and survivors during my term of office. I fully appreciate that the gap in the position of Commissioner for this last year has, despite the ongoing work of the Commission and the Victims Forum, left a void in proactive advocacy for the needs of victims and survivors. I intend to provide robust support for those whose needs have only increased in the last year.

In the first instance however, I want to listen carefully to what the Victims Forum, victims groups and individual victims have to say, to be aware of their priorities and share with them my approach to dealing with the past and building for the future.

I have reviewed the performance of the Commission over the past year. In summary, there were 33 targets in the Work Programme for 2014-15, with 29 (88%) targets achieved, and 4 (12%) partially achieved. Full details of performance against corporate objectives are provided in the Strategic Report. The key highlights for the Commission during 2014-15 have included:

- **To ensure excellent service provision to all victims and survivors** - the Commission continued to monitor the implementation of the recommendations from the Independent Assessment of the Victims and Survivors Service and conducted evaluations of both the Victims Support Programme and Individual Needs Programme. These reports have provided a clear work plan of recommendations to improve services further and have also formed the basis of the OFMDFM co-design process which is currently underway.
- **To raise awareness of the impact of the past on all victims and survivors** - the Commission continued to advocate for a victims pension for the seriously injured and also developed draft position papers on some of the proposals emerging from the Stormont House Agreement on dealing with the past.
- **To empower and support victims to make a contribution to a better and shared future** - the Commission undertook a major piece of research into the trans-generational impact of the troubles in conjunction with Ulster University and presented the headline research findings at its annual conference.
- **To raise the profile of victims and survivors through engagement with the Forum, groups and individuals and dissemination of key issues into Government, the media and wider society** - the Commission continued with monthly Forum meetings, group visits and meetings with individuals, but in spite of this, was constrained in raising the public profile of significant issues.
- **To demonstrate a high level of administrative and financial support within an effective governance framework** - the Commission fulfilled all of its statutory and administrative obligations during the interim period without a Commissioner and unfortunately had to absorb significant budget reductions.

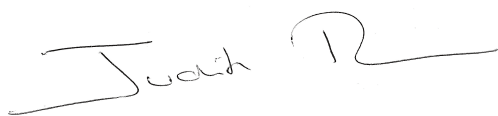
Whilst the work programme has been delivered, the legal impact of not having a Commissioner in post has constrained the work of the Commission in a number of ways: no new policy advice could be issued to government on new and emerging issues affecting victims and survivors; lack of public profile and a voice for victims and survivors in the media; and whilst the Victims and Survivors Forum has continued to operate it has done so on a reducing membership.

There are many priorities that now need to be addressed and I will be setting these out in my new Corporate Plan for the Commission over the period 2016-19. I am acutely aware that we are now at the mid-point of the OFMDFM Strategy for Victims and Survivors 2009-19 and that much remains to be done for victims and survivors. A mid-point review of that strategy will be key to the Commission's planning process for 2016-19.

It is clear to me that dealing with the past and further discussion around the proposed measures contained in the Stormont House Agreement will be a top priority for both the Forum and the Commission over the coming months. The proposed institutions and services of the Stormont House Agreement, including not only the Historical Investigations Unit, Independent Commission for Information Retrieval, and Oral History Archive, but also, the Mental Trauma Service, Pension for those severely injured, Advocate Counsellor support and the Implementation and Reconciliation Group represent the most comprehensive set of proposals yet to address victims' needs.

It is therefore incumbent on all stakeholders to work together collectively and maximise the continued commitment from all political parties to meeting the needs of victims and survivors. The best way to achieve this is by clearly demonstrating the real difference that funding and services makes to those who have suffered most and deserve the most in our society.

I would like to conclude by thanking each and every member of the Victims Forum and all the staff at the Commission for their continued dedication and sensitivity in working with, and supporting all, victims and survivors. I commend this Annual Report to you and welcome feedback on any aspect of our work in the Commission.

A handwritten signature in black ink, appearing to read 'Judith Thompson', with a stylized flourish at the end.

Judith Thompson
Commissioner for Victims and Survivors
Date: **13 October 2015**

Strategic Report

Background

The Commission for Victims and Survivors for Northern Ireland (the Commission) was established in May 2008 under the Victims and Survivors (Northern Ireland) Order 2006, as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.

The Commission is a Non-departmental Public Body (NDPB) of the Office of the First Minister and deputy First Minister (OFMDFM).

Article 5 of the Victims and Survivors (Northern Ireland) Order 2006 establishes the Commissioner's principal aim of promoting the interests of victims and survivors.

Statutory Duties

Article 6 of the 2006 Order outlines the duties of the Commissioner as:

- Promoting an awareness of matters relating to the interests of victims and survivors and of the need to safeguard those interests;
- Keeping under review the adequacy and effectiveness of law and practice affecting the interests of victims and survivors;
- Keeping under review the adequacy and effectiveness of services provided for the victims and survivors by bodies or persons;
- Advising the Secretary of State, the Executive Committee of the Assembly and any body or person providing services for victims and survivors on matters concerning the interests of victims and survivors;
- Taking reasonable steps to ensure that the views of victims and survivors are sought; and
- Making arrangements for a Forum for consultation and discussion with victims and survivors.

Article 7 outlines the general powers of the Commissioner as:

- To undertake, commission or provide financial or other assistance for research or educational activities concerning the interests of victims and survivors or the exercise of its functions;
- After consultation with such bodies or persons as it thinks fit, issue guidance on best practice in relation to any matter concerning the interests of victims and survivors;

- To compile information concerning the interests of victims and survivors;
- To provide advice or information on any matter concerning the interests of victims and survivors;
- To publish any matter concerning the interests of victims and survivors, including the outcome of any research or activities mentioned above and any advice provided by the Commission; and
- To make representations or recommendations to any body or person concerning the interests of victims and survivors.

The Commission produces its Annual Report and Accounts as directed by paragraphs 15 and 16 of the Schedule to the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.

The Annual Report and Accounts have been prepared in accordance with the appropriate form and disclosure requirements of the Government Financial Reporting Manual (FRM) and the Accounts Direction as issued by OFMDFM.

A feature of the Commission's Statement of Financial Position is there is a negative taxpayers' equity i.e. liabilities exceeds assets by £17,575. This results from the nature of accounting in government. The department provides funding to the Commission on an annual basis to meet the cash requirements but liabilities which will fall due in future years are taken into account in the Statement of Financial Position. In common with other government entities the future financing of the Commission's liabilities will be met by future grant-in-aid from the department.

The Commission is satisfied that the organisation is a going concern on the basis that there is no reason to believe that OFMDFM's future sponsorship will not be forthcoming to meet the Commission's liabilities in the future. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements. The Commission was to have a triennial review during 2014-15 however OFMDFM delayed this exercise due to the absence of a Commissioner, and it is now anticipated that the review shall be undertaken in 2016-17.

Details of Directors

The term Director is interpreted within the Commission as the Commissioner.

Commissioner & Board

The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However, as a single appointment, the Commissioner solely fulfils the role of the Board.

The Board under the leadership of the Commissioner has overall responsibility for delivering on the strategic priorities of the Commission as agreed with OFMDFM and the Ministers. The Commissioner is accountable to the Ministers.

In September 2012, Ms Kathryn Stone, OBE was appointed as the sole Commissioner for an initial period of four years. Ms Stone handed in her notice of resignation on 3 April 2014 and left the Commission on 3 July 2014.

In July 2014, in order to ensure business continuity, the Commission agreed Interim Governance Arrangements with OFMDFM, outlining the functional responsibilities delegated to the Secretary to the Commission in the interim until a new Commissioner was appointed. The Accounting Officer undertook these duties with the support of the Commission's Senior Management Team.

In 2014-15 there were 3 meetings of the Board. Due to the absence of a Commissioner, Board meetings only took place in April, May and June 2014. Under the interim arrangements Board meetings were suspended and replaced with weekly Senior Management Team Meetings.

Secretary to the Commission & Accounting Officer

Mr John Beggs was appointed as Secretary to the Commission on 5 August 2013 and was appointed as Accounting Officer effective from 14 October 2013.

Under the Interim Governance Arrangements the Secretary to the Commission assumed some of the functional responsibilities of the Commissioner. However, the Secretary did not assume the same legal authority as the Commissioner, as the Commission's statutory powers and functions are held personally by the Commissioner as a public appointment agreed by the First Minister and deputy First Minister.

Senior Management Team

The Secretary is supported by a Senior Management Team comprising:

- Mr Craig Gartley - Head of Corporate Services (In post from November 2014).
- Mrs Arlene McCreight – Head of Corporate Services (In post until May 2014).
- Mr Adrian McNamee - Head of Policy Development and Research.

Principal Activities

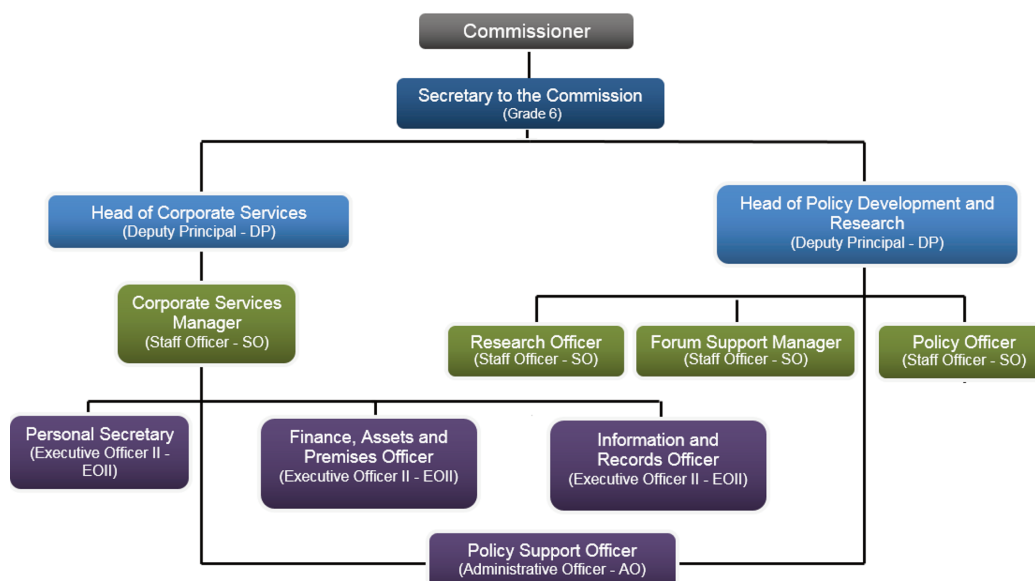
The Commission's work is based upon:

- The NI Executive's Programme for Government;
- OFMDFM's ten-year strategy for victims and survivors;
- The Commission's statutory duties and powers;
- The Commission's three year Corporate Plan; and
- The Commission's annual Business Plan.

Staffing the Commission

The Secretary is responsible for supporting the Commissioner and the day to day management of the organisation, including fulfilling the role of Accounting Officer.

The Secretary is supported by two deputies whose responsibilities cover policy and research and corporate services as illustrated within the organisational structure below:



At 31 March 2015, the post of Commissioner was vacant and the staff of the Commission was comprised of 10 direct recruits appointed following public advertisement and one vacancy.

In its recruitment of new staff the Commission is committed to equality of opportunity in employment and welcomes applications from all suitably qualified candidates irrespective of religious belief, political opinion, gender, disability, age, race, marital status, sexual orientation or whether they have dependents.

The table below provides a breakdown of the number of persons employed by the Commission at the end of the 2014-15 financial year by gender (prior year comparison in brackets) for each of the following groups:

- Directors (Commissioner);
- Senior Managers (Secretary to the Commission, Head of Corporate Services and Head of Policy Development and Research); and
- Other employees.

Commission Staffing Statistics at 31 March 2015 (31 March 2014)

| | Gender | |
|-----------------|--------|--------|
| | Male | Female |
| Directors | | 0 (1) |
| Senior Managers | 3 (2) | 0 (1) |
| Employees | 2 (3) | 5 (4) |

Equality

The Commission will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commission will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place. The Commission's Equality Scheme has been approved by the Equality Commission.

Staff Development

We value our staff and will seek to develop them in ways in which they are able to meet their full potential. Staff are actively encouraged to research and learn about all aspects of their work and the issues important to victims and survivors.

The Commission continues to develop its business planning process and embed it in the development of systems and procedures. The Commission encourages staff to identify training courses and other development opportunities which will enhance the contribution they make to the Commission's work as well as ensuring their Continuous Professional Development (CPD) requirements are fulfilled.

Employee involvement

The Commission encourages widespread consultation and exchange of information at all levels within the office, through Senior Management, staff and regular team briefings.

Sustainability

The Commission operates a number of effective schemes in relation to addressing environmental issues:

- Recycling office waste products, plastic and aluminium; and
- Reducing energy consumption through a range of measures such as automated heating systems.

In implementing these measures the Commission has reduced its costs and the environmental impact of the organisation.

Performance against Corporate Objectives

In summary, there were 33 targets in the Work Programme for 2014-15, with 29 (88%) targets achieved, and 4 (12%) partially achieved as detailed under each corporate objective in the following tables.

Corporate Objective 1 – To ensure excellent service provision to all victims and survivors

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 1.1. Forum contribution to improved services | Forum Report to Commissioner produced by end of January 2015 | ✓ | | |
| | Services Working Group to meet on 12 occasions and engage with VSS | | | |
| 1.2. Service Reporting | 4 quarterly reports completed and submitted during 2014-15 | ✓ | | |
| | Monthly bi-lateral meetings with the Victims and Survivors Service | | | |
| | Monthly meetings between Chair of the VSS Board and the Commissioner | | | |
| | Attendance at the Victims and Survivors Update on a monthly basis | | | |
| | Independent review of complaints handling at VSS | | | |
| 1.3. Research on Group funding | Draft Report submitted by end of June 2014 | ✓ | | |
| | Final Report submitted by end of September 2014 | | | |
| 1.4. Research on the Individual Needs Programme | Draft Report submitted by July 2014 | ✓ | | |
| | Final Report submitted by end of September 2014 | | | |
| 1.5. Review of the implementation of the recommendations of the Assessment of the Victims and Survivors Service (VSS) | Draft Report submitted by mid October 2014 | ✓ | | |
| | Final Report submitted by end of October 2014 | | | |

Corporate Objective 2 – To raise awareness of the impact of the past on all victims and survivors

| Objectives | Key Actions | Performance Assessment | | |
|--|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 2.1. Forum contribution to raising the awareness of the impact of the past | Report to Commissioner produced by end of January 2015 | | ✓ (1) | |
| | 12 Meetings of Dealing with the Past Working Group | | | |
| 2.2. Commission promotes the recommendations of the Pension Research | Commission advocates for a pension for the seriously injured with government | ✓ | | |

Corporate Objective 3 – To empower and support victims to make a contribution to a better and shared future

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 3.1. Forum contribution to a better and shared future | Report to Commissioner produced by end of January 2015 | | ✓ (2) | |
| | 12 Meetings of the Building for the Future Working Group | | | |
| 3.2. Building for the Future - Research | Research project fieldwork between February 2014 and December 2014 | ✓ | | |
| | Draft Report produced by end of January 2015 | | | |
| | Final Report produced by end of February 2015 | | | |

Corporate Objective 4 – To raise the profile of victims and survivors through engagement with the Forum, groups and individuals and dissemination of key issues into Government, the media and wider society

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 4.1. Management of the Forum | Forum meets on 10 occasions during the year | ✓ | | |
| | Independent Post Project Evaluation of Forum completed | | | |
| | Business Case for Forum from September 2014-March 2017 to be completed and approved | | | |
| 4.2. Engagement with the Sector - Seminars | The Commission will hold four quarterly seminars during the year (Services, Dealing with the Past, Building for the Future and responsive to live issues) | ✓ | | |
| | A seminar report will be produced for each event | | | |
| 4.3. Engagement with the Sector (Northern Ireland) | The Commission will hold four quarterly seminars during the year <ul style="list-style-type: none"> • Services • Dealing with the Past • Building for the Future • Responsive to Live Issues | ✓ | | |
| | The Commissioner's attendance at group events and meetings across Northern Ireland | | | |
| 4.4. Commission engages with individual victims and survivors | Commission addresses the concerns of individual victims and survivors throughout the year both proactively and in relation to live issues emerging | ✓ | | |
| 4.5. Monitoring the Implementation of the 2009-2019 Strategy | Commission produces a status report, including recommendations by end of June 2015 | ✓ | | |

Corporate Objective 4 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 4.6. Engage with Communications Expert to implement the strategy and increase the media profile of the Commission | Develop and approve Communications Audit and Plan in Quarter 1 | ✓ | | |
| | Review and maintain the Commissions website and Twitter Account | | | |
| 4.7. Responding to consultations | Response submitted to relevant consultations within required deadlines | | ✓ (3) | |

Corporate Objective 5 - To demonstrate a high level of administrative and financial support within an effective governance framework

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.1. To comply with the requirements of the Department in order to manage, monitor and report on the budget. | To effectively manage the Commission's funds within 1.5% of agreed budget, meeting requirements of Department | | ✓ (4) | |
| | To respond to Departmental financial returns on a monthly and quarterly basis | | | |
| | Compliance with prompt payment requirements to process 95% of all invoices within 10 days and 100% of all invoices within 30 days | | | |
| 5.2. To lay and publish Annual Report and Accounts 2013-14 no later than 2 weeks after they have been audited and signed | Audited and Unqualified Financial Statements | ✓ | | |
| | Production of Annual Report & Accounts 2013-14 | | | |

Corporate Objective 5 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.3. To provide administrative support to the Commission in order to ensure high level quality of service and meet all health and safety requirements | Provide full management of an electronic based diary and act as front line contact for the Commission | ✓ | | |
| | To maintain and regularly update the register of the Commission's assets including ICT assets | | | |
| | Manage all contracts with premises services suppliers and ensure that Commission premises and contents meet requirements of the relevant legislation and Commission policies | | | |
| 5.4. Provision of HR services and recruitment to ensure staff are in post and trained with appropriate skills and competencies | Manage internally, or refer to external service provider as appropriate, any internal HR operational issues that may arise through the lifecycle of employment from recruitment to resignation or dismissal | ✓ | | |
| | Management of Service Level Agreement for Provision of HR Services | | | |
| | Maintain Sick Leave target in accordance with NICS target of 8.5 days | | | |
| | Complete recruitment as required | | | |
| | Complete induction and requisite training of new staff | | | |
| | Corporate, team and individual development undertaken in line with the Commissions training plan and budget | | | |
| 5.5. Determine Accommodation for the Commission until May 2019 | Draft Business Case to determine preferred accommodation arrangements for the Commission | ✓ | | |

Corporate Objective 5 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|---|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.6. To provide secretariat support to the Audit and Risk Committee (ARC) | 4 meetings of the ARC held and report in the form of minutes provided | ✓ | | |
| | Provide reports to the Board of meetings in the form of minutes provided | | | |
| | 1 Annual Report completed | | | |
| | 1 self assessment meeting of the ARC completed | | | |
| 5.7. To monitor Business Plan and develop new plan for 2015-2016 | To monitor delivery of the 2014-15 Business Plan and provide updates at monthly Board meetings and at quarterly ARC meetings and Accountability meetings. | ✓ | | |
| | To develop, consult upon and submit 2015-16 Business Plan to the Department by 31 January 2015 | | | |
| 5.8. To develop new Corporate Plan | Consultation completed by end of December 2014 | ✓ | | |
| | Complete final draft and submit to Department by 31 January 2015 | | | |
| 5.9. To maintain a robust and fit for purpose Risk Register | 12 Updated and current Risk Registers on a monthly basis to the SMT and Board | ✓ | | |
| | 4 Updated and current Risk Registers on a quarterly basis to the ARC | | | |

Corporate Objective 5 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.10. To keep under review and update when necessary corporate governance and risk management procedures in line with Internal Audit recommendations | Facilitate Internal Audit to undertake reviews as required by Strategy for Internal Audit 2014-15 | ✓ | | |
| 5.11. To maintain a Register of Interests and confirm no conflict of interests on ongoing basis by Board (monthly) and ARC (quarterly) | To review and update the Register of Interests for Commissioner and Senior Management on an annual basis | ✓ | | |
| | To record and update the Declaration of Interests for Board members on a monthly basis | | | |
| | To record and update the Declaration of Interests for Audit & Risk Committee members on a quarterly basis | | | |
| 5.12. To prepare for the Review of the Commission undertaken in 2014-15 by the Department | Obtain legal advice and submit proposals to Department regarding the Commission's corporate status by June 2014 | ✓ | | |

Corporate Objective 5 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.13. To undertake policy screening, annual reviews or provide Annual Progress Reports as required in order to meet the requirements of the Board in terms of its obligations as a statutory body | Submit Equality Scheme Annual Progress Report to ECNI by 31 August 2014 | ✓ | | |
| | Finalise Publication Scheme and publish revised Publication Scheme by 31 March 2015 | | | |
| | To keep under review the Commission Standing Orders and Scheme of Delegation | | | |
| | To screen or develop relevant Commission HR policies to reflect guidance related to equality and good relations by end of March 2015 | | | |
| | Finalise Information Security Policy and publish revised Information Security Policy by 31 March 2015 | | | |
| 5.14. To process all Departmental returns and requests for information (including AQs), complaints and FOI requests in accordance with the Commission’s procedures and within the required timeframe | All complaints processed in accordance with Commission procedures | ✓ | | |
| | All Departmental returns and requests for information (including AQs) responded to within the required timeframe | | | |
| | All requests for information under FOI and DPA returned within set timescales | | | |
| | Board, ARC and Department advised as required | | | |

Corporate Objective 5 – Continued

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.15. To manage all new and existing Contracts for professional services in accordance with procurement guidance and contractual obligations | Issue contracts | | | |
| | Monitor and evaluate performance | | | |
| | Provide reports on management of contracts to SMT, Board and ARC as required | ✓ | | |
| 5.16. To update the Asset Management Plan in line with the Departments Asset Management Strategy | Review Asset Management Plan in line with Departmental objectives | ✓ | | |
| 5.17. To undertake a review of the Commission's ICT provision by end of June 2014 | Review SLA for ICT provision and make arrangements for continued provision for ICT that provides best value for money by end of June 2014 | ✓ | | |

Explanation for non-achievement of Key Objectives

| | Key Objective | Comments |
|-----|--|--|
| (1) | 2.1. Forum contribution to raising awareness of the impact of the past | Partially achieved. The Commission did not submit advice to Ministers due to the absence of a Commissioner. |
| (2) | 3.1. Forum contribution to a better and shared future | Partially achieved. The Commission did not submit advice to Ministers due to the absence of a Commissioner. |
| (3) | 4.6. Engage with Communications Expert to implement the strategy and increase media profile of the Commission | Partially achieved. Communications Strategy not approved and implemented in the absence of a Commissioner. |
| (4) | 5.1. To comply with the requirements of the Department in order to manage, monitor and report on the budget | Partially achieved. An under-spend of £27,644 was reported in the draft accounts representing 2.8% of total budget. |

Financial Performance

The Commission is sponsored by OFMDFM. In year pressures and easements are reported to OFMDFM through the process of quarterly monitoring rounds.

The opening budget allocation for 2014-15 was reduced by 3% and totalled £1,045,000. There was also an in-year budget reduction applied by OFMDFM of 4.3% and an easement of £30,000 against depreciation resulting in a reduced budget of £971,500. There was also a reallocation of £9,000 from resource to capital in the October Monitoring round resulting in the recurrent budget of £962,500.

Actual expenditure per the audited accounts against the budget is shown below:

| Expenditure Heading | Budget 2014-15 | Actual 2014-15 |
|--|-----------------------|-----------------------|
| Salaries & Commissioners Fees | 495,000 | 461,128 |
| Overheads & other | 311,500 | 288,144 |
| Programme (excluding staff costs) | 156,000 | 185,667 |
| Total Recurrent | 962,500 | 934,939 |

During the 2014-15 year the Commission bid for and was awarded an additional £9,000 for capital expenditure relating to the purchase of assets disclosed in the Statement of Financial Position.

| | | |
|---------------------|----------------|----------------|
| Capital | 9,000 | 8,916 |
| Total Budget | 971,500 | 943,855 |

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements with supporting notes in the pages that follow.

Other Financial Information

Interest Rate and Currency Risk

The Commission has no borrowings, relies on OFMDFM for its cash requirement and is therefore not exposed to liquidity risks. It also has no material deposits and all material assets and liabilities are denominated in sterling, therefore it is not exposed to interest rate risk or currency risk.

Risk

The Commission's policy on managing risk complies with the HM Treasury Orange Book and integrates this approach into its corporate planning process. The Commission's policy is risk averse/cautious.

The Commission's Risk Register was reviewed by SMT on a weekly basis and, when a Commissioner was in post, presented to the Board on a monthly basis and to the Audit and Risk Committee on a quarterly basis.

During the 2014-15 year the Commission developed and implemented its Risk Management Strategy. A review of the Corporate Risk Register was completed and this resulted in two of the original six risks combining into one risk. There were no new risks identified.

This enables the risk environment in which the Commission is operating to be assessed on an ongoing basis and that the organisation is best placed to respond to any changes in this environment.

Risks included within the Commission's Corporate Risk Register:

1. Failure to promote awareness of and safeguard the needs of victims and survivors.
2. Failure to keep under review adequacy and effectiveness of services, law and practice provided for victims and survivors.
3. Failure to engage effectively with the Forum and the victims and survivors sector and to reflect the views of victims and survivors.
4. Failure to ensure and maintain an effective financial and administrative environment.
5. Failure in performance management and delivery of strategic objectives through business planning and programme/project management.

Assets

The Commission does not believe there is any material difference between the market and net book value of its assets.

A handwritten signature in black ink that reads "John Beggs". The signature is written in a cursive style with a large, looping initial 'J'.

John Beggs
Accounting Officer
Date: **13 October 2015**

Director's Report

The term Director is interpreted as the Commissioner. The following information is disclosable under this report.

Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (Northern Ireland) (PCSPS) (NI). Detailed information of pensions can be found in the Remuneration Report and in the Notes to the Financial Statements.

Register of Interests

The Commissioner and the Secretary to the Commission are required to register all interests, direct or indirect, which members of the public might reasonably think could influence their judgement. An up to date Register of Interests is maintained and is available for inspection at the Commission's offices at 4th Floor, Equality House, 7-9 Shaftesbury Square, Belfast BT2 7DP or on the Commission's website at www.cvsni.org.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The Comptroller and Auditor General is Head of the Northern Ireland Audit Office and he and his staff are wholly independent of the Commission. He reports his findings to the Northern Ireland Assembly.

The audit of the financial statements for 2014-15 resulted in an audit fee of £13,200 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £14,547 was charged for the audit of the financial statements for 2013-14.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2014-15.

Statement of disclosure of information to the auditors

The Accounting Officer can confirm that:

- So far as the Accounting Officer is aware, there is no relevant audit information of which the Commission’s auditors are unaware. For this purpose “relevant audit information” comprises the information needed by the auditors in connection with preparing their report; and
- The Accounting Officer has taken all steps, including making enquiries of the Commissioner and the auditors and any other steps required by the Accounting Officer’s duty to exercise due care, skill and diligence, that he ought to have taken in his duty as an Accounting Officer in order to make himself aware of any relevant audit information and to establish that the Commission’s auditors are aware of that information.

Disabled Persons

The Commission for Victims and Survivors is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

Absence data

Listed in the table below are the sick absence results for the Commission for Victims & Survivors:

Commissioner

| | Working days lost 2014-15 | Average days lost per WTE member of staff | Absence rate 2014-15 |
|-----------------------------|---------------------------|---|----------------------|
| Including long term absence | 0 | 0 | 0% |
| Excluding long term absence | 0 | 0 | 0% |
| | | | |
| 2013-14 | 0 | 0 | 0% |

Commission Staff

| | Working days lost 2014-15 | Average days lost per WTE member of staff | Absence rate 2014-15 |
|-----------------------------|---------------------------|---|----------------------|
| Including long term absence | 6 | 0.5 | 0.2% |
| Excluding long term absence | 6 | 0.5 | 0.2% |
| | | | |
| 2013-14 | 21 | 2.1 | 0.8% |

Reporting of Personal Data Related Incidents

The Government made a commitment that public bodies will cover information risk management in their annual reporting. The control system has been established to ensure the appropriate handling of personal data and information used for operational and reporting purposes through the development of appropriate strategy and policy.

There were no instances of personal data loss during the period under review.

Payments to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received in accordance with the British Standard for Achieving Good Payment Performance in Commercial Transactions (BS7890). Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

In the period from 1 April 2014 to 31 March 2015 the Commission paid 100% of invoices within 30 days (2013-14: 100%) and 99% within 10 days (2013-14: 97%).

Off Payroll payments

The Commission made no off payroll payments during this period.

Charitable Donations

The Commission made no charitable or political donations during this period.

Important Events occurring after the year-end

The Interim Governance Arrangements agreed with OFMDFM came to an end on the 31 August 2015 and the new Commissioner, Mrs Judith Thompson took up post on 1 September 2015.

Other than the above there have been no significant events since the year-end which would affect this Report and Accounts.

A handwritten signature in black ink, appearing to read 'John Beggs', with a large, stylized initial 'J'.

John Beggs

Accounting Officer

Date: 13 October 2015

Remuneration Report

Remuneration Policy

The remuneration of the Commissioner is made in accordance with the restructured Senior Civil Service pay settlement approved by the Minister for Finance and Personnel broadly in line with the Senior Salaries Review Board report which he commissioned in 2010. The commitment to a Pay and Grading Review for SCS was the second phase of the equal pay settlement approved by the Executive.

The remuneration of the other members of the Senior Management Team is made in accordance with the pay awards as set out by the Northern Ireland Civil Service. Remuneration is assessed by the Secretary to the Commission, using the formal appraisal system adopted by the Commission for Victims and Survivors. Therefore there is no requirement to have a Remuneration Committee.

Service Contracts

The appointment of the Commissioner(s) for Victims and Survivors is made by the First Minister and deputy First Minister under Article 4 of the Victims and Survivors (Northern Ireland) Order 2006 as amended by Victims and Survivors Act (Northern Ireland) 2008 and in accordance with the code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in the Schedule to the Victims and Survivors (Northern Ireland) Order 2006 as amended.

From 24 September 2012 Ms Kathryn Stone OBE was appointed Commissioner for Victims and Survivors for a period of 4 years and subsequently left post on 3 July 2014.

Mr John Beggs was appointed as Secretary to the Commission on 5 August 2013 and was appointed as Accounting Officer effective from 14 October 2013. In July 2014, in order to ensure business continuity, the Commission agreed Interim Governance Arrangements with OFMDFM, outlining the functional responsibilities delegated to the Secretary to the Commission in the interim until a new Commissioner was appointed. The Secretary to the Commission was temporarily promoted to undertake these additional duties with effect from 4 July 2014.

Performance Awards and Bonuses

There were no performance related bonuses in 2014-15.

Salary Entitlement 2014-15 (Audited)

| | 2014-15 | | | | 2013-14 | | | |
|---|--|--|--|-----------------------------------|--|--|---|-----------------------------------|
| Name | Salary £'000 | Benefits in Kind (to nearest £100) | Pension benefits ¹ (to nearest £1000) | Total (to nearest £1000) | Salary £'000 per annum | Benefits in Kind (to nearest £100) | Pension benefits (to nearest £1000) | Total (to nearest £1000) |
| Commissioner Kathryn Stone Start date 24 September 2012 End date 3 July 2014 | 25-30 (65-70 full year equivalent) | - | 6 | 30-35 | 65-70 | - | 179 | 245-250 |
| Secretary to the Commission Mr John Beggs Start date 5 August 2013 | 60-65 | - | 241 | 300-305 | 30-35 (50-55 full year equivalent) | - | 14 | 45-50 |
| Band of Highest paid Director's Total Remuneration | £60,000-65,000 | | | | £65,000-70,000 | | | |
| Median Total Remuneration | £28,500 | | | | £28,500 | | | |
| Ratio | 2.1 : 1 | | | | 2.3 : 1 | | | |

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The Secretary to the Commission completed a transfer of pension benefits during this period. The transfer of pension benefits was completed in May 2014 and as a result the variance between 2013-14 and 2014-15 is £227,000.

¹ 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 or any increase or decreases due to a transfer of pension rights.

The banded remuneration of the highest-paid director in the Commission in the financial year 2014-15 was £60,000-65,000 (2013-14, £65,000-70,000). This was 2.1 times (2013-14, 2.3) the median remuneration of the workforce, which was £28,500 (2013-14, £28,500). The 2013-14 disclosure has been restated.

In 2014-15, 0 employees (2013-14, 0 employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £19,615 to £53,939 (2013-14, £19,207 - £53,407).

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

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 gratia payments.

The Commission for Victims and Survivors was under the direction and control of the Office of the First Minister and deputy First Minister during the financial year.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. The Commissioner and Secretary to the Commission did not receive any benefits in kind during the period ended 31 March 2015 (or during the period ended 31 March 2014).

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. No bonuses were paid in the period ended 31 March 2015 (or during the period ended 31 March 2014).

Pension Entitlements 2014-15 (Audited)

| Name | Accrued pension at pension age at 31/3/15 and related lump sum £'000 | Real increase in pension and related lump sum at pension age £'000 | CETV at 31/3/14 £'000 | CETV at 31/3/15 £'000 | Real increase in CETV £'000 | Employer contribution to partnership pension account |
|---|--|--|-----------------------|-----------------------|-----------------------------|--|
| Commissioner Kathryn Stone | 5 – 10 plus lump sum of 0 | 0 – 1 plus lump sum of 0 | 108 | 113 | 4 | - |
| Secretary to the Commission, Mr John Beggs | 10 – 15 Plus lump sum of 0 | 10 – 15 Plus lump sum of 0 | 7 | 111 | 99 | - |

Commissioner Kathryn Stone left the Commission on 3 July 2014.

Secretary to the Commission, John Beggs was appointed to the Commission on 5 August 2013.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year.

From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 are eligible for membership of the nuvos arrangement or they can opt for a partnership pension account. Nuvos 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 rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, will be introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements will move to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will 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.

Alpha is also 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 rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

For 2015, public service pensions will be increased by 1.2% for pensions which began before 6 April 2014. Pensions which began after 6 April 2014 will be increased proportionately.

Employee contribution rates for all members for the period covering 1 April 2015 – 31 March 2016 are as follows:

Scheme Year 1 April 2015 to 31 March 2016

| Pay band – assessed each pay period | | Contribution rates – Classic members | Contribution rates – classic plus, premium, nuvos and alpha |
|--|-------------|---|--|
| From | To | From 01 April 2015 to 31 March 2016 | From 01 April 2015 to 31 March 2016 |
| £0 | £15,000.99 | 3% | 4.6% |
| £15,001.00 | £21,000.99 | 4.6% | 4.6% |
| £21,001.00 | £47,000.99 | 5.45% | 5.45% |
| £47,001.00 | £150,000.99 | 7.35% | 7.35% |
| £150,001.00 and above | | 8.05% | 8.05% |

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.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. The normal pension age in alpha will be linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension arrangements can be found at the website www.dfpni.gov.uk/civilservicepensions-ni

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) (Amendment) Regulations 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.

Compensation for Loss of Office

There was no compensation for loss of office in 2014-15.

A handwritten signature in black ink that reads "John Beggs". The signature is written in a cursive style with a large, looping initial "J".

John Beggs

Accounting Officer

Date: **13 October 2015**

Statement of Accounting Officer's Responsibilities

Under the Victims and Survivors (Northern Ireland) Order 2006, the Office of the First Minister and deputy First Minister has directed the Commission for Victims and Survivors for Northern Ireland to prepare for each financial year a Statement of Accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission for Victims and Survivors for Northern Ireland and of its net expenditure, changes in taxpayers' equity and cashflows for the financial year.

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

- Observe the Accounts Direction issued by the Office of the First Minister and deputy First Minister including 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 accounts; and
- Prepare the accounts on a going concern basis.

The Accounting Officer of OFMDFM has designated the Secretary to the Commission for Victims and Survivors as Accounting Officer for the Commission. OFMDFM appointed the Secretary to the Commission, Mr John Beggs, as Accounting Officer effective from 14 October 2013.

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 Commission for Victims and Survivors' assets are set out in Managing Public Money Northern Ireland published by Department of Finance and Personnel.

Governance Statement

Introduction

This statement is given in respect of the Commission for Victims and Survivors for Northern Ireland for 2014-15. It outlines the Commission's governance framework for directing and controlling its functions and how assurance is provided to support me, in my role as Accounting Officer for the Commission.

The Commission's governance structures are developed in line with Managing Public Money Northern Ireland (MPMNI), and other requirements and guidance to comply with the Commission's Management Statement and Financial Memorandum.

As Accounting Officer I have responsibility for ensuring the fulfilment of statutory responsibilities, aims and objectives including promoting the efficient, economic and effective use of staff and other resources. As Accounting Officer I have to satisfy myself that the Commission has adequate governance systems and procedures in place to promote the effective, efficient conduct of its business and to safeguard financial propriety and regularity.

I was appointed as Secretary to the Commission on 5 August 2013, and as Accounting Officer effective from 14 October 2013. I have been in post throughout the 2014-15 year.

The Purpose of the Governance Framework

The Governance Framework comprises the systems and processes, culture and values by which the Commission is directed and controlled, and the activities through which it accounts to, and engages with the public and other stakeholders.

It enables the Commission to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate and value for money services and facilities.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commission's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically.

The Governance Framework was fully in place in the Commission until Commissioner Kathryn Stone resigned on 3 July 2014. Interim arrangements since then and up to the date of the approval of the Annual Report and Accounts are detailed under Internal Governance Divergences.

Governance Framework

In compliance with the *Governance Framework* the Commission has established key organisational structures which support the delivery of Corporate Governance;

- The Accounting Officer;
- The Audit and Risk Committee (ARC);
- The Internal Audit function; and
- The External Audit function.

These key organisational structures within the Commission's Corporate Governance Framework, along with an overview of their responsibilities and performance in year, are explained in detail in the relevant sections below.

In addition to this there are key elements and processes which contribute to the Commission's Governance Framework. These include:

- Identifying and communicating the Commission's aims, value and objectives;
- Measuring the performance of the Commission against its stated aims and objectives;
- Developing, communicating, and embedding a Code of Conduct and standards of behaviour for Commissioner and staff; and
- Ensuring compliance with relevant laws and regulations and internal policies and procedures.

These are also explained in detail in the relevant sections below.

Governance Responsibilities and Performance

Accounting Officer

As Accounting Officer, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the Commission's policies, aims and objectives. I also have responsibility for the propriety and regularity of the public finances voted to the Commission and for safeguarding the public funds and assets, in accordance with the responsibilities assigned to me in *Managing Public Money Northern Ireland*.

In my role as Accounting Officer, I function with the support of the Commission Board. This includes highlighting to the Board specific business implications or risks and, where appropriate, the measures that could be employed to manage these.

Commission Board

The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However as a single appointment the Commissioner solely fulfils the role of the Board.

The Board, under the leadership of the Commissioner, has overall responsibility for delivering on the strategic priorities of the Commission as agreed with OFMDFM and the Ministers. The Commissioner of the Board is responsible to the Ministers and, as outlined within the MSFM (3.4.6), will:

- Establish its overall strategic direction within the policy and resources framework determined by OFMDFM;
- Ensure that OFMDFM is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets, and determine the steps needed to deal with such changes;
- Ensure that any statutory or administrative requirements for the use of public funds are complied with; that it operates within the limits of the statutory authority and any delegated authority agreed with OFMDFM, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, he/she takes into account all relevant guidance issued by DFP and OFMDFM;
- Ensure that it receives and reviews regular financial information concerning the management of its staff and resources; is informed in a timely manner about any concerns about the activities of the Commission's office; and provides details of these concerns and positive assurance to OFMDFM that appropriate action has been taken on such concerns; and
- Ensure that high standards of corporate governance are observed at all times, including using the independent audit committee to help the Commission address the key financial and other risks facing the Commission.

The Board supports the delivery of effective Corporate Governance and operates within best practice guidelines set out in Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013.

The Board is responsible for establishing and overseeing the Commission's Corporate Governance arrangements. Notwithstanding this, all tiers of management have commensurate responsibilities for ensuring that good governance practices are followed at an organisational level.

The key aspects of the Board's role include:

- Setting the strategic direction for the Commission, including its vision, values and strategic objectives, and overseeing the implementation of the Commission's Corporate Plan and annual Work Programme, and measuring and evaluating its performance;
- Developing, promoting and overseeing the implementation of policies and programmes in line with the Commission's strategic direction;
- Leading and overseeing the process of change and encouraging innovation, to enhance the Commission's capability to deliver;

- Monitoring performance via the Commission's Corporate Plan, annual Work Programme, budgets and targets, and assessing and managing the strategic risk to delivery;
- Overseeing the strategic management of the Commission's staff, finance, information and physical resources, including setting training and health and safety priorities;
- Establishing and overseeing the implementation of the Commission's corporate governance arrangements, including risk management; and
- Overseeing and monitoring the Commission's progress against all of its equality of opportunity, good relations and human rights obligations.

The Board is supported by the Commission Secretariat, which is responsible for organising the agenda for monthly Board meetings and ensuring it is provided with timely information to support full discussion at each meeting.

In July 2014, in order to ensure business continuity, the Commission agreed Interim Governance Arrangements with OFMDFM, outlining the functional responsibilities delegated to the Secretary to the Commission in the interim until a new Commissioner was appointed. The Accounting Officer undertook these duties with the support of the Commission's Senior Management Team.

In 2014-15 there were 3 meetings of the Board, with full attendance at all meetings. Due to the absence of a Commissioner, Board meetings only took place in April, May and June 2014.

Whilst it was in operation, and in line with best practice, the operational procedures of the Commission Board were kept under continuous review. As a single appointment the Commissioner solely fulfils the role of the Board, therefore review of the effectiveness of the Board was undertaken as part of the accountability arrangements between the Commissioner and OFMDFM.

When a Commissioner was in post, the Board received monthly reports on the delivery of Work Programme objectives; financial management and budget monitoring; performance of individual areas of work; HR priorities; and resilience of security and information assurance, contingency planning and business continuity planning.

All reports and papers conformed to a standard layout to ensure the appropriate focus on key issues. Financial and performance data was extracted from the accounting and operational systems and was therefore subject to regular, planned internal quality assurance checks and independent audits.

Whilst it was in operation, the Board considered the information provided to be sufficient to allow it to discharge its strategic planning and corporate governance responsibilities.

Commission Audit and Risk Committee

The Board is supported and advised in its role by the Audit and Risk Committee. The membership of the Audit and Risk Committee (ARC) is independent of the Commission.

The purpose of the Audit and Risk Committee is to support the Accounting Officer in monitoring Commission risk, control and governance systems (including financial reporting) in the Commission. Additionally, the Committee will give advice to the Accounting Officer on the adequacy of coverage of audit arrangements (internal and external) to provide the required assurances.

The membership of the Audit and Risk Committee throughout 2014-15 comprised:

- Chairman (Mr Richard Buchanan);
- Member (Mr Patrick Farry); and
- Member (Ms Mary McIvor) (from 3 November 2014).

Audit and Risk Committee meetings are normally attended by the Accounting Officer, the Head of Internal Audit, a Northern Ireland Audit Office (NIAO) representative, a Departmental representative and members of the Secretariat. However, the Audit and Risk Committee may ask any other Commission officials to attend to assist it with its discussions on any particular matter.

The Committee met 5 times during 2014-15. All members of the ARC attended all meetings and meetings were deemed quorate.

In line with best practice set out in the Audit and Risk Assurance Committee Handbook (NI) March 2014, the chair of the ARC set an agreed core programme of work for each of its meetings, which included:

- The strategic processes for risk, control and governance and the Governance Statement;
- The accounting policies, the accounts, and the Annual Report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and the Accounting Officer's letter of representation to the Comptroller and Auditor General;
- The planned activity and results of both internal and external audit;
- Adequacy of management response to issues identified by audit activity, including external audit's Report to those Charged with Governance;
- Assurances relating to the corporate governance arrangements for the organisation;
- Proposals for tendering for Internal Audit services and any changes as to the arrangements for external audit;

- Anti-fraud policies, whistle-blowing processes, and arrangements for special investigations;
- Arrangements for financial and performance reporting within the Commission;
- The ARC will also periodically review its own effectiveness and report the results of that review to the Commission;
- Staffing matters referred to it under section 10 of the Code of Conduct; and
- Any other matter, when requested to do so by the Commission.

The Commission provided regular reports to the ARC on the annual Work Programme and risk management and assurance in the Commission.

On a quarterly basis the ARC produces minutes, and on an annual basis produces a report on the work of ARC throughout the year and on the main governance issues the Committee has considered. Each year the ARC conducts a self-assessment against the guidelines issued by the National Audit Office. The findings of the self-assessment are presented to the ARC for action as appropriate.

In 2014-15 the ARC recorded almost total compliance with good practice but noted that during the 2014-15 the membership of the committee had been reduced by one for three of its meetings. It has been noted that steps have been taken to address this situation and an appropriate individual with relevant skills was appointed in year.

Internal Control and Risk Management

All relevant internal control considerations, including any issues of risk, are taken into account with regard to the achievement of Commission policies, aims and objectives, and where necessary, are brought to the attention of the Board, ARC and OFMDFM.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives, it can therefore only provide reasonable, and not absolute, assurance of effectiveness.

The system of internal control is based on an ongoing process designed to:

- Identify and prioritise the risks to the achievement of Commission policies, aims and objectives;
- To evaluate the likelihood of those risks being realised and the impact should they be realised; and
- To manage them efficiently, effectively and economically.

The system of internal control has been in place in the Commission for the year ended 31 March 2015 and up to the date of approval of the Annual Report and Accounts, and is in accordance with DFP guidance. The interim governance arrangements in place at the Commission in the absence of a Commissioner ensure the system of internal control continues to function.

To assist in the Risk Management Process, the Commission has developed a Corporate Risk Register which was reviewed at weekly SMT meetings and updated, when a Commissioner was in post, at monthly Board meetings and at quarterly ARC meetings.

The Risk Register:

- Identifies the Commission's high level risks; and
- Analyses the risks related to the current Work Programme

It also identifies the Risk Owner for each of these risks and reinforces the inextricable link between risk management and the Work Programme planning process.

The Corporate Risk Register is endorsed by the Accounting Officer and Commission Board and is subject to regular revision, through scrutiny by the Audit and Risk Committee and lessons learned from the previous reporting year. The Commission identified no new risks in 2014-15.

An Internal Audit review of how the Commission manages corporate risk was undertaken in 2014-15 and the Commission received a Substantial Assurance rating following this review.

There are also a number of other processes which contribute to corporate governance in the Commission:

- The Corporate and Work Programme planning process, including the associated performance monitoring and reporting system throughout the Commission;
- The Performance Management System;
- HR policies designed to ensure the Commission complies with employment law and has the appropriate numbers of staff with suitable skills to meet its objectives;
- Budgets & Priorities setting and In-Year Monitoring process; and
- The Commissions Anti-Fraud Policy and Response Plan, incorporating arrangements for Whistle Blowing, details responsibilities regarding the prevention of fraud and the procedures to be followed in the event of a fraud being detected or suspected.

In terms of Information Risk, safeguarding the Commission's information, and its subsequent effective use, supports the Commission in the delivery of its objectives. Central to achieving this is the effective management of information risk.

As part of an ongoing process to identify and control risks to information, the Commission is continuing to review and enhance its Information Assurance arrangements and practices, and to provide a comprehensive framework to address risks. I am Senior Information Risk Owner and continue to lead in this important work.

There were no breaches in relation to Information Security in 2014-15.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal governance is informed by the work of the Internal Audit Service and Senior Management within the Commission, who have responsibility for the development and maintenance of the internal framework. I also consider the comments made by the NIAO in its management letter and other reports. On an ongoing basis I continue to review and to be advised by the Commission Board and the Audit and Risk Committee to address weaknesses and ensure continuous improvement of the system is in place.

Sources of Independent Assurance

The Commission obtains Independent Assurance from the following sources:

- Internal Audit; and
- Northern Ireland Audit Office.

Internal Audit

Internal Audit Service provides independent assurance by giving an independent opinion on the adequacy and effectiveness of the Commission's system of internal control to the Accounting Officer and Audit and Risk Committee.

Assessing the completeness and effectiveness of the Commission's corporate governance arrangements forms part of the Internal Audit work programme and in 2014-15 the Commission's internal audit services were provided by ASM.

The Accounting Officer and the Board are independently advised by the Head of Internal Audit who operates in accordance with Public Sector Internal Audit Standards. The primary role of Internal Audit is to provide the Accounting Officer and the Board with an independent and objective opinion on risk management, control and governance, by measuring and evaluating their effectiveness in achieving the Commission's agreed objectives.

Internal Audit has played a crucial role in the review of the effectiveness of risk management, controls and governance in the Commission by:

- Focusing audit activity on the key business risks;
- Being available to guide managers and staff through improvements in internal controls;
- Auditing the application of risk management and control as part of internal audit reviews of key systems and processes; and
- Providing advice to management on internal governance implications of proposed and emerging changes.

Internal Audit's output for this year included:

- Payroll and Expenses – Substantial Assurance;
- Communications – Satisfactory Assurance;
- Gifts & Hospitality – Satisfactory Assurance; and
- Risk Management – Substantial Assurance.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2014-15 covering governance, risk and controls.

Northern Ireland Audit Office

The Commission is also subject to independent scrutiny from the Northern Ireland Audit Office. The Audit Office is independent of Government and is tasked by the Assembly to hold publicly funded bodies to account for their use of public money. The Comptroller and Auditor General works closely with the Assembly's Public Accounts Committee which can require Accounting Officers and senior officials to account for their actions in relation to the management of public funds.

A representative from the Northern Ireland Audit Office attends Commission Audit and Risk Committee meetings at which corporate governance and risk management matters are considered.

Governance and Accountability

Governance is fundamental to the Commission. In fulfilling its objectives the following key governance arrangements are in place;

- Management Statement and Financial Memorandum (MSFM)/Memorandum of Understanding (MOU);
- Accountability Meetings;
- Performance Management;
- Stewardship Statements; and
- Budgets and Priorities setting and In-Year Monitoring process.

As an Arms Length Body the Commission is both publicly accountable, and is accountable to OFMDFM, in terms of performance and the use of resources. This is detailed within the Commission's Management Statement and Financial Memorandum (MSFM) which determines;

- The purpose and responsibilities of the Commission;
- The legal framework of the Commission; and
- The environment in which the Commission operates.

The MSFM also includes clear information about the following;

- Shared aims and mutual responsibilities, including a management framework and potential rewards and sanctions for meeting or missing performance targets within an agreed tolerance;
- Arrangements for reporting and consultation in order to ensure that the Departmental Board receives information enabling it to monitor;
- Mechanisms to provide the Department with assurance on information provided by the Commission on performance;
- Roles and obligations of both the Department and the Commission, along with expectations of support from the other party; and
- Process for making Board and senior management appointments in the Commission.

By complying with the parameters detailed within the MSFM the Commission ensures it continues to be business-like and operates according to recognised precepts of good governance in business namely:

- Leadership;
- Effectiveness;
- Accountability; and
- Sustainability.

Accountability and Liaison meetings are held on a quarterly basis, and in the absence of a Commissioner, were held more frequently between OFMDFM and the Commission's Accounting Officer. The meetings are structured to cover all relevant governance issues affecting the organisation and provide an accountability mechanism to support this Governance Statement.

Quarterly Stewardship Statements from the Commission are completed by the Accounting Officer and are reviewed by the OFMDFM sponsor team and Corporate Governance Branch.

The Commission provides reports on the Budget at weekly Senior Management Team meetings and, when a Commissioner is in post, Board meetings on a monthly basis and on a quarterly basis at ARC meetings, for monitoring and to provide early identification of any issues.

The Commission also provides monthly consumption reports and quarterly Arms Length Body Performance Reports to OFMDFM.

In 2014-15 the Commission was subject to substantial budget pressures and was required to make budget reduction of 4.3% totalling £44,000 in year. These cuts were absorbed by the Commission in year due to amendments to the Business Plan, and subsequently the budget, due to the absence of a Commissioner.

In 2015-16 the Commission has been subjected to substantial budget pressures and was required to make a further budget reduction of 12.8% totalling £129,000 on the previous year.

The Commission has also been informed by OFMDFM of potential budget cuts and is cautious that such impact upon the Commission's budget may well impact its ability to fulfil its statutory functions in future years.

In response to this growing budget uncertainty the Commission has developed an efficiency savings plan, deferred programme expenditure and is moving to more cost effective office accommodation in November 2015.

Collectively these actions provide the Commission with assurance that it is effectively discharging its functions and that public money is being properly used to deliver the objectives and targets set, while ensuring compliance with the requirements of regularity, propriety and value for money. With these arrangements in place I can therefore provide assurance that the Commission is compliant with the Corporate Governance Code.

Identifying and communicating the Commissions aims, values and objectives

The Commission is required to produce a three-year Corporate Plan and annual Work Programme within the timescales agreed with the Office of the First Minister and deputy First Minister.

The Corporate Plan outlines the values, aims and objectives the Commission intends to focus on in the next 3 years. This ensures the Commission has a sense of direction within the context of a changing external environment.

Measuring the performance of the Commission against its stated aims and objectives

The Commission uses the following framework for monitoring key performance indicators to measure the Commission's activity against its stated objectives;

- Key Strategic Priorities;
- Key Performance Indicators;
- Resource Allocation;
- Outputs, Results and Impacts; and
- Senior Responsible Officer.

In 2014-15 there were 33 targets in the Work Programme, with 29 (88%) targets achieved, and 4 (12%) partially achieved.

Developing, communicating, and embedding a Code of Conduct and standards of behaviour for Commissioner and staff

Board Members and officers are bound by the Northern Ireland Civil Service (NICS) Code of Conduct.

The Commission has an approved Anti-Fraud Policy which covers the prevention, detection and management of fraud and/or corruption and fair dealing in those matters. It aims to raise the awareness of fraud and its prevention, and to give guidance to the reporting and investigation of fraud.

The Commission has an approved Whistleblowing Policy which ensures all staff can confidentially raise concerns, which relate to improper or illegal behaviour at the Commission without putting their positions at risk.

The Commission has a Gifts and Hospitality Policy in place and collates a Gifts and Hospitality Register on a monthly basis. The policy outlines how staff and Board Members should avoid putting themselves in a position where their integrity is called into question because of a financial, or other obligation, either in actuality or appearance. Internal Audit undertook a review of the systems in place for managing Gifts and Hospitality at the Commission during 2014-15 and provided a Satisfactory Assurance.

The Commission operates a Conflict of Interest Policy and maintains a Register of Interest which is updated as required, or on an annual basis. There were no actual or potential Conflicts of Interest identified in year, however, a process is in place to manage any conflicts if required.

Ensuring compliance with relevant laws and regulations and internal policies and procedures

The Commission operates under a system of policies and financial procedures which all staff must adhere to. There are clearly defined guidelines for expenditure, procurement and human resources management. Employees are provided with guidance and information on the Commission financial procedures as part of the induction process.

The Commission applies value for money principles in all of its practices and during the tendering exercises for the procurement of goods and services. OFMDFM has a Service Level Agreement with Central Procurement Directorate regarding the use of their services in procurement and the Commission falls under its remit.

The Commission has an approved External Complaints Procedure for dealing with complaints from members of the public, and an approved Internal Complaints Procedure for dealing with internal complaints. If required, the Commission seeks legal advice.

In 2014-15 the Commission received and responded to one external complaint in accordance with the policy. The Commission has as a result of the complaint reviewed its client handling procedures.

There were no Ministerial Directions in year.

Internal Governance Divergences

The Commissioner tendered her resignation to Ministers on 3 April 2014 and left office on 3 July 2014. As Accounting Officer, I took legal advice on this situation and, in the absence of the appointment of an Interim Commissioner by OFMDFM, interim governance arrangements were developed that would allow the Commission to function and deliver its annual work programme during the period without a Commissioner and Board. The arrangements were approved by the Commission and agreed by OFMDFM.

The process of recruiting a new Commissioner was the responsibility of OFMDFM. Unfortunately the first recruitment process, which was advertised and closed on 12 September 2014, resulted in a request from Ministers for a wider pool of candidates. A second recruitment process was re-advertised and closed on 3 April 2015. The First and deputy First Minister were able to make a formal announcement on the appointment of a new Commissioner on 23 July 2015.

I have also considered this issue and delay in appointing a new Commissioner within the Commission's Risk Register and highlighted the risks to the Audit and Risk Committee and OFMDFM on a quarterly basis. The Interim Governance Arrangements were also subject to an Internal Audit review in 2015-16 which received a Satisfactory Assurance rating.

Interim Governance Arrangements have been effective since 4 July 2014 and ended on 31 August 2015 with the new Commissioner, Mrs Judith Thompson taking up office on 1 September 2015.

Freedom of Information

The Freedom of Information Act (the Act) came into effect on 1 January 2005 creating a general right of access to information held by all public authorities including the Commission. The Act gives any individual the right to request information from the Commission.

The Commission adopted a Publication Scheme, following consultation. The Scheme details are available on the Commissions website at www.cvsni.org. The Commission also has processes and practices in place to ensure that it is able to fully meet responsibilities under the Act and deal effectively with requests for information.

During the period 2014-15 the Commission:

- Processed 1 request for information under the Freedom of Information Act 2000; and
- Proactively published new information including Board and Audit and Risk Committee meeting minutes.

Further information on this area of work can be obtained from the Commission.

Conclusion

The Commission has a rigorous system of accountability on which I rely, as Accounting Officer, to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI.

Having continued to review the governance framework within the Commission, and in conjunction with assurances given to me by the Commissioner (when in post), the Audit and Risk Committee, Internal Audit and Senior Management of the Commission, I am content that the Commission has operated a sound system of internal governance during the period 2014-15.

I will, of course, continue to review the Commission's Governance Framework against new and emerging guidance to identify any areas for improvement and ensure that they are implemented in a timely manner.

A handwritten signature in black ink, appearing to read 'John Beggs', with a large loop at the end of the last name.

John Beggs

Accounting Officer

Date: **13 October 2015**

The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2015 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. These comprise the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Secretary and the Commission is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

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.

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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and the Office of the First Minister and deputy First Minister's directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Office of the First Minister and deputy First Minister's directions made under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008; and
- the information given in Strategic Report and Director's 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

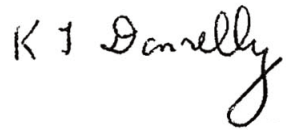
I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; 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 Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Date: **14 October 2015**

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2015

| | Note | 2014-15 £ | 2013-14 £ |
|--|------|----------------|------------------|
| Expenditure | | | |
| Operating costs | 3 | 285,672 | 364,976 |
| Programme costs | 4 | 185,667 | 185,388 |
| Staff costs | 2 | 461,128 | 480,280 |
| Depreciation and amortisation | 3 | 2,472 | 2,693 |
| Income | | | |
| Other income | 5 | - | (656) |
| Net Expenditure / Total Comprehensive Net Expenditure | | 934,939 | 1,032,681 |

All amounts above relate to continuing activities.

The notes on pages 56 to 67 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2015

| | Note | 2014-15 | | 2013-14 | |
|--|------|----------|-----------------|-----------|------------------|
| | | £ | £ | £ | £ |
| Non-current assets | | | | | |
| Property, plant and equipment | 6 | 14,645 | | 7,669 | |
| Intangible assets | 7 | 44 | | 576 | |
| Total non-current assets | | | 14,689 | | 8,245 |
| Current assets | | | | | |
| Trade and other receivables | 10 | 9,737 | | 6,734 | |
| Cash and cash equivalents | 11 | 44,845 | | 202,808 | |
| Total current assets | | | 54,582 | | 209,542 |
| Total assets | | | 69,271 | | 217,787 |
| Current liabilities | | | | | |
| Trade and other payables | 12 | (86,846) | | (120,767) | |
| Total current liabilities | | | (86,846) | | (120,767) |
| Non-current assets less net current liabilities | | | (17,575) | | 97,020 |
| Assets less liabilities | | | (17,575) | | 97,020 |
| Taxpayers' equity | | | | | |
| SoCNE Reserve | | | (17,575) | | 97,020 |
| | | | (17,575) | | 97,020 |

The financial statements have been reviewed by the Commission's Audit and Risk Committee on the 7th October 2015 and formally approved by the Commission's Board on the 13th October 2015.



John Beggs
Accounting Officer

Date: **13 October 2015**

The notes on pages 56 to 67 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2015

| | Note | 2014-15 | 2013-14 |
|--|------|------------------|--------------------|
| | | £ | £ |
| Cash flows from operating activities | | | |
| Net expenditure | | (934,939) | (1,032,681) |
| (Increase)/Decrease in trade and other receivables | 10 | (3,003) | (2,933) |
| Increase/(Decrease) in trade and other payables | 12 | (33,921) | 8,798 |
| Depreciation and amortisation | 3 | 2,472 | 2,693 |
| Impairment loss | 3 | - | - |
| Net cash outflow from operating activities | | (969,391) | (1,024,123) |
| Cash flows from investment activities | | | |
| Purchase of property, plant and equipment | 6 | (8,916) | (1,480) |
| Purchase of intangible non-current assets | 7 | - | - |
| Net cash outflow from investment activities | | (8,916) | (1,480) |
| Cash flows from financing activities | | | |
| Grants from parent department | | 820,344 | 1,067,000 |
| Net financing | | 820,344 | 1,067,000 |
| Net increase/ (decrease) in cash and cash equivalents in the period | | (157,963) | 41,397 |
| Cash and cash equivalents at the beginning of the period | | 202,808 | 161,411 |
| Cash and cash equivalents at the end of the period | | 44,845 | 202,808 |

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2015

| | SoCNE Reserve £ | Total Reserves £ |
|---|------------------------|-------------------------|
| Balance at 1 April 2013 | 62,701 | 62,701 |
| Changes in Taxpayers' Equity 2013-14 | | |
| Comprehensive Expenditure for the year | (1,032,681) | (1,032,681) |
| Grants from parent department | 1,067,000 | 1,067,000 |
| Balance at 31 March 2014 | 97,020 | 97,020 |
| | | |
| Changes in Taxpayers' Equity 2014-15 | | |
| Comprehensive Expenditure for the year | (934,939) | (934,939) |
| Grants from parent department | 820,344 | 820,344 |
| Balance at 31 March 2015 | (17,575) | (17,575) |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE1 - STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2014-15 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel, and the Accounts Direction issued by the Office of the First Minister and deputy First Minister. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for Victims and Survivors for Northern Ireland (the Commission) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission for the year ended 31 March 2015 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Accounting Convention

These accounts have been prepared under the historical cost convention. Revaluation of non-current assets has not been applied as this is not considered to be material.

1.3 Funding

The activities of the Commission are fully funded by the Office of the First Minister and deputy First Minister (OFMDFM). Grant-in-aid received used to finance activities and expenditure which support the statutory and other objectives of the Commission is treated as financing, and credited to the SoCNE Reserve as it is regarded as contributions from a controlling party giving rise to a financial interest in the residual interest in the reporting entity.

1.4 Property, Plant and Equipment

Property, Plant and Equipment are fully funded by OFMDFM. Property, Plant and Equipment are capitalised if they are capable of being used for a period which exceeds one year and they:

- individually have a cost of at least £1,000; or
- they satisfy the criteria of a grouped asset i.e. collectively have a cost of at least £1,000, are functionally interdependent, broadly simultaneous purchase dates, and anticipated to have simultaneous disposal dates.

Property, Plant and Equipment are stated at historical cost and are not revalued under IAS 16. Revaluation of non-current assets has not been applied as this is not considered to be material.

Property, Plant and Equipment are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives as:

- | | |
|--------------------------|----------|
| • Furniture and fittings | 10 years |
| • Leasehold improvements | 10 years |
| • Office equipment | 3 years |
| • IT equipment | 3 years |

Depreciation is not charged in the year of asset purchase but charged in full in the year of disposal.

1.5 Intangible Assets

Intangible non-current assets are capitalised when they are capable of being used in the Commission's activities for more than one year, and they have a cost of at least £1,000 (either individually or as a grouped asset).

Intangible non-current assets held for operational use are valued at historical cost and are amortised over the estimated life of the asset on a straight line basis. Software licence is the only class of intangible asset currently held by the Commission. They are amortised over the shorter of: the term of the licence or the useful economic life of the asset. Intangible non-current assets are valued at historical cost and are not revalued as they have a short useful life and are of relatively low value.

1.6 Impairment Costs

The Commission reviews Property, Plant and Equipment (PPE) and Intangible Assets for indications of impairment to ensure they are carried at no more than their recoverable amount. The recoverable amount of all assets is determined by sale proceeds less costs to sell.

1.7 Value Added Tax

In line with paragraph 4.6.5 of Notice 700 The VAT Guide (HMRC) the Commission is funded from grant-in-aid and therefore this income is not the consideration of any supply and is outside the scope of VAT. Therefore, the figures in the accounts are shown inclusive of VAT.

1.8 Pension Costs

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2015.

For 2014-15, employers' contributions of £87,798 were payable to the NICS pension arrangements (2013-14 £79,988) at one of four rates in the range 18% to 25% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2015-16, the new rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2014-15 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

1.9 Operating Leases

Rentals under operating leases are charged to the Statement of Comprehensive Net Expenditure in the year in which they arise.

1.10 Administration and Programme Expenditure

The Statement of Net Comprehensive Expenditure is analysed between administration, other expenditure, programme expenditure and other income. Administration costs reflect the costs of running the Commission. Programme costs reflect non-administration costs, including payments of disbursements by the Commission, as well as certain staff costs where they relate directly to service delivery. The classification of expenditure as administration or as programme follows the definition of administration costs set by the Department of Finance and Personnel. Other income is credited to the Statement of Net Expenditure when receivable.

1.11 Capital Grants

Grants towards capital expenditure are credited to reserves.

1.12 Financial Instruments

The Commission applies Financial Instruments Standards IFRS 7 Financial Instruments: Disclosures, IAS 32 Financial Instruments: Presentation and IAS 39 Financial Instruments: Recognition and measurement.

In addition, certain new standards, interpretations and amendments to existing standards have been drafted but not yet issued and will come into effect in accounting periods beginning on or after 1 April 2016. It is not practicable to provide a reasonable estimate of the effect of these standards until a detailed review has been completed.

Financial Assets

Financial assets are recognised on the Statement of Financial Position when the Commission becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are de-recognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at cost which is considered to equal fair value.

Financial Liabilities

Financial liabilities are recognised on the Statement of Financial Position when the Commission becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at cost which is considered to equal fair value.

Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with OFMDFM, and the manner in which they are funded, financial instruments play a more limited role within the Commission in creating risk than would apply to a non public sector body of a similar size, therefore the Commission is not exposed to the degree of financial risk faced by business entities. The Commission has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Commission in undertaking activities. Therefore the Commission is exposed to little credit, liquidity or market risk.

Currency Risk

The Commission is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and denominated in Sterling.

The Commission has no overseas operations. The Commission therefore has low exposure to currency rate fluctuations.

Interest Rate Risk

The Commission has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

Credit Risk

As the Commission receives the majority of its funding through its sponsor Department, OFMDFM, which is voted through the Assembly, it is therefore not exposed to significant credit risks.

Liquidity Risk

As the Commission receives the majority of its funding through its sponsor Department, OFMDFM, which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

1.13 Accounting standards, interpretations and amendments to published standards adopted to the year ended 31 March 2015

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2014-15 and which are relevant to its operations. The amendments to standards which became effective during 2014-15 are as follows: IFRS 10 - Consolidated Financial Statements, IFRS 11 - Joint Arrangements, IFRS 12 - Disclosure of Interests in Other Entities, IAS 27 - Separate Financial Statements, and IAS 28 - Investments in Associates and Joint Ventures.

The Commission anticipates that the adoption of these standards will have no impact on the Commission's financial position or results of operations as they are not relevant to the Commission.

1.14 Accounting standards, interpretations and amendments to published standards not yet effective

Certain new standards, interpretations and amendments to existing standards have been published that are mandatory for the Commission's accounting periods beginning on or after 1 April 2015, but which the Commission has not adopted early. The Commission does not anticipate that the adoption of these standards will impact on the Commission's accounts in the period of initial application.

In addition, certain new standards, interpretations and amendments to existing standards have been drafted but not yet issued and will come into effect in accounting periods beginning on or after 1 April 2016. It is not practicable to provide a reasonable estimate of the effect of these standards until a detailed review has been completed.

1.15 Segmental reporting

The Commission's principle aim and sole activity is the promotion of the interests of Victims and Survivors, and as such is considered to have only one operating segment. All income, expenditure, assets and liabilities relate to the Commission's sole activity and are disclosed within these financial statements in the manner reported to the chief operating decision maker, which is considered to be the Commission's Board.

NOTE 2 - STAFF NUMBERS AND RELATED COSTS

| | 2014-15 £ | 2013-14 £ |
|---|----------------|----------------|
| Commissioners' fees treated as programme cost | 33,608 | 85,957 |
| Staff salaries treated as programme cost | 166,679 | 148,984 |
| Staff salaries treated as administrative cost | 260,841 | 245,339 |
| | 461,128 | 480,280 |

| 2.1 Commissioners' Fees | 2014-15 £ | 2013-14 £ |
|-------------------------|---------------|---------------|
| Commissioners' fees | 17,542 | 39,530 |
| Social security costs | 10,317 | 24,924 |
| Other pension costs | 5,749 | 21,503 |
| | 33,608 | 85,957 |

| 2.2 Total staff costs | Total 2014-15 £ | Permanent Staff £ | Other £ | Total 2013-14 £ |
|-----------------------|-----------------------|-------------------------|---------------|-----------------------|
| Wages & salaries | 284,709 | 238,864 | 45,845 | 303,923 |
| Social security costs | 88,621 | 88,621 | - | 96,369 |
| Other pension costs | 87,798 | 87,798 | - | 79,988 |
| Total | 461,128 | 415,283 | 45,845 | 480,280 |

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2015.

For 2014-15, employers' contributions of £87,798 were payable to the NICS pension arrangements (2013-14 £79,988) at one of four rates in the range 18% to 25% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2015-16, the new rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2014-15 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

No exit packages were awarded to employees during the year (2013-14: £nil).

No compensation packages or ex-gratia payments were made to employees during the year (2013-14: £nil)

| 2.3 Split of staff costs | Operating costs £ | Programme costs £ | Total £ | Total 2013-14 £ |
|--------------------------|-------------------------|-------------------------|----------------|-----------------------|
| Wages & salaries | 260,841 | 166,679 | 427,520 | 394,323 |
| Commissioners Fees | - | 33,608 | 33,608 | 85,957 |
| Total | 260,841 | 200,287 | 461,128 | 480,280 |

2.4 Average number of persons employed

The average number of whole time equivalent persons employed during the period was as follows

| | Total 2014-15 | Permanent Staff | Other | Total 2013-14 |
|------------------------|------------------|--------------------|----------|------------------|
| Commissioners | 0 | 0 | 0 | 1 |
| General Administration | 8 | 7 | 1 | 6 |
| Management | 3 | 3 | 0 | 3 |
| Total | 11 | 10 | 1 | 10 |

NOTE 3 - OPERATING COSTS

| Other Expenditure | 2014-15 £ | 2013-14 £ |
|--------------------------------|----------------|----------------|
| Travel & subsistence | 2,078 | 2,654 |
| Staff recruitment | 14,917 | - |
| Staff training | 8,150 | 17,630 |
| Postage | 224 | 1,042 |
| Telephone | 11,064 | 15,248 |
| Hospitality | 607 | 1,095 |
| Audit | 14,547 | 15,758 |
| Internal audit | 6,984 | 7,680 |
| Accountancy fees | 3,553 | 5,697 |
| Insurance | 34 | 1,671 |
| Conferences | - | 6,104 |
| Miscellaneous | 726 | 689 |
| Office consumables | 8,045 | 6,104 |
| Annual contracts | 6,985 | 7,603 |
| IT licences/services | 15,206 | 11,967 |
| Legal costs | 3,510 | 11,933 |
| HR Services | 1,839 | |
| Equality Services | 1,800 | |
| Corporate services | 24,993 | 14,735 |
| | 125,262 | 127,610 |
| Premises Costs | | |
| Rents - buildings | 62,396 | 58,996 |
| Rents - car parks | - | 798 |
| Rates | 35,097 | 37,273 |
| Service charge | 41,718 | 39,863 |
| Electricity | 12,881 | 13,260 |
| R&M buildings | 1,481 | 7,714 |
| Cleaning | 6,607 | 6,439 |
| Dilapidation costs | 230 | 42,228 |
| Refurbishment costs | - | 30,795 |
| | 160,410 | 237,366 |
| Total Other Expenditure | 285,672 | 364,976 |
| Non Cash Items | | |
| Depreciation and Amortisation | 2,472 | 2,693 |
| Impairment loss | - | - |
| Total Non Cash Items | 2,472 | 2,693 |
| Total Other Expenditure | 288,144 | 367,669 |

Other expenditure is inclusive of £62,396 (2013-14: £58,996) paid in respect of operating leases for rents. Annual Contracts includes payments in respect of payroll services and photocopier rentals.

Audit costs of £14,547 (2013-14: £15,758) consist of the audit fee for 2014-15 of £13,200 and an accrual movement.

NOTE 4 - PROGRAMME COSTS

| | 2014-15 | | 2013-14 | |
|---|---------|----------------|---------|----------------|
| | £ | £ | £ | £ |
| Engagement with the Sector | 18,372 | | 4,620 | |
| Assessment of the Victims & Survivors Service | - | | 28,840 | |
| Review of Services | - | | 4,981 | |
| Victims and Survivors Forum | 52,778 | | 55,120 | |
| Dealing with the Past Conference | 30 | | 21,659 | |
| Research into Pension for Severely Injured | - | | 24,991 | |
| Communication Services | 18,595 | | 15,319 | |
| Empower & Support for Better Future | - | | 22,054 | |
| Consultations | - | | 6,548 | |
| Travel | - | | 1,256 | |
| Printing and Publishing | 6,344 | | | |
| Research on service provision | 24,467 | | | |
| Research on group funding | 24,583 | | | |
| Research into building for the future | 21,610 | | | |
| Follow up assessment of VSS | 15,363 | | | |
| Monitoring the strategy | 3,250 | | | |
| International engagement | 188 | | | |
| Monthly seminars | 87 | | | |
| | | 185,667 | | 185,388 |
| | | 185,667 | | 185,388 |

NOTE 5 - INCOME

| Other Income | 2014-15 | 2013-14 |
|-----------------|----------|------------|
| | £ | £ |
| Insurance claim | - | 656 |
| Total | - | 656 |

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

| 2014-15 | Furniture & Fittings | Leasehold Improvements | Office Equipment | IT Equipment | Total |
|--|----------------------|------------------------|------------------|---------------|---------------|
| Cost | £ | £ | £ | £ | £ |
| At 1 April 2014 | 13,325 | - | 20,243 | 64,114 | 97,682 |
| Additions | - | - | 942 | 7,974 | 8,916 |
| Disposals | - | - | (4,411) | (16,188) | (20,599) |
| At 31 March 2015 | 13,325 | - | 16,774 | 55,900 | 85,999 |
| Depreciation | | | | | |
| At 1 April 2014 | 6,759 | - | 19,140 | 64,114 | 90,013 |
| Charged in year | 1,332 | - | 608 | - | 1,940 |
| Depreciation on disposals | - | - | (4,411) | (16,188) | (20,599) |
| At 31 March 2015 | 8,091 | - | 15,337 | 47,926 | 71,354 |
| Net Book Value at 31 March 2015 | 5,234 | - | 1,437 | 7,974 | 14,645 |
| Net Book Value at 31 March 2014 | 6,566 | - | 1,103 | - | 7,669 |
| Asset Financing | | | | | |
| Owned | 5,234 | - | 1,437 | 7,974 | 14,645 |
| Net Book Value at 31 March 2015 | 5,234 | - | 1,437 | 7,974 | 14,645 |

| 2013-14 | Furniture & Fittings | Leasehold Improvements | Office Equipment | IT Equipment | Total |
|--|----------------------|------------------------|------------------|---------------|---------------|
| Cost | £ | £ | £ | £ | £ |
| At 1 April 2013 | 13,325 | - | 18,763 | 64,114 | 96,202 |
| Additions | - | - | 1,480 | - | 1,480 |
| Impairment | - | - | - | - | - |
| At 31 March 2014 | 13,325 | - | 20,243 | 64,114 | 97,682 |
| Depreciation | | | | | |
| At 1 April 2013 | 5,105 | - | 18,633 | 64,114 | 87,852 |
| Charged in year | 1,654 | - | 507 | - | 2,161 |
| Impairment | - | - | - | - | - |
| At 31 March 2014 | 6,759 | - | 19,140 | 64,114 | 90,013 |
| Net Book Value at 31 March 2014 | 6,566 | - | 1,103 | - | 7,669 |
| Net Book Value at 31 March 2013 | 8,220 | - | 130 | - | 8,350 |
| Asset Financing | | | | | |
| Owned | 6,566 | - | 1,103 | - | 7,669 |
| Net Book Value at 31 March 2014 | 6,566 | - | 1,103 | - | 7,669 |

NOTE 7 - INTANGIBLE NON-CURRENT ASSETS

| 2014-15 | |
|--|------------------------|
| Cost | Software Licences £ |
| At 1 April 2014 | 1,595 |
| Disposals | - |
| At 31 March 2015 | 1,595 |
| Amortisation | |
| At 1 April 2014 | 1,019 |
| Charged in year | 532 |
| Disposals | - |
| At 31 March 2015 | 1,551 |
| Net Book Value at 31 March 2015 | 44 |
| Net Book Value at 31 March 2014 | 576 |

| 2013-14 | |
|--|------------------------|
| Cost | Software Licences £ |
| At 1 April 2013 | 7,199 |
| Disposals | (5,604) |
| At 31 March 2014 | 1,595 |
| Amortisation | |
| At 1 April 2013 | 6,091 |
| Charged in year | 532 |
| Disposals | (5,604) |
| At 31 March 2014 | 1,019 |
| Net Book Value at 31 March 2014 | 576 |
| Net Book Value at 31 March 2013 | 1,108 |

NOTE 8 - FINANCIAL INSTRUMENTS

As the cash requirements of a non-departmental government body are met through Grant-in-Aid provided by OFMDFM, 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 Commission's expected purchase and usage requirements. The Commission is therefore exposed to little credit, liquidity or market risk.

NOTE 9 - IMPAIRMENTS

No impairment losses during 2014-15 (2013-14: £nil)

NOTE 10 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

| | 2014-15 £ | 2013-14 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 9,737 | 6,734 |
| Balance at 31 March | 9,737 | 6,734 |
| | | |
| | 2014-15 £ | 2013-14 £ |
| 10.1 Intra-Government balances | | |
| Balances with other central government bodies | 7,209 | - |
| Balances with bodies external to government | 2,528 | 6,734 |
| Total at 31 March | 9,737 | 6,734 |

NOTE 11 - CASH AND CASH EQUIVALENTS

| | 2014-15 £ | 2013-14 £ |
|---|---------------|----------------|
| Balance at 1 April | 202,808 | 161,411 |
| Net change in cash and cash equivalent balances | (157,963) | 41,397 |
| Balance at 31 March | 44,845 | 202,808 |

All balances are held with Commercial banks or as cash in hand.

NOTE 12 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES

| | 2014-15 £ | 2013-14 £ |
|---|---------------|----------------|
| Amounts falling due within one year: | | |
| Taxation and social security | 6,188 | 8,839 |
| Accruals and deferred income | 80,658 | 111,928 |
| Balance at 31 March | 86,846 | 120,767 |
| | | |
| | 2014-15 £ | 2013-14 £ |
| 12.1 Intra-Government balances | | |
| Balances with other central government bodies | 23,764 | 13,814 |
| Balances with local authorities | - | - |
| Balances with bodies external to government | 63,082 | 106,953 |
| Total at 31 March | 86,846 | 120,767 |

NOTE 13 - PROVISIONS FOR LIABILITIES AND CHARGES

The Commission requires no provision for liabilities and charges (2013-14: £nil)

NOTE 14 - COMMITMENTS UNDER LEASES

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the lease expires. Obligations under operating leases comprise:

| | 2014-15 £ | 2013-14 £ |
|---|---------------|---------------|
| Buildings | | |
| Not later than one year | 10,390 | 62,338 |
| Later than one year and not later than five years | - | 10,390 |
| Later than five years | - | - |
| | 10,390 | 72,728 |
| Other | | |
| Not later than one year | 38 | 461 |
| Later than one year and not later than five years | - | 38 |
| Later than five years | - | - |
| | 38 | 499 |

14.1 - The Commission has no assets held under finance leases.

NOTE 15 - CONTINGENT LIABILITIES

The Commission has no contingent liabilities (2013-14: £nil)

NOTE 16 - CAPITAL COMMITMENTS

The Commission has no capital commitments (2013-14: £nil)

NOTE 17 - THIRD PARTY ASSETS

The Commission does not hold any assets on behalf of third parties.

NOTE 18 - OTHER FINANCIAL COMMITMENTS

The Commission has no other financial commitments (2013-14: £nil)

NOTE 19 - LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments made during the year ended 31 March 2015 (2013-14: £nil).

NOTE 20 - RELATED PARTY TRANSACTIONS

The Commission is a Non-Departmental Public Body sponsored by OFMDFM. OFMDFM is regarded as a related party. During the year the Commission had various material transactions with OFMDFM and various other bodies for which OFMDFM is regarded as the parent body, as disclosed below.

During the year no Commissioner, member of the Senior Management Team or other related party has undertaken any material transactions with the Commission.

| | 2014-15 £ | 2013-14 £ |
|--|--------------|--------------|
| OFMDFM Grant-in-Aid | (820,344) | (1,067,000) |
| Equality Commission IT Services | 15,073 | 11,000 |
| Department of Finance & Personnel | 16,686 | 12,939 |
| Information Commissioner's Office | 35 | 35 |
| Northern Ireland Judicial Appointments Committee | 156,994 | 137,993 |

NOTE 21 - EVENTS AFTER THE REPORTING PERIOD

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 13 October 2015.

Commission for Victims and Survivors

4th Floor,
Equality House,
7-9 Shaftesbury Square,
Belfast BT2 7DP

Tel: 028 9031 1000
Text Phone: 028 9060 7400
Fax: 028 9060 7424
Email: commission@cvsni.org
Website: www.cvsni.org

