

THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

Annual Report and Accounts 2021-22

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 Executive Office on 9 January 2023



THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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Commissioner's Foreword

I was appointed Commissioner for Victims & Survivors on 3 February 2022 in one of the final acts before the First Minister, Paul Givan resigned. His resignation automatically meant deputy First Minister Michelle O'Neill, of Sinn Féin, lost her position, effectively restricting many of the roles and responsibilities of the Executive and Assembly. It is good to note that the First and deputy First Minister did consider the appointment of a Victims and Survivors Commissioner a priority in their final day of office. I was able to take up my appointment on 9 May 2022 by which stage there had been no progress on an Assembly returning.

In taking up my role I am aware of the history of The Victims and Survivors Commission and the good work it has tried to do in difficult and challenging circumstances. I was also mindful that there had not been a Commissioner in office for almost 2 years. In that time, like every other organisation, the Commission had had to adapt to new ways of working and engagement as a result of the Covid pandemic.

Over the first few weeks of my role, I met with victims and survivors across Northern Ireland together with many of the groups that are supporting them. I have been struck by the compassion and professionalism of this support network and it has highlighted the need to ensure that our victims and survivors have access to the very best services that we can provide. This was highlighted by my introduction into one of the most significant pieces of research undertaken by the Commission, in partnership with Queen's University – *Conflict, trauma and mental health – How psychological services in Northern Ireland address the needs of victims and survivors*. This research is helping shape the development of the Regional Trauma Network. This will be a partnership with the voluntary and community sector that will remove many barriers for victims and survivors to access services and when fully implemented will create a world beating trauma service.

In the short time I have been in office I have been taken by the commitment and passion of the Commission's Forum. This small group of volunteers, with lived experience of the Troubles and the conflict continue to give wise counsel as I shape up my strategy for the next period. I would like to put on record my thanks to this incredible group of people who are committed to improving the lives of all victims and survivors.

The three broad areas of strategic development that I have set out are Advocacy, History, and Young People.

Advocacy

We need to ensure that the voices of victims and survivors are heard. I will seek to strengthen the Commission's Forum and we will improve our stakeholder engagement to ensure that all survivors have a voice. Many thousands of victims and survivors, in Northern Ireland, Great Britain and the Republic of Ireland do not engage with any of the formal support groups and one of the key elements of my work is to reach out to them.

History

Much good work has been done to tell the story of the Troubles and the conflict. As Commissioner I want to improve the accessibility of this and ensure that we all can learn

about our past to ensure we do not return to it. Recognising that history can be an emotive subject – particularly when it is so recent it is within living memory – it is vital that people have access to professionally curated, factual accounts of events from all sides of the conflict. Information needs to be presented in different ways to engage different audiences. From academic studies to arts-based exhibitions and performances the Commission will seek to ensure that the people of all ages and all backgrounds can discover the truthful history of our past.

Young People

As Commissioner I am passionate that we understand the impact the Troubles and the conflict have had, and continues to have, on our young people. We have second and third generations of families devoting their lives trying to achieve justice for their loved ones. We have young people being sucked into paramilitary gangs rooted in the Troubles but now focused on illegal money-making activities. We have communities across Northern Ireland that still carry the scars and legacy of the Troubles. Understanding this and the impact it has on our young people is critical in our shared drive to create a peaceful, prosperous Northern Ireland. Great work is being done with our young people and we need to understand this and challenge on what more could be done. By supporting our young people today, we build for a better future tomorrow.

I am developing a work plan behind these three broad areas, advocacy, history and young people. However, this cannot be done in isolation. The Northern Ireland Troubles (Legacy & Reconciliation) Bill is making its way through parliament and if or when this becomes law things will change for victims and survivors. While we support many areas of the Bill around oral history and memorialisation, we continue to object the attempt to provide an amnesty for perpetrators in exchange for information. No other part of the UK, or indeed Europe, would accept giving a murderer total immunity from prosecution. The Commission will continue to highlight this inequality as the Troubles Bill passes through parliament.

Despite these challenges, I am forever heartened by the will of the people in Northern Ireland to continue the work of building hope, prosperity and lasting peace. For my part, I look forward to my tenure as Commissioner as I seek to improve the lives of all victims and survivors of the conflict in Northern Ireland.

Ian Jeffers

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

Commissioner for Victims & Survivors
13 December 2022

1. Performance Report

1.1 Overview

The purpose of this section of the Report is to provide sufficient information to allow understanding of the role of the Commission for Victims and Survivors, the key risks to the achievement of its objectives and how it has performed during the year.

Chief Executive's Introduction

My Accounting Officer responsibilities require day to day compliance with the requirements set by The Executive Office (TEO) Department in respect of organisational governance and the provisions set in the Management Statement and Financial Memorandum (MSFM).

As required under governance arrangements, this report assesses organisational performance against the measures and targets set in the Board's Corporate and Business Plan. During the reporting period, performance has been reviewed by my Senior Management with reports provided to the Board and the TEO as appropriate.

Within the executive processes of the Board, there is an embedded corporate approach to risk management. In addition, internal auditors examined control and governance arrangements and I report on this in detail in the Governance Statement.

Statement of the Purpose and Activities of the Organisation

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 Executive Office.

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.

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 (FReM) and the Accounts Direction as issued by The Executive Office.

Principal Activities

The Commission's work is based upon:

- The NI Executive's Draft Programme for Government;
- The Executive Office'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 Outcome Delivery Plan.

The Vision of the Commission is that those affected by the past are empowered to shape a future where their voices are heard and needs can be met.

The mission of the Commission is to continue the unfinished journey of our peace, that we create space to address the past, help to heal the wounds of our present and build towards a better future. Specifically, our purpose is to contribute to the broader reconciliation of Northern Ireland's society by giving voice to those most impacted by the legacy of the past.

Risk

The Commission's Risk Register was reviewed by the Senior Management Team (SMT), presented on a monthly basis and to the Audit and Risk Assurance Committee (ARAC) on a quarterly basis. The Commission's policy towards risk is highlighted in its Risk Management Strategy.

During the 2021-22 year, the Corporate Risk Register was reviewed and the register was updated to illustrate how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

This year the key risks to the delivery of the Commission's objectives include: -

- Inability of the Commission to fulfil statutory duties due to the constraints of resources;
- Ability of Commission to fulfil all of its statutory duties as a result of legislative changes and uncertainty.
- Covid 19 - Inadequate mitigation measures put in place and the organisation is unable to effectively deliver essential support and services to stakeholders as well as ensuring the health and safety of all staff.
- The Commission is unable to fulfil its governance and statutory duties due to the non appointment of a Commissioner.

Going Concern & Future Developments

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

The Commission is satisfied that the organisation is a going concern on the basis that there is no reason to believe that The Executive Office's future sponsorship will not be forthcoming to meet the Commission's liabilities in the future. The 2022/23 budget has not yet been approved by TEO but an indicative budget has been provided. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Performance Summary

In 2021-22 there were 12 key targets in the Outcome Delivery Plan, with 11 (92%) targets achieved, 1 target (8%) partially achieved / achievable detailed under each corporate objective in the tables below.

The Commission reported a net underspend of £8,864 representing 0.95% of the total budget available which is detailed further in the Financial Performance section on page 17.

1.2 Performance Analysis

Non-Current Assets

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

Liquidity, Interest Rate and Currency Risks

The Commission has no borrowings, relies on The Executive Office 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.

Social Matters

The Commission has adopted the policies of the Northern Ireland Civil Service in order to ensure it upholds the rights of its staff to gender equality, appropriate working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and dialogue with local communities.

In addition to this the Commission has in place policies, and a code of conduct, which aim to fight corruption and bribery, and reinforce the importance the Commission places on the prevention of human rights abuses.

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 adverse environmental impact of the organisation.

Identifying and communicating the Commissions aims, values and objectives

The Commission is required to produce a three-year Corporate Plan and annual Outcome Delivery Plan within the timescales agreed with The Executive Office.

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 Outputs;
- Measurements;
- Resource Allocation; and
- Senior Responsible Officer.

In summary, there were 12 key targets in the Outcome Delivery Plan, with 11 (92%) targets achieved, 1 target (8%) partially achieved/ achievable and detailed under each corporate objective in the tables below.

Corporate Outcome 1 – The physical and mental health need of victims and survivors are met and their quality of life improved.

Key Outputs	Performance Assessment			Explanation for non-achievement of Key Objectives
	Achieved	Partially Achieved	Not Achieved	
1.1. Assessing and monitoring access to services provided by the VSS and its funded organisations and identifying gaps or barriers to service provision.		✓		Trauma report received and awaits sign off and approval before final payment and publication.
1.2. Monitoring compliance with Standards for Services for Victims and Survivors for those funded to deliver specific services (VSS, funded community organisations and Troubles Permanent Disablement Scheme).	✓			
1.3. Monitoring and reporting on services provided outside the VSS that will be proportionately accessed by victims and survivors e.g. <i>Troubles Permanent Disablement Scheme, PIP and Universal Credit, Regional Trauma Network, Legacy Mechanisms</i>	✓			

Corporate Outcome 2 - Victims and survivors are supported and empowered in the journey of reconciliation by addressing outstanding legacy issues

Key Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
2.1. Victims and survivors' voices (e.g. Forum) are centred in discussions and development of legacy institutions.	✓			
2.2. We contribute to improving political and societal appetite for the progression of legacy institutions.	✓			
2.3. We contribute to the development of best practice on matters directly relating to the experiences of victims and survivors.	✓			

Corporate Outcome 3 - Learning from the experiences of victims and survivors can contribute to a lasting peace for our children and young people

Key Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>3.1.</p> <p>We contribute to improving societal understanding of the links between the conflict and transgenerational legacy.</p> <p><i>E.g. ill mental health, substance use, suicide, segregation, paramilitarism, domestic and sexual violence</i></p>	✓			
<p>3.2.</p> <p>The voices and experiences of victims and survivors are featured in government departments and both government and community initiatives that tackle transgenerational issues.</p>	✓			

Corporate Outcome 4 - The Commission is an outward looking, effective and accountable organisation with a duty of care to its employees / volunteers and a strong sense of its social responsibility to victims and survivors and to society as a whole.

Key Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
4.1. We have a skilled, competent and engaged workforce who are supported in their delivery of work programmes	✓			
4.2. We continually review our outcomes ensuring they remain fit for purpose for victims and survivors.	✓			
4.3. We continually review our internal operations ensuring they remain effective and efficient.	✓			
4.4. We effectively manage public money ensuring value and compliance with the law and public sector guidelines.	✓			

Research & Policy Development (RPD) - 2021-22

During 2021/22 the team delivered a number of innovative and impactful projects, reaching a range of established and new audiences. These included:-

1. Population Survey 2021

This was conducted in September 2021 by Lucid Talk, the survey with over 2000 responses found that 88% of the population of Northern Ireland believe it is important to address the legacy of the past. 24% felt they met the legal definition of a victim or survivor. In addition, 70% were not in support of a Statute of Limitations or an 'unequivocally broad, unconditional amnesty'. The survey results were widely disseminated, including the councils and its findings were presented and discussed with the Committee of the Executive Office.

2. Peace IV research projects

Three of the Commission's four Peace IV funded research projects were completed and launched during the year. The fourth '**Trauma Services**' is in its final stage. The completed projects were:

'It didn't end in 1998' – examined the impacts of conflict legacy across generations.

'Needs review project' – built on the Commission's 2012 Comprehensive Needs Assessment, examining needs at a micro and macro level and the overarching social issues negatively impacting victims' lives. This resulted in a scoping study and residential workshops undertaken by the Commission to gather the experiences of those from Great Britain and the Republic of Ireland who were affected by the Troubles / Conflict. Based on participants' experiences, many needs continue to be unaddressed.

'Advocacy Services' – examined the effectiveness of advocacy services for victims and survivors and their families in the areas of historical investigation and recovery in Northern Ireland and the border region.

3. Engagement with Victims & Survivors

The Commission and Big Telly Theatre Company in partnership with the Northern Ireland Housing Executive created 'The House', a curated installation and theatrical performance. It includes quotations and dialogue drawn from research carried out by and on behalf of the Commission and which uses the words of Victims and Survivors of the Northern Ireland Troubles/Conflict. The House was first staged in August 2021 running concurrently at East and West Belfast festivals. It has also been produced as a Virtual Reality experience to be used in schools and community venues.

The Commission also partnered with the Northern Ireland International Organ Competition to sponsor a short organ piece. *'Where the Birds Sing'* was composed by Grace Evangeline Mason and formally dedicated on the sheet music to all those touched by Northern Ireland's Troubles. It was designed to create space for reflection and to offer some small, symbolic acknowledgement of the experiences of all victims, no matter where they reside.

Communications & Engagement 2021-22

Throughout 2021-22, the Commission, like many organisations, and society at large, were adapting ways of working flexibly to remain continually responsive to the changes in government restrictions as a result of the Covid-19 pandemic. We had the added challenge in that the post of Commissioner remained vacant for the entire financial year.

Unlike the 2020/21 financial year where engagements were primarily digital, the removal of restrictions at different points in the year offered the opportunity for in-person engagements and events.

The use of Zoom and Microsoft Teams allowed us to continue engagements with stakeholder engagement in a digital setting where this was more appropriate. Such times included attendees having become ill with COVID, government restrictions having become tighter, or when the stakeholder in question was not comfortable with the prospect of an in-person meeting.

Numerically, we conducted a total of 145 engagements in 2021-22.

This number included events that were attended by numerous stakeholders including report launches for three Peace IV-funded research projects and *The House*, a part-theatre, part-installation project drawn from the findings of this research that sought to showcase its findings at a community level.

The key focus of engagements in the latter half of the financial year for Commission staff and the Forum centred around the direction of travel for legacy legislation by the UK government. This priority followed the indication in the UK Government's Command Paper, *Addressing the Legacy of Northern Ireland's Past*, that such legislation would include a Statute of Limitations for Troubles-related offences.

In an effort to influence changes to these proposals, notable engagements included with the Secretary of State for Northern Ireland and the Northern Ireland Office, Northern Ireland political parties and policy advisors, government committees at

Westminster and Stormont and international engagements including the US Ad-Hoc Committee for the Protection of the Good Friday Agreement and the UN Special Rapporteur on the Promotion and Protection of Human Rights and Fundamental Freedoms while Countering Terrorism.

In February 2022, it was announced that a new Commissioner, Ian Jeffers, would take up post on 9 May 2022.

This development presented the opportunity for the Commission to consider an introductory engagement plan in-line with strategic priorities and to consider gaps in our programme of work a new Commissioner could further develop.

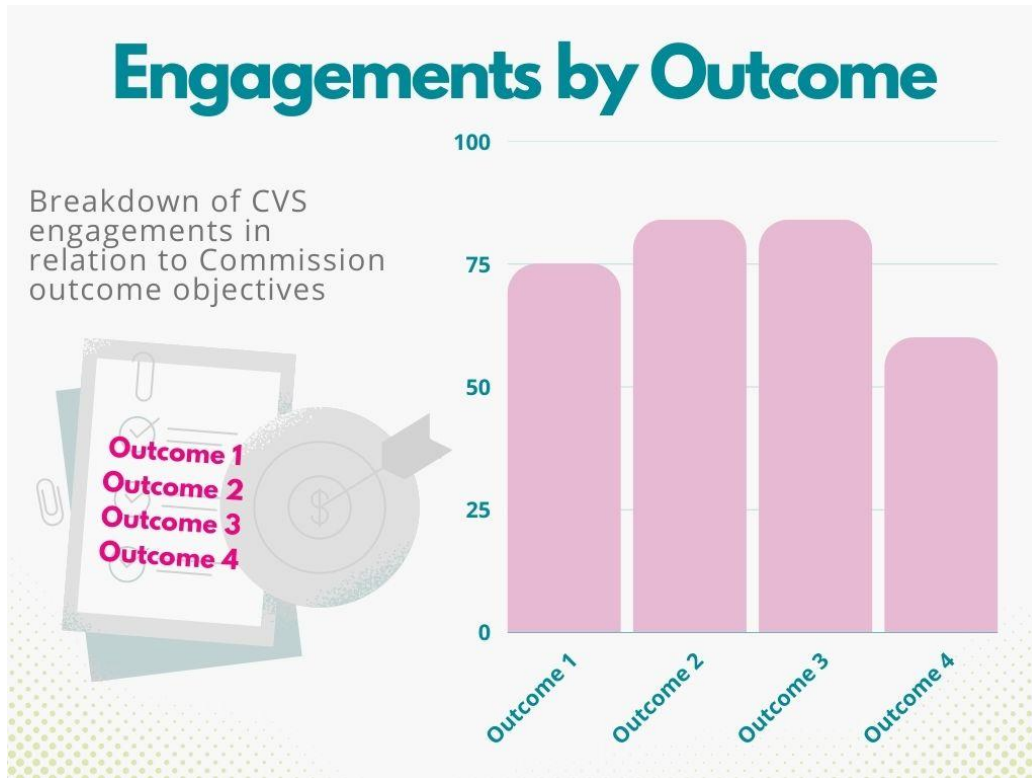
The implementation of this engagement plan will be a key focus in the 2022/23 financial year.

Breakdown of Stakeholder Engagement by Outcome Delivery Objectives

In the absence of a Commissioner, and with reduced staff numbers, the Commission took the opportunity to revisit the overarching objectives in its Corporate and Outcome Delivery Plans. As a result, these revised objectives were condensed to the following four:

1. The holistic needs of victims and survivors are met and their quality of life improved.
2. Victims and survivors are supported and empowered in the journey of reconciliation by addressing the legacy of the past to help build a better future.
3. Learning from the experiences of victims and survivors contributes to a lasting peace for our children, young people and their families.
4. The Commission is an outward looking, effective and accountable organisation with a duty of care to its employees and volunteers and a strong sense of social responsibility to victims and survivors and to society as a whole.

The chart below depicts the breakdown of activity in line with the Commission's Outcome Delivery Objectives.



Breakdown of Stakeholder Engagement by Stakeholder Type

The graph below depicts the breakdown of engagement activity by the classification or category of stakeholder.

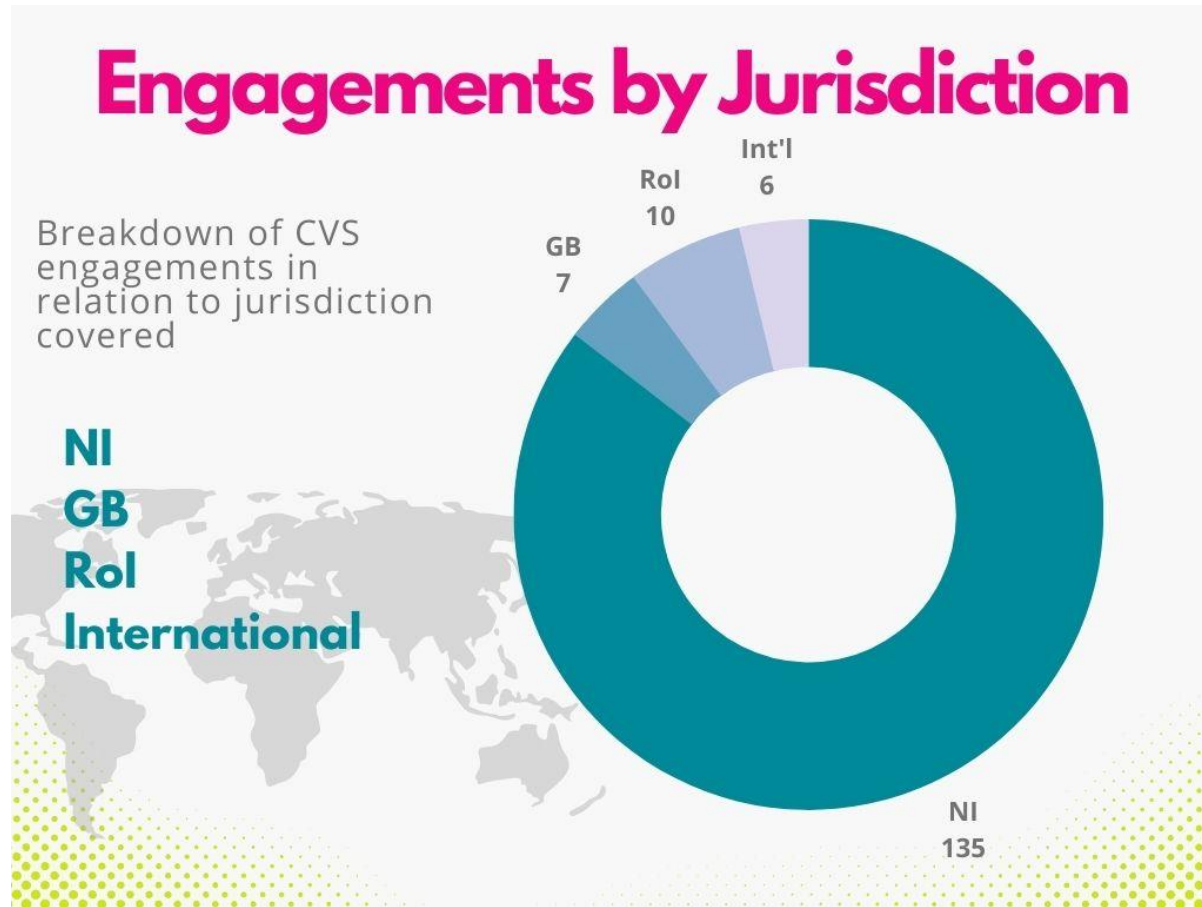
Engagements by Type of Stakeholder



Breakdown of CVS engagements in relation to stakeholder category

Engagements by Jurisdiction

The chart below depicts the breakdown of activity according to the jurisdiction of the stakeholder.



Financial Performance

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

The opening resource budget allocation for 2021-22 was £876,000 (2020-21: £862,000), with a non-cash depreciation budget for 2021-22 of £5,000 (2020-21: £8,000).

In year the Commission received a total of £31,000 additional capital funding and £18,000 for additional non-cash Depreciation. This additional capital funding included an award in respect of purchase of new fixed assets. This resulted in a total grant in aid budget of £876,000 and non-cash depreciation of £23,000. Total - £899,000 for 2021/22. Due to a technical issue TEO will be providing the £31,000 additional capital funding cash to CVS in Q4 of the 2022/23 financial year.

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

Expenditure Heading	Resource Budget 2021-22	Actual 2021-22
Salaries	£562,500	£531,599
Overheads & other	£165,800	£185,639
Programme (excluding PEACE IV expenditure of £55,165 in 2021-22)	£147,700	£151,079
Total Recurrent (Resource)	£876,000	£868,317
Capital	£31,000	£30,219

Actual non cash depreciation commitment per the audited accounts against the budget is shown below:

Depreciation	£23,000	£21,326
Loss on disposal of assets	-	£1,274
Total Budget	£930,000	£921,136

In summary, the Commission reported a net underspend on the budget of £8,864 representing 0.95% of the final total budget available.

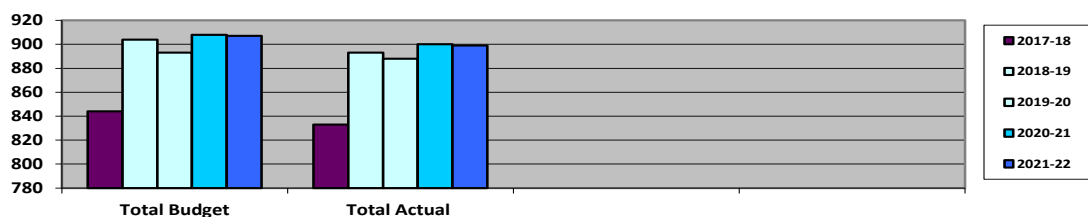
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements with supporting notes in the pages that follow.

Long Term Expenditure Trends (5 years)

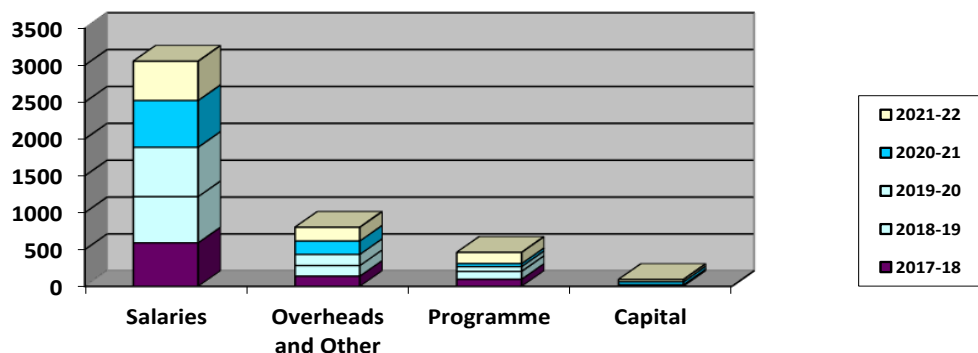
Expenditure Heading	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22
Salaries	£590,685	£626,643	£ 670,169	£635,628	£531,599
Overheads	£139,287	£143,609	£ 152,413	£182,044	£185,639
Programme (excluding PEACE IV expenditure of £55,165 in 2021-22)	£97,047	£106,975	£ 63,569	£42,105	£151,079
Capital	£716	£16,698	£ 2,790	£41,733	£30,219
Total	£827,735	£893,925	£ 888,941	£901,510	£898,536

Analysis of Expenditure by Chart

Total Actual vs Total Budget



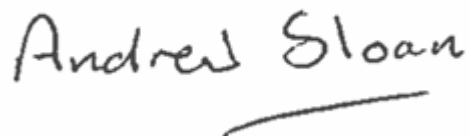
Expenditure in year by heading



2022-23 Financial Year

The Commission has received indicative Budget funding in 2022-23 of £876,000 excluding ring-fenced funding for depreciation.

Andrew Sloan

A handwritten signature in black ink that reads "Andrew Sloan". The signature is written in a cursive style and is underlined with a single horizontal stroke.

**Accounting Officer
13 December 2022**

2. Accountability Report

The Accountability section of the Annual Report outlines how the organisation meets the key accountability requirements to the Assembly and ensures best practice with corporate governance norms and codes. The three sub-sections within the Accountability Report are outlined below.

- 2.1 Corporate Governance Report;
- 2.2. Remuneration and Staff Report; and
- 2.3 Assembly Accountability and Audit Report.

2.1 Corporate Governance Report

This report explains the composition and organisation of the Commission's governance structures and how they support the achievement of the organisation's objectives.

2.1.1 Directors' Report

The Directors' Report details all those who have had responsibility for the Commission during the year, including the composition of the Board and those who influence the decisions of the Commission as a whole. It also details any significant interests held by members of the Board which may conflict with their management responsibilities and any information on personal data related incidents.

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 is attended by the Chief Executive, Head of Finance & Corporate Affairs, Head of Research and Policy Development, and the Head of Communications and Engagement.

The Board has overall responsibility for delivering on the strategic priorities of the Commission as agreed with The Executive Office. The Commissioner is accountable to the Ministers.

During 2021/22 the Executive Office held a recruitment process and Ministers agreed and appointed a new Commissioner, Ian Jeffers who took up his post on 9 May 2022.

There were no Board meetings during 2021/22 as there was no Commissioner in place and monthly Senior Management Team (SMT) meetings were held monthly throughout the year. CVS is a sole corporate and Board meeting takes place only with a Commissioner in place.

Chief Executive and Interim Commissioner

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019. On the 28 January 2021 he was appointed as the Interim Commissioner effective from 1 September 2020 by The Executive Office (TEO). This allowed the Commission to continue to deliver on the Outcome Delivery Plan (ODP) until the new Commissioner took up his role on 9 May 2022.

Senior Management Team

The Chief Executive during 2021/22 was supported by a Senior Management Team comprising:

- Head of Finance & Corporate Affairs.
- Head of Research and Policy Development
- Head of Communications and Engagement.

Register of Interests

The Commissioner and the Chief Executive 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 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 2021-22 resulted in an audit fee of £14,100 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £13,500 was charged for the audit of the financial statements for 2020-21.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2021-22. (2020-21: nil)

Charitable Donations

The Commission made no charitable or political donations during this period. (2020-21: nil)

Important Events occurring after the year-end

There were no significant events after the year end.

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 2021 to 31 March 2022 the Commission paid 100% of invoices within 30 days (2020-21: 100%) and 98% within 10 days (2020-21: 98%).

Personal data

The Commission noted no personal data breaches in 2021-22 (2020-21: Nil). The Commission complies with the General Data Protection Regulation (GDPR) legislation which came into effect on 25 May 2018.

2.1.2 Statement of Accounting Officer's Responsibilities

Under the Victims and Survivors (Northern Ireland) Order 2006, The Executive Office 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 includes statements of comprehensive net expenditure, financial position, changes in taxpayers' equity and cashflows for the financial year.

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

- Observe the Accounts Direction issued by TEO 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 TEO has designated the Chief Executive to the Commission for Victims and Survivors as Accounting Officer for the Commission.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019. On the 28 January 2021 he was appointed as the Interim Commissioner effective from 1 September 2020 by The Executive Office (TEO). This allowed the Commission to continue to deliver on the Outcome Delivery Plan (ODP) until the new Commissioner took up his role on 9 May 2022.

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.

Statement of disclosure of information to the auditors

As Accounting Officer, I can confirm that:

- There is no relevant audit information of which the Commission's auditors are unaware; and
- All steps, including making enquiries of the Commissioner and the auditors and any other steps required to exercise due care, skill and diligence that I ought to have taken in my duty as an Accounting Officer in order to make myself aware of any relevant audit information and to establish that the Commission's auditors are aware of that information, have been taken.

As Accounting Officer, I can confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and that I take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

2.1.3 Governance Statement

Introduction

This statement is given in respect of the Commission for Victims and Survivors for Northern Ireland for 2021-22. 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 Accounting Officer effective 19 February 2019 and Interim Commissioner from 1 September 2020 until 9 May 2022 when the new Commissioner Ian Jeffers took up his role.

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 in place throughout the 2021-22 year.

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 Assurance Committee (ARAC);
- 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 provide support to 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 Commissioner has overall responsibility for delivering on the strategic priorities of the Commission as agreed with The Executive Office. The Commissioner 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 The Executive Office;
- Ensure that The Executive Office 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 The Executive Office, 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 DoF and The Executive Office;

- 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 The Executive Office 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 Commissioner 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 Commissioner is responsible for establishing and overseeing the Commission's Corporate Governance arrangements. In addition to 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 Commissioner'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 Business Plan, 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 Business Plan, 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 Commissioner 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 2021-22 there were no meetings of the Board as a Commissioner was not in place and there were monthly Senior Management Team (SMT) meetings. CVS is a sole corporate and Board meeting takes place only with a Commissioner in place.

The operational procedures of the Commission Board are in line with best practice and are kept under continuous review. As a single appointment the Commissioner solely fulfils the role of the Board.

The Interim Commissioner and his SMT team received monthly reports on the delivery of Outcome Delivery Plan 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.

They considered the information provided to be sufficient to allow it to discharge its strategic planning and corporate governance responsibilities.

As there was no board in 2021/22 the requirement to undertake an assessment of its own effectiveness and its compliance with the Corporate Governance Code did not take place.

Commission Audit and Risk Committee

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

The purpose of the ARAC 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 ARAC in 2021-22 comprised:

- Chair (Dr Mary McIvor, appointed 22/7/16);
- Member (Mr Brian McDonald, appointed 22/7/16); and
- Member (Dr Gerry O'Neill, appointed 22/7/16)

The membership of the committee were appointed in July 2016 for a fixed term of three years, ending on 31 August 2019. With the option of extension for a further three years the membership of the committee has been reappointed until 31 August 2022. The audit committee was extended by 1 year to 31 August 2023 to keep continuity with the new Commissioner just in post and to allow recruitment of new members to take place.

Audit and Risk Assurance 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 Assurance Committee may ask any other Commission officials to attend to assist it with its discussions on any particular matter.

The Committee met 4 times during 2021-22. All members of the ARAC attended the 4 meetings apart from Dr Mary McIvor who attended 3 meetings. Gerry O'Neill stood in as Chair this occasion. All 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 ARAC 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 ARAC 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 Board.

The Commission provided regular reports to the ARAC on the Outcome Delivery Plan and risk management and assurance in the Commission.

On a quarterly basis the ARAC produces minutes, and on an annual basis produces a report on the work of ARAC throughout the year and on the main governance issues the Committee has considered. Each year the ARAC conducts a self-assessment against the guidelines issued by the National Audit Office. The findings of the self-assessment are presented to the ARAC for action as appropriate. In 2021-22 the ARAC recorded total compliance with good practice and although they found some minor issues it was noted these were not significant.

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, ARAC and The Executive Office.

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 2022 and up to the date of approval of the Annual Report and Accounts and is in accordance with DoF guidance.

To assist in the Risk Management Process, the Commission has developed a Corporate Risk Register which was reviewed and updated at monthly Board meetings and reviewed at quarterly ARAC meetings.

The Risk Register:

- Identifies the Commission's high-level risks; and
- Analyses the risks related to the current Business Plan.

It also identifies the Risk Owner for each of these risks and reinforces the inextricable link between risk management and the Business Plan 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 Assurance Committee and lessons learned from the previous reporting year. In 2021-22 the Register was reviewed and updated to reflect active and current risks to the Commission as well as how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

- The Corporate and Outcome Delivery Plan 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 Fraud 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 the Senior Information Risk Owner and continue to lead in this important work.

There were no breaches in relation to Information Security in 2021-22.

Review of Effectiveness of the System of Internal Control

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 control 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 'Report to those Charged with Governance' and other reports.

On an ongoing basis I continue to review, and to be advised, by the Commission Board and the Audit and Risk Assurance 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 Plan. In March 2020, following a tender process, Cavanagh Kelly were awarded the contract for the provision of Internal Audit services at the Commission in 2020-21, 2021-22 and 2022-23 with the option of extension for a further 2 years.

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:

- MOU (Memorandum of Understanding) & Risk Management – Satisfactory Assurance;
- Procurement – Satisfactory Assurance;
- HR Management & Performance – Satisfactory Assurance;
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2021-22 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.

In 2020/21 the Commission received an unqualified audit report from the NIAO.

A representative from the Northern Ireland Audit Office attends Commission Audit and Risk Assurance 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);
- 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 The Executive Office, in terms of performance and the use of resources. This is detailed within the Commission's 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.

TEO Accountability and Liaison meetings are held on a quarterly basis. The meetings are structured to cover all relevant governance issues affecting the organisation and provide an accountability mechanism to support this Governance Statement.

Quarterly Assurance Statements on Internal Control from the Commission are completed by the Accounting Officer and are reviewed by The Executive Office sponsor team and Corporate Governance Branch.

The Commission provides reports on the Budget at Board/SMT meetings on a monthly basis and on a quarterly basis at ARAC 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 The Executive Office.

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.

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 to which all staff must adhere. There are clearly defined guidelines for expenditure, procurement and human resources management. Employees are provided with guidance and information on the Commission's 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. The Executive

Office 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.

Ministerial Directions

There were no Ministerial Directions sought nor given in year 2021-22 (2020-21: nil).

Internal Governance Divergences

There were no Internal Governance Divergences in year.

Freedom of Information & Subject Access Requests

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 2021-22 the Commission:

- Processed 4 requests for information under the Freedom of Information Act 2000 and 2 subject access requests.
- Proactively published new information including any Board and Audit and Risk Committee meeting minutes.

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

Complaints against the Commission

The policy for dealing with complaints made against the Commission is published on the Commission's website. The Commission received no complaints during this financial year (2020-21: Nil).

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 the reports given to me by the Commissioner, 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 2021-22.

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.

2.2 Remuneration & Staff Report

Remuneration Policy

The pay policy for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Department of Finance's Permanent Secretary set the 2021-22 NI public sector pay policy (March 2021) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for the NICS staff, including SCS staff, for 2020-2021 and 2021-2022 were paid to Commission staff in July 2022.

The Commissioner's remuneration arrangements follow the Senior Civil Service (SCS) remuneration arrangements, which is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

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 Chief Executive, 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 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 Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made. The terms and conditions are as set out in the Schedule to the Victims and Survivors (Northern Ireland) Order 2006 as amended. Further information about the work of the Civil Service Commissioners can be found at www.nicscommissioners.org

During 2021/22 the Executive Office held a recruitment process and Ministers agreed and appointed a new Commissioner, Ian Jeffers who took up his post on 9 May 2022.

The Chief Executive's appointment is open ended and early termination other than for misconduct would result in the individual receiving compensation as set out in the civil service compensation scheme.

Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and the Chief Executive.

Remuneration (including salary) and pension entitlements (audited information)

	2021-22				2020-21			
	Salary £	Benefits in kind (to nearest £100)	Pension Benefits ** (to nearest £1000)	Total (to nearest £1000)	Salary £	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
Commissioner Judith Thompson (Left on 31 August 2020)*	-	-	-	-	35-40 (FTE 75-80)	-	13	45-50 (FTE 90-95)
Chief Executive Mr Andrew Sloan	70-75	-	28	100-105	65-70	-	26	90-95

* Back pay of £12,480 for the period 2018-2020 is included as an accrual for previous Commissioner who left her post as Commissioner on 31st August 2020. From 1st September 2020 Andrew Sloan also received additional salary in relation to his appointment as the Interim Commissioner.

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

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 severance or ex gratia payments.

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

Benefits in Kind

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

The Commissioner and Chief Executive to the Commission did not receive any benefits in kind during the period ended 31 March 2022 (or during the period ended 31 March 2021).

Bonuses

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2021-22 relate to performance in 2021-22 and the comparative bonuses reported for 2020-21 relate to the performance in 2020-21. No bonuses were paid in the period ended 31 March 2022 (or during the period ended 31 March 2021).

Fair Pay Disclosure (audited information)

	2021-22	2020-21
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	70-75	75-80
Range of Staff remuneration (to the nearest £1,000)	25-75	25-80
Median Total Remuneration	£33,459	£36,596
Ratio	2.17	2.12

Fair Pay Disclosure (audited information- contd.)

	2021-22	2020-21
% Change in the Highest Overall Directors Pay and Bonuses	(5%)	-
% Change in the Overall staff Pay and Bonuses	(10%)	1%
Upper Quartile Median (75 percentile)	£49,261 (Ratio – 1.47)	£49,708 (Ratio – 1.56)
Lower Quartile Median (25 percentile)	£31,244 (Ratio - 2.17)	£31,691 (Ratio - 2.45)

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

The banded remuneration of the highest-paid director in the Commission in the financial year 2021-22 was £70,000- £75,000 (2020-21: £75,000- £80,000). This was 2.24 times (2020-21 2.15) the median remuneration of the workforce, which was £33,459 (2020-21: £36,596). The changes in ratio between the current year and the previous year are due to the previous Commissioner leaving and the Chief Executive stepping into the role of Interim Commissioner.

In 2021-22, nil employees (2020-21, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £26,295 to £74,912 (2020-21: £25,229 to £78,659). The change in highest remuneration downwards in 2021-22 relates to the Chief Executive being in the role of Interim Commissioner for that year.

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.

Pension Entitlements 2021-22 (audited information)

	Accrued pension at pension age as at 31/3/22 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/22	CETV at 31/3/21	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Commissioner Judith Thompson (Left on 31 August 2020)	-	-	--	154		-
Chief Executive Mr Andrew Sloan	0-5	0-2.5	67	42	18	-

There are no partnership pension arrangements within the Commission.

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) 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 (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, the discrimination identified by the Courts in the way that

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

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%. Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

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

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum

(but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

Scheme Year 1 April 2022 to 31 March 2023

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2022 to 31 March 2023
£0	£24,449.99	4.6%
£24,450.00	£56,399.99	5.45%
£56,400.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Compensation for Loss of Office (audited)

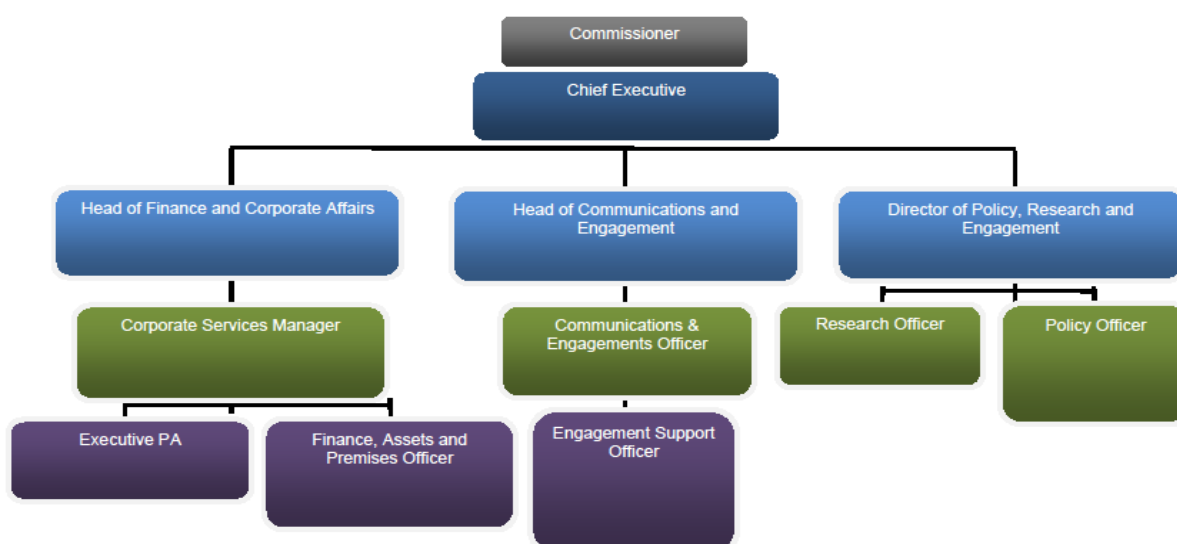
There was no compensation for loss of office in 2021-22 (2020-21: nil).

Staff Report

Staffing the Commission

The Chief Executive is responsible for supporting the Commissioner and the day-to-day management of the organisation, including fulfilling the role of Accounting Officer. The Chief Executive is supported by three deputies whose responsibilities cover policy and research, corporate services and communications and engagement as illustrated within the organisational structure below. This original structure is currently under review by TEO (BCS – Business Consultancy Service Review) and the finalisation of the restructuring remains outstanding at the 31st March 2022.

COMMISSION FOR VICTIMS AND SURVIVORS CURRENT STAFFING STRUCTURE (UNDER REVIEW)



At 31 March 2022, the staff of the Commission complement was comprised of 12 staff. There were 6 Vacancies (including the Commissioner) as part of the overall complement of staff and 2 of these were filled by Agency.

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 overleaf provides a breakdown of the number of persons employed by the Commission at the end of the 2021-22 financial year by gender (prior year comparison in brackets) for each of the following groups:

- Directors (Commissioner/ Interim Commissioner);
- Senior Managers (Chief Executive, Head of Finance & Corporate Affairs, Head of Research and Policy Development and Head of Communications and Engagement); and
- Other employees.

Commission Staffing Statistics (incl. Agency) at 31 March 2022 (31 March 2021)

	Gender	
	Male	Female
Directors (Interim Commissioner)	1 (1)	0 (0)
Senior Managers	1 (1)	2 (2)
Employees	1 (3)	3 (4)

Equality, Diversity and Inclusion

In the Commission, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talent that exists across the Commission to ensure we are a well-led, high performing, outcome-focused and a great place to work.

We adopt as best practice the NICS People Strategy which includes a range of actions that will help accelerate our ambition of a truly inclusive Commission, which reflects the society we serve. The NICS Diversity Action Plan also sets out the priorities for action by diversity and inclusion theme, cross-cutting priorities, departmental priorities and includes supporting plans on communications and outreach.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information on the Commissions commitment to equality of opportunity is available on our website. www.cvsni.org

The Commission continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the workforce and the composition of applicants and appointees.

Learning & Development

The Commission recognises the importance of having skilled and engaged employees and continues to invest in learning and development. Development and delivery of generic staff training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

The Commission continues to develop its business planning process and embed it in the development of systems and procedures. The Commission has in place a training needs analysis completed by all staff 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.

Employment, training and advancement of disabled persons

The Commission is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The Commission applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Mandatory training for recruitment and selection panel members includes raising awareness of unconscious bias. Unconscious bias training is available to all staff. To maintain and promote a diverse and inclusive workforce, the Commission has policies in place to support reasonable adjustments to working practices or the work environment as required by disabled persons.

Employee involvement and Trade Union Relationships

The Commission encourages widespread consultation and exchange of information at all levels within the office, through Senior Management, staff and regular team briefings. The Department of Finance is responsible for the NICS Industrial Relations Policy. NICSHR, consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

Absence data

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

Commissioner

	Working days lost 2021-22	Average days lost per WTE member of staff	Absence rate 2021-22
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
<i>2020-21</i>	<i>0</i>	<i>0</i>	<i>0%</i>

Staff

	Working days lost 2021-22	Average days lost per FTE member of staff	Absence rate 2021-22
Including long term absence	26	4.33	1.55%
Excluding long term absence	26	4.33	1.55%
<i>2020-21 – Including long term absence</i>	<i>2</i>	<i>0.33</i>	<i>0%</i>
<i>2020-21 – Excluding long term absence</i>	<i>2</i>	<i>0.33</i>	<i>0%</i>

Senior Civil Servants

The number of Senior Civil Service staff (or equivalent) by salary band at 31 March is as follows:

Salary Band	2021-22 Number	2020-21 Number
Pay Scale 4 £167,829 - £192,057	0	0

Pay Scale 3 £124,282 - £141,866	0	0
Pay Scale 2 £96,170 - £105,667	0	0
Pay Scale 1 £74,912 - £84,122	1	1

Staff Costs (audited information)

	2021-22			2020-21
	Permanently employed staff	Others (Agency Costs)	Commissioner	Total
Wages and salaries	262,126	169,083	-	£431,209
Social security costs	25,408		-	£25,408
Other pension costs	74,982		-	£74,982
Sub Total	£362,516	£169,083	-	£531,599
Less recoveries in respect of outward secondments	-	-	-	-
Total net costs	£362,516	£169,083	-	£531,599

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors is unable to identify its share of the underlying assets and liabilities.

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

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

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap Valuation closed on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise

would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined. For 2021-22, employers' contributions of £74,982 were payable to the NICS pension arrangements (2020-2021 £80,992) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2020-2021: £nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2020-2021, 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2019-2020 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the **partnership** pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil. 0 persons (2020-21: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2020-21: £nil).

Average number of persons employed (Audited)

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

2021-22					2020-21
Number					Number
Activity	Permanently employed staff	Others	Interim Commissioner / CE	Total	Total
Commissioners	-	-	1	1	1
General Administration	3	1	-	4	7
Management	1	2	-	3	3
Total	4	3	1	8	11

Off Payroll Engagements

The Commission made no off payroll payments during this period (2020-21: nil).

Consultancy Engagements

The Commission made no payments to consultancy suppliers during 2021-22 (2020-21: £nil).

Exit Packages (Audited)

There were no exit packages provided by the Commission during this period (2020-21- £nil)

2.3 Assembly Accountability & Audit Report

Regularity of Expenditure - Losses and Special Payments (Audited)

MPMNI advises losses and special payments should be noted where total losses exceed £250,000 and states that individual losses of more than £250,000 should be noted separately. In February 2021 and during the review of the 2019-20 pay remit by TEO it was identified that the Commission had incorrectly temporarily promoted two members of staff during 2019-20 and 2020-21, both at the same grade, when there was only one post available. This has resulted in an overall salary overpayment of £8,588 during this period which are regarded as irregular. The process for Departmental approval to write off the overpayments was agreed on 18th February 2021. In August 2021 it was also identified that there was an overlap 8 months (Oct 2019 - May 2020) with an EO11 Agency staff member when an AO substantive post only existed. This resulted in an overpayment of £3,204. Total amount £11,792. In a letter from the Department they confirmed that the expenditure was ineligible for write off and remains irregular. The amount is not material for audit purposes and full disclosure has been made in the Annual Report. There were no special payments and no bad debts during this period.

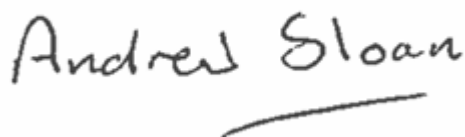
Fees and Charges (Audited)

There were no fees and charges for the reuse of any information the Commission holds. (2020-21: nil)

Remote Contingent Liabilities (Audited)

The Commission has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. (2020-21: nil)

Andrew Sloan

A handwritten signature in black ink that reads "Andrew Sloan". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Accounting Officer
13 December 2022

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

Opinion on financial statements

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 2022 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2022 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- 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 Executive Office directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of the Commission for Victims and Survivors for Northern Ireland in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Commission for Victims and Survivors for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office 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 the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Responsibilities of the Commission and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Commission for Victims and Survivors for Northern Ireland and the Accounting Officer are responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or

error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Commission for Victims and Survivors for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008;
- making enquires of management and those charged with governance on the Commission for Victims and Survivors for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Commission for Victims and Survivors for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following area: management override of controls;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement

disclosures to underlying supporting documentation and approvals as appropriate;


- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

BELFAST

BT7 1EU

Date 21 December 2022

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2022

	Note	2021-22 £	2020-21 £
Income			
EU Income	2	(55,165)	(119,453)
Expenditure			
Staff costs	3	531,599	635,628
Depreciation and amortisation	3	21,326	8,183
Other Operating Expenditure	3	391,883	343,602
Losses on disposal	3	1,274	2,816
Total Operating Expenditure		946,082	990,229
Net Expenditure for the year		890,917	870,776
Other Comprehensive Expenditure			
Comprehensive net expenditure for the year		890,917	870,776

All amounts above relate to continuing activities.
The notes on pages 64 to 73 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Note	2021-22		2020-21	
		£	£	£	£
Non-current assets					
Property, plant and equipment	4	61,859		53,725	
Intangible Assets	5	-		-	
Total non-current assets			61,859		53,725
Current assets					
Trade and other receivables	8	57,427		74,326	
Cash and cash equivalents	9	58,453		36,412	
Total current assets			115,880		110,738
Total assets			177,739		164,463
Current liabilities					
Trade and other payables	10	(181,822)		(154,144)	
Total current liabilities			(181,822)		(154,144)
Total assets less current liabilities			(4,083)		10,319
Total assets less total liabilities			(4,083)		10,319
Taxpayers' equity					
General Fund			(4,738)		10,179
Revaluation reserve			655		140
Total equity			(4,083)		10,319

As Accounting Officer I have signed and authorised the Annual Report & Accounts. The Commission has prepared these in accordance with the appropriate guidance and the Accounts have been reviewed by the Commission's Audit and Risk Assurance Committee in accordance with their Terms of Reference.

Andrew Sloan

Accounting Officer

Date: 13 December 2022

The notes on pages 64 to 73 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2021-22	2020-21
		£	£
Cash flows from operating activities			
Net operating expenditure		(890,917)	(870,776)
Depreciation and amortisation	3	21,326	8,183
Losses on disposal	3	1,274	2,816
(Increase) in trade and other receivables	8	16,899	(23,551)
Increase in trade and other payables	10	27,678	33,636
Net cash outflow from operating activities		(823,740)	(849,692)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(30,219)	(41,733)
Net cash outflow from investing activities		(30,219)	(41,733)
Cash flows from financing activities			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		876,000	867,000
Net financing		876,000	867,000
Net increase/ (decrease) in cash and cash equivalents in the period	9	22,041	(24,425)
Cash and cash equivalents at the beginning of the period		36,412	60,837
Cash and cash equivalents at the end of the period		58,453	36,412

The notes on pages 64 to 73 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2022

	General Fund £	Revaluation Reserve	Taxpayers' Equity £
Changes in Taxpayers' Equity 2020-21			
Balance at 1 April 2020	13,955	-	13,955
Grants from sponsoring department	867,000	-	867,000
Comprehensive Expenditure for the year	(870,776)	-	(870,776)
Revaluation Reserve Gain	-	140	-
Balance at 31 March 2021	10,179	140	10,319
Changes in Taxpayers' Equity 2021-22			
Balance at 1 April 2021	10,179	140	10,319
Grants from sponsoring department	876,000	-	876,000
Comprehensive Expenditure for the year	(890,917)	-	(890,917)
Revaluation Reserve Gain	-	515	515
Balance at 31 March 2022	(4,738)	655	(4,083)

The notes on pages 64 to 73 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by the Department of Finance, and the Accounts Direction issued by The Executive Office. 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 2022 are described below. They have been applied consistently in dealing with items that are considered material to the accounts. There have been no changes to accounting policy and disclosure that affect the entity in the year.

1.2 Accounting Convention

These accounts have been prepared under the historical cost convention. Revaluation of non-current assets has been applied in 2021-22.

1.3 Funding

The activities of the Commission are fully funded by The Executive Office (TEO). Grant-in-aid received and used to finance activities and expenditure which support the statutory and other objectives of the Commission is treated as financing, and credited to the General Fund as it is regarded as contributions from a controlling party giving rise to a financial interest in the residual interest in the reporting entity. The Commission received Total Grant-In-Aid totalling £876,000 in 2021-22 (2020-21: £867,000).

1.4 EU Income

In 2021-22 the Commission received EU Income of £55,165 (2020-21:£119,453) from the Special EU Programmes Body (SEUPB) in relation to PEACE IV funding. This has been recorded on a gross basis in the Statement of Comprehensive Net Expenditure (SOCNE). Where there is a delay in the receipt of EU income the amount due is treated as accrued income and shown in the Statement of Financial Position (SFP).

1.5 Property, Plant and Equipment

Property, Plant and Equipment are fully funded by TEO. 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 then revalued under IAS 16. Revaluation of non-current assets has been applied in 2021-22.

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.

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1.6 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). The Commission had no Intangible Assets in 2021-22. See Note 5.

1.7 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.

1.8 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.

1.9 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 2016 scheme valuation was completed by GAD in March 2019. The outcome of the valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

For 2021-22, employers' contributions of £74,982 were payable to the NICS pension arrangements (2020-21 £80,992) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The Remuneration Report gives details in relation to the pension costs for 2021-22.

1.10 Administration and Programme Expenditure

The Statement of Net Comprehensive Expenditure is analysed between purchase of goods and services, staff costs, depreciation and amortisation, 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. Other income is credited to the Statement of Net Expenditure when receivable.

1.11 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.

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 as a body faces in undertaking its activities. Because of the relationships with The Executive Office, TEO, 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 therefore mitigating the interest rate risk 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.

1.12 Accounting standards, interpretations and amendments to published standards adopted to the year ended 31 March 2022

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2021-22 and which are relevant to its operations. We have considered IFRS 15 'Revenue from Contracts from Customers' which applies from 1 January 2018 and there is no relevant impact for the Commission.

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.

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

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors

The IASB issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

Management has reviewed new accounting standards that have been issued but are not yet effective nor adopted early for these accounts. Management consider that these are unlikely to have a significant impact on the period of initial application and in reference to IFRS 16 this became effective in the public sector from 1 April 2022 and is not applicable to the organisation.

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NOTE 2 - Income

	2021-22 £	2020-21 £
EU Income	55,165	119,453

NOTE 3 - Other Operating Expenditure

	2021-22 £	2020-21 £
Staff costs:		
Wages & salaries	262,126	266,013
Social security costs	25,408	28,953
Other pension costs	74,982	80,992
Agency & Seconded staff costs	169,083	259,670
Total for Staff Costs	531,599	635,628
Other expenditure:		
Travel & subsistence	1,637	271
Staff recruitment	20,210	14,156
Staff training	18,085	13,873
Postage	222	250
Telephone	3,102	9,596
Hospitality	478	24
External Audit	14,100	13,500
Internal Audit	7,349	11,123
Governance & Accountability	-	5,508
Office consumables	12,738	14,244
Annual contracts	1,000	1,000
IT licences/services	22,530	13,964
Legal costs	-	12,142
HR Services	2,733	3,202
Professional Fees Subscriptions	922	-
Attendance at Conferences	-	752
CPD Procurement Costs	12,029	-
Equality Services	200	480
Corporate services	7,959	5,426
	125,293	119,510
Premises Costs		
Equality House - MOTO	60,346	62,534
	60,346	62,534
Total Other Expenditure	185,639	182,044

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £3,920 (2020-21: £4,548).

Covid 19 costs were not material in 2021-22.

Further analysis of staff costs is located in the Accountability report on page 50.

Programme Expenditure	2021-22		2020-21	
		£		£
Engagement with the Sector		39,798		4,650
Population Survey		19,548		-
Victims and Survivors Forum		3,250		4,750
GB Victims & Survivors Residential		23,765		-
ROI Victims & Survivors Residential		26,269		-
Forum Replenishment		-		5,000
Website & Rebranding		15,648		2,665
Policy Support		5,000		-
Research - PEACE IV		55,165		119,453
Communication Services (incl. Advertising)		10,121		17,360
Media Monitoring		7,680		7,680
Total Programme Expenditure		206,244		161,558
Total Other & Programme Expenditure		391,883		343,602
Total Other Operating Expenditure		923,482		979,230

Non Cash Items		
Depreciation and Amortisation	21,326	8,183
Losses on disposal	1,274	2,816
Total Non Cash Items	22,600	10,999
Overall total	946,082	990,229

Other expenditure is inclusive of £60,346 (2020-21: £62,534) paid in respect of the Memorandum of Temporary Occupation (MOTO) agreement for premises.

During the year the Commission purchased no non-audit services from its auditor.

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NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

2021-22	Furniture & Fittings	Office Equipment	IT Equipment	Total
Cost	£	£	£	£
At 1 April 2021	9,067	1,903	62,777	73,747
Additions	25,916	-	4,303	30,219
Disposals	(3,132)	(1,903)	(81)	(5,116)
Revaluation	686	-	220	906
At 31 March 2022	32,537	-	67,219	99,756

Depreciation				
At 1 April 2021	4,538	1,903	13,581	20,022
Charged in year	907	-	20,419	21,326
Disposals	(1,858)	(1,903)	(81)	(3,842)
Revaluation	343	-	48	391
At 31 March 2022	3,930	-	33,967	37,897

Net Book Value at 31 March 2022	28,607	-	33,252	61,859
Net Book Value at 31 March 2021	4,529	-	49,195	53,725

Asset Financing				
Owned	28,607	-	33,252	61,859
Net Book Value at 31 March 2022	28,607	-	33,252	61,859

2020-21	Furniture & Fittings	Office Equipment	IT Equipment	Total
Cost	£	£	£	£
At 1 April 2020	18,228	1,903	21,035	41,166
Additions	-	-	41,733	41,733
Disposals	(9,315)	-	(90)	(9,405)
Revaluation	154	-	99	253
At 31 March 2021	9,067	1,903	62,777	73,747

Depreciation				
At 1 April 2020	9,537	1,903	6,875	18,315
Charged in year	1,449	-	6,734	8,183
Disposals	(6,529)	-	(60)	(6,589)
Revaluation	81	-	32	113
At 31 March 2021	4,538	1,903	13,581	20,022

Net Book Value at 31 March 2021	4,529	-	49,196	53,725
Net Book Value at 31 March 2020	8,691	-	14,160	22,851

Asset Financing				
Owned	4,529	-	49,196	53,725
Net Book Value at 31 March 2021	4,529	-	49,196	53,725

NOTE 5 - INTANGIBLE NON-CURRENT ASSETS

2021-22	
Cost	Software Licences (SAGE) £
At 1 April 2021	-
Disposals	-
At 31 March 2022	-
Amortisation	
At 1 April 2021	-
Charged in year	-
Disposals	-
At 31 March 2022	-
Net Book Value at 31 March 2022	-
Net Book Value at 31 March 2021	-

2020-21	
Cost	Software Licences (SAGE) £
At 1 April 2020	1,595
Disposals	(1,595)
At 31 March 2021	-
Amortisation	
At 1 April 2020	1,595
Charged in year	-
Disposals	(1,595)
At 31 March 2021	-
Net Book Value at 31 March 2021	-
Net Book Value at 31 March 2020	-

NOTE 6 - FINANCIAL INSTRUMENTS

As the cash requirements of a non-departmental government body are met through Grant-In-Aid provided by TEO, 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. The Commission has limited powers to borrow or invest surplus funds therefore mitigating the interest rate risk.

NOTE 7 - IMPAIRMENTS

An impairment review took place on the Fixed Assets during 2020/21 and any obsolete assets were written off the Fixed Asset Register. See Note 4 Property, Plant & Equipment.

NOTE 8 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Prepayments	8,644	14,247
Other Debtors	-	-
Accrued EU Income	48,783	60,079
Balance at 31 March	57,427	74,326

NOTE 9 - CASH AND CASH EQUIVALENTS

	2021-22	2020-21
	£	£
Balance at 1 April	36,412	60,837
Net change in cash and cash equivalent balances	22,041	(24,425)
Balance at 31 March	58,453	36,412

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

NOTE 10 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Taxation and social security	6,727	7,743
Accruals	124,095	74,400
Other Creditors (VSS Cash Advance)	51,000	72,000
Trade Payables	-	-
Balance at 31 March	181,822	154,144

The Commission received EU Advances of £72,000 from the Victims & Survivors Service (VSS). This EU advance owing at the 31st March 2022 (£51,000) will continue to be offset against future claims made to the VSS.

NOTE 11 - COMMITMENTS UNDER LEASES

The Commission has no assets held under finance leases. The Commission signed a Memorandum of Temporary Occupation (MOTO) agreement for premises at Equality House on the 9th November 2015. The MOTO expired on 31st August 2019 and has been further extended subject to review. HM Treasury have agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 Leases and the impact this MOTO would have on public sector organisations until 1 April 2022.

NOTE 12 - OTHER FINANCIAL COMMITMENTS

	2021-22 £	2020-21 £
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	-	-

NOTE 13 - RELATED PARTY TRANSACTIONS

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

	2021-22 £	2020-21 £
TEO Grant-In-Aid Income	876,000	867,000
Special EU Programmes Body Income	55,165	119,453
Equality Commission	78,877	80,241
Department of Finance	5,198	9,653
Information Commissioner's Office	35	35

NOTE 14 - LOSSES AND SPECIAL PAYMENTS

In February 2021 and during the review of the 2019-20 pay remit by TEO it was identified that the Commission had incorrectly temporarily promoted two members of staff during 2019-20 and 2020-21, both at the same grade, when there was only one post available. This has resulted in an overall salary overpayment of £8,588 during this period which are regarded as irregular. The process for Departmental approval to write off the overpayments was agreed on 18th February 2021. In August 2021 it was also identified that there was an overlap 8 months (Oct 2019 - May 2020) with an EO11 Agency staff member when an AO substantive post only existed. This resulted in an overpayment of £3,204. Total amount £11,792. In a letter from the Department they confirmed that the expenditure was ineligible for write off and remains irregular. The amount is not material for audit purposes and full disclosure has been made in the Annual Report. There were no special payments and no bad debts during this period.

NOTE 15 - EVENTS AFTER THE REPORTING PERIOD

There were no significant events after year end.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on the 21 December 2022.