

# **THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND**

## **Annual Report and Accounts 2022-23**

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 6 December 2023



# COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

## ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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## **Commissioner's Foreword**

When I started as Commissioner in May 2022, I was optimistic that the Northern Ireland Assembly would be up and running at the end of the summer 2022. Well over a year later there is still no agreement on its return. The absence of the Assembly has not delayed our work, but the impact on victims and survivors should not be underestimated. There is not a current Victims and Survivors' strategy and as this requires Ministerial support, there will not be one until the Assembly returns. Funding for Victims services via the Victims Survivors Service (VSS) has been ring-fenced but there has been no increase, so the significant increase in the cost of living is impacting the provision of services. The Commission itself is operating with a restricted budget, the external review completed by the Department of Finance's Business Central Services (BCS) which made recommendations with regards to staffing and structures, cannot be fully implemented and the recruitment of staff is severally restricted meaning we are filling critical roles with agency staff on temporary contracts.

The lack of local political leadership and decision making has created a vacuum that reaches further than Northern Ireland. The UK Government introduced the Northern Ireland Troubles (Legacy and Reconciliation) Bill at the start of the 2022/23 parliamentary year and although it was met with considerable opposition it became law in September 2023. While a local devolved Assembly could not have halted the passage of this Bill, it created the environment in which the Government has implemented plans with no collective local political resistance. A further challenge is the strained relationship between the UK and the Republic of Ireland. If we are to push for improved services and support for victims and survivors in the Republic, we need our local and national politicians engaged and developing relationships with their peers in Dublin.

When I came into office, I set out three broad areas of strategic development: Advocacy, History and Education, and Young People. I am pleased to say we have made progress in all these areas.

### **Advocacy**

The last year has been very challenging for victims and survivors. In April 2023 the 25th Anniversary of the Belfast Good Friday Agreement was marked with a series of events from theatre productions to international conferences and art exhibitions. The main event at Queen's University Belfast served as a reminder of how far we have come and the lengths it took to achieve peace. But without doubt, the event was very much a celebration of the Agreement with very little focus on the unfinished business, such as the needs of victims and survivors and the continued influence of paramilitaries on our communities. Throughout this year the shadow of the Northern Ireland Troubles Bill has hung over victims and survivors. When introduced into Parliament in May 2022, new civil cases were stopped in their tracks. When fully implemented in May 2024, inquests and historical Police Ombudsman inquiries will also cease and a conditional immunity in exchange for information will be introduced. Adding to this challenging environment for victims and survivors we have numerous significant anniversaries of atrocities, the announcement of an inquiry into the

Omagh Bomb and the targeting of the senior police officer by dissident republicans. This all puts a considerable strain on families and communities many of who continue to be traumatised by the Troubles.

In this very complex environment, there has never been a more critical time to ensure that the voices of victims and survivors are not just heard but listened to.

Throughout the year we have been tireless in engaging with politicians locally and in the Commons and the Lords to state our disapproval of the Troubles Bill and to lobby for significant amendments to it. We proposed six amendments and were successful in securing four of these. Notwithstanding the legal challenges that the legacy Act faces, government has pushed ahead with the establishment of the Independent Commission for Reconciliation and Information Recovery (ICRIR) which will commence operations in May 2024. We have taken a pragmatic approach to engage with the ICRIR to try ensure that if victims decide to engage with it that it is fit for purpose.

Our political engagement over the last year has included two evidence sessions in front of the Northern Ireland Affairs Committee, a meeting with Forum members and Peers in the House of Lords and countless one-to-one meetings with MLAs, MPs and Lords. While the Legacy Bill has been the main focus, we have also presented on issues included the Victims Payment Scheme, the needs of the bereaved and the Regional Trauma Network (RTN).

We have had a very successful recruitment programme for new members of the Victims Forum. Using only the Commission's social media channels we attracted over 60 applications, and we are on track to conclude the process by the end of 2023. The current Forum have played a significant role in my work this year and I would like to put on record my thanks to each one of them.

The media profile of the Commission has increased considerably this year. While driven by the interest in the Legacy Bill we have been able to use this to rekindle relationships with the local media. In addition to considerable local coverage, we have appeared in national media including BBC Newsnight, BBC Radio 4 and The Daily Telegraph.

In addition to this public facing work, we have helped many individual victims and survivors to try and provide some resolutions for them. These include encouraging medical practices to share records with the Victims Payment Board, connecting victims with some of the legacy organisations, and supporting Ulster Defence Regiment (UDR) veterans in their quest to have full recognition for the work of the full-time reserves during the Troubles.

A considerable amount of time has been devoted in the past year to bring the Peace IV funded Trauma research report to a stage of finalisation. This should have been published more than a year ago but was met with considerable delay, initially due to COVID and later due to challenges faced with one of the research partners. I am pleased to say that due to the dedication of the Commission, the research team and all partners in reaching resolution, the project has been completed and research published.

We will continue to develop our research programme and have applied for Peace Plus funding to enable us to engage in further study in the areas of support for victims and survivors of trauma.

During the year we also commissioned a population survey to gather important baseline data in regard to the impact of the Troubles in the Republic of Ireland (ROI). This is our foundation for engagement with the Government of Ireland to encourage greater parity of esteem with victims in Northern Ireland. Before the end of the financial year 2023/24 we will also conduct a similar survey in Great Britain (GB) to give us a complete picture across GB, ROI and Northern Ireland.

The key areas of advocacy work going forward will include onboarding new Forum members, planning and preparation for a Victims Summit in 2024, engagement with any new institutions that may be established because of the Legacy Bill, and advice to government on the needs of the bereaved. In addition, we are building our relationship with all the political parties as the UK prepares for the countdown to a general election.

## **History and Education**

During the year we have taken the House virtual reality (VR) project into several schools. This has helped us better understand what young people know about the Troubles and how it is taught in schools. This work has been key in helping shape our education paper. Over the last number of months, we have been conducting an extensive consultation exercise to refine this paper. Our aim is to publish it in the final quarter of 2023. Following this we will engage with all the teacher training establishments in Northern Ireland to better understand how teachers can be equipped to confidently talk about our contested past.

## **Young People**

During this year we have trialled a young person's panel. Supported by the Northern Ireland Youth Forum we brought together a group of young people from diverse backgrounds to discuss the issues that impact them with regards living in a post conflict society. Their input has been invaluable across all aspects of our work as a result of the pilot we have decided to establish a more permanent youth panel, and this should be up and running before the year end. I would like to place on record my thanks to the Commission staff team and the volunteer members of the Victims Forum for their support and help as we try and drive forward a positive, forward-looking agenda for victims and survivors.

**Ian Jeffers**



**Commissioner for Victims & Survivors**

**13 November 2023**

# **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 (CVS), 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) 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 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) on a monthly basis and to the Audit and Risk Assurance Committee (ARAC) and Board on a quarterly basis. The Commission's policy towards risk is highlighted in its Risk Management Strategy.

During the 2022-23 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 the volatile, uncertain, ambiguous and complex environment the Commission operates within;
- Ineffective Information Technology (IT) and cybersecurity controls.

### **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 2023/24 budget has been approved by TEO. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

## **Performance Summary**

In 2022-23 there were 18 key targets in the Outcome Delivery Plan, with 12 (67%) targets achieved, 6 targets (33%) partially achieved/ achievable and detailed under each corporate objective in the tables on pages 10 to 20.

In summary, the Commission reported a net overall underspend on the budget of £388 representing 0.04% of the final total budget available as detailed further in the Financial Performance section on page 26.

## **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 Commission's 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 18 key targets in the Outcome Delivery Plan, with 12 (67%) targets achieved, 6 targets (33%) partially achieved/ achievable and detailed under each corporate objective in the tables on pages 10 to 20.

**Corporate Outcome 1 – The needs of victims and survivors are met and their lives’ improved.**

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>1.1.</p> <p><b>Outcome</b> – Northern Ireland Troubles (Legacy and Reconciliation) Bill, if enacted, reflects CVS recommendations.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• Policy position developed and approved, following engagement with Forum members.</li> <li>• Dissemination of policy position with key stakeholders.</li> <li>• Engagement with key stakeholders to seek CVS amendments of the Bill.</li> </ul>	✓			
<p>1.2.</p> <p>New Victims and Survivor’s Strategy reflects CVS recommendations</p> <ul style="list-style-type: none"> <li>• Review of CVS 2020 recommendations, with any refinements communicated to TEO.</li> <li>• Engagement with TEO and others with regard to finalisation of the Strategy for consultation.</li> </ul>		✓		<ul style="list-style-type: none"> <li>• Victims and Survivors Strategy has not been progressed by TEO, but reinstatement of monthly co-design meetings commenced in January 2023.</li> </ul>

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> <li>When published, develop consultation response and engage with stakeholders to gain support for CVS positions.</li> </ul>				
<p>1.3.</p> <p>CVS Peace Plus application successful</p> <ul style="list-style-type: none"> <li>Engagement with Victim and Survivor representative groups to develop proposal.</li> <li>Peace Plus proposal submitted to SEUPB</li> </ul>		✓		<ul style="list-style-type: none"> <li>All funded groups contacted, with meeting follow ups with eight groups.</li> <li>Call for proposals issued and application in progress.</li> </ul>
<p>1.4.</p> <ul style="list-style-type: none"> <li>Awareness raised of the issues Key issues affecting ROI Victims and Survivors identified, including relevant decision makers and actions required. (includes ROI population survey)</li> <li>Engagement with relevant decision makers to make the case for action.</li> </ul>	✓			
<p>1.5.</p> <p>Awareness raised of the issues affecting GB Victims and Survivors with key decision-makers.</p>		✓		<ul style="list-style-type: none"> <li>Engagement with GB victims /survivors to determine needs to be commenced.</li> </ul>

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>1.6.</p> <p>Relevant Government Strategies to reflect CVS recommendations</p> <ul style="list-style-type: none"> <li>• Responses drafted to relevant Government consultations, identifying interventions required to meet the needs of victims and survivor. (e.g. Department of Education (DE) Corporate Plan (Nov), Legacy Bill Equality Assessment (Aug) and Department of Justice (DOJ) minimum age of criminal responsibility (December)</li> <li>• Call for Victims Champions made within Education work.</li> </ul>	✓			
<p>1.7.</p> <p>Development of workplan to determine needs of GB victims / survivors.</p>		✓		<ul style="list-style-type: none"> <li>• Engagement with GB victims /survivors to help with development of the workplan.</li> </ul>
<p>1.8.</p> <p>Regional Trauma Network launched and workplan operational, drawing upon CVS resources</p> <ul style="list-style-type: none"> <li>• CVS participation in relevant Regional Trauma Network oversight bodies, including the</li> </ul>		✓		<ul style="list-style-type: none"> <li>• CVS represented on Learning and Growth and Oversight groups.</li> </ul>

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>development of workplans.</p> <ul style="list-style-type: none"> <li>• Peace IV Trauma research report signed off, published and disseminated.</li> <li>• Policy positions developed, including engagement with Forum members, based on Peace IV research and wider CVS work.</li> <li>• Engagement with stakeholders on draft policy recommendations.</li> <li>• Final recommendations drafted and published.</li> <li>• Engagement plan developed to gain adoption of recommendations.</li> </ul>				<ul style="list-style-type: none"> <li>• Sign off of the Trauma research report completed in QTR 2 – 2023/24.</li> <li>• Given delays, development of policy positions within Q4 deemed unlikely.</li> <li>• As above.</li> <li>• As above.</li> <li>• As above.</li> </ul>
<p>1.9.</p> <ul style="list-style-type: none"> <li>• Scoping of an additional Population Survey for delivery during 2023/24</li> </ul>	✓			
<p>1.10. Victims and Survivors Forum replenished</p> <ul style="list-style-type: none"> <li>• Business case signed off for Forum replenishment</li> <li>• Contractor appointed and recruitment completed.</li> <li>• Forum induction planned and delivered</li> </ul>		✓		<ul style="list-style-type: none"> <li>• Business case for Forum Replenishment prepared and approved by The Executive Office.</li> <li>• Forum replenishment to be completed during QTR 1 &amp; 2 of 2023/24.</li> </ul>

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>1.11. Good Friday / Belfast Agreement Anniversary</p> <ul style="list-style-type: none"> <li>• Opportunities were taken to mark the 25<sup>th</sup> Anniversary of the Agreement in April 2023. E.g. Met with broadcasters and gave televised interview for Raidio Teilifís Éireann (RTE) documentary.</li> <li>• Radio interviews also took place with RTE and the Commissioner to spoke at Queens University Belfast (QUB) conference in April 2023.</li> </ul>	✓			



**Corporate Outcome 2 - Learning from the experiences of victims and survivors contributes to a lasting peace.**

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>2.1.</p> <p>Awareness raised of CVS Education &amp; Peace IV Transgenerational recommendations policy positions</p> <ul style="list-style-type: none"> <li>• Policy positions collated.</li> <li>• Engagement with Forum.</li> <li>• Engagement with wider stakeholders, as per engagement plan.</li> </ul>	✓			

**Corporate Outcome 3 - Supporting young people to contribute to building a reconciled society**

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>3.1.</p> <p>Methods of engagement with young people developed and improved.</p> <ul style="list-style-type: none"> <li>• Scoping of CVS youth panel.</li> <li>• Options considered and decision taken as to next steps.</li> <li>• Delivery of youth panel.</li> </ul>	✓			

**Corporate Outcome 4 - The Commission is an effective and accountable organisation**

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>4.1.</p> <p>Communications &amp; PR activities that advance overall work programme and raise profile of the Commission</p> <ul style="list-style-type: none"> <li>• A website redevelopment with a detailed approach to its design and development to be launched.</li> <li>• Quarterly website audits to ensure site accurately reflects work being undertaken in relation to Outcomes 1-3.</li> <li>• Develop a digital media Content Plan.</li> <li>• Use print and broadcast media to profile significant areas of work.</li> <li>• Ensure appropriate contracts, software and reporting methods are in place to capture activity.</li> </ul>	✓			
<p>4.2.</p> <p>Skilled, competent and engaged workforce who are supported in their delivery of work programmes</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> <li>• Provide learning and development opportunities for all who work in and with the Commission to enable them to perform their job and develop for the future.</li> <li>• Recruitment of staff to fill vacancies following the finalisation of the Business Consultancy Services (BCS) organisational review in May 2023.</li> <li>• Annual and midterm performance appraisal completed for all staff where SMART objectives/targets are set linked to the Corporate and Outcome Delivery Plan and performance is assessed.</li> <li>• Review corporate policies in accordance with agreed review dates.</li> <li>• Continued migration of all business operations to the Microsoft 365 and Teams platform.</li> </ul>				
<p>4.3. Continually review outcomes ensuring they remain fit for purpose for victims and survivors</p> <ul style="list-style-type: none"> <li>• Monitoring and reporting on Outcome Delivery Plan produced on a quarterly basis and reviewed by the Board, Senior Management Team and the Sponsoring Department.</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> <li>• Management accounts are produced on a quarterly basis and are reviewed by the Board, Senior Management Team and the Sponsoring Department.</li> <li>• Corporate Plan and Outcome Delivery Plan for the next financial year (2023/24) is developed and submitted to the Sponsoring Department by 31 January 2023.</li> <li>• Carry out a review of the effective implementation of the Management Statement Financial Memorandum.</li> </ul>				
<p>4.4.</p> <p>Continually review internal operations to ensure they remain effective and efficient.</p> <ul style="list-style-type: none"> <li>• Internal Audit plan developed by Audit and Risk Assurance Committee, Commissioner and Chief Executive and implemented by internal auditors.</li> <li>• Recommendations from Internal and External Auditors implemented within agreed timeframe.</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>4.5.</p> <p>Effectively manage public money ensuring value and compliance with the law and public sector guidelines.</p> <ul style="list-style-type: none"> <li>• Business cases developed for all projects and approved in accordance policy.</li> <li>• Post project evaluations carried out within the agreed timeframe.</li> <li>• Manage our budget to ensure that it is not overspent or is not unspent by more than 1.5%.</li> <li>• Annual Report and Accounts 2021/22 produced by August 2022 for audit by Northern Ireland Audit Office. Annual Report and Accounts laid by 31 December 2022.</li> <li>• Audit and Risk Assurance Committee and Board meet 4 times each year and the Senior Management Team meets 10 times per year.</li> <li>• Corporate and Team Risk Registers are reviewed by Board, Audit and Risk Assurance Committee and Senior Management Team.</li> </ul>	✓			

## **Research & Policy Development (RPD) - 2022-23**

During 2022/23 we undertook a range of research and policy development activities during the year, with engagement mainstreamed within each. A few are set out below.

### **1. Northern Ireland Troubles (Legacy and Reconciliation) Bill**

The Legacy Bill was published in May 2022 to widespread criticism. Informed by our Victims and Survivors' Forum, the Commission developed six recommendations which aimed to improve the Bill. They comprised: the right to make a victim impact statement; a requirement to corroborate information provided by those seeking immunity; retention of inquests; broadening the definition of a 'Troubles-related offence'; clarification of the use of the Independent Commission for Reconciliation & Information Retrieval (ICRIR) powers to carry out Article 2 compliant investigations; and increasing the fine for non-compliance with the ICRIR. Significant engagement took place during the Bill's passage through the House of Lords, including a briefing event with peers, and regular meetings with the Secretary of State, Parliamentary Under Secretary and peers. The Commission's recommendations have received traction, with four of the six recommendations having been adopted by the House of Lords at Report Stage.

### **2. Acknowledgement Information Paper**

In May 2022, the Commission provided an information paper to The Executive Office on theme of acknowledgement as part of the process to develop a new Strategy for Victims and Survivors. It was informed by a working group including members of our Victims and Survivors' Forum and representatives of victim and survivor groups, and on discussions which took place during workshops carried out in the Republic of Ireland and Great Britain. The paper considered a number of thematic areas for consideration and development.

### **3. Building for a Better Future by Learning the Past**

A discussion paper setting out eight recommendations to Government and other decision-makers around learning from the past was published in January 2022. The recommendations spanned formal education and broader societal and political issues. Their purpose was to stimulate discussion about how the past is understood in order to progress reconciliation, and work to deliver it, in the interest of victims and survivors. A programme of engagement commenced with political representatives and educationalists to inform the finalised recommendations. A Youth Panel was

piloted during the year, and they provided feedback and commentary on their experience of learning about the past and our recommendations.

#### **4. Republic of Ireland Population Survey**

Social Market Research was contracted to conduct a population survey in the Republic of Ireland. It was conducted in March 2022 and obtained just over 1,000 responses. The survey found that 10% of respondents said they met the legal definition of a victim survivor, 4% said they had been bereaved as a result of the troubles/conflict, 82% stated that it was important to address legacy in the Republic of Ireland and 79% supported victims and survivors in the Republic of Ireland being able to access the same services and support as those living in Northern Ireland. Dissemination of and engagement on the findings will take place during the coming business year.

#### **Communications & Engagement 2022-23**

During the 2022-23 financial year, the Commission was fortunate to be able to operate in a way that had not been possible since the start of the Covid-19 pandemic in 2020. Building upon the slow but steady emergence from the digital engagements in 2021-22, the Commission was able to conduct and be a part of many more engagements in person. This was due to a large reduction in Government restrictions in relation to Covid-19 and stakeholders across the board feeling more comfortable attending in-person events.

Another key change from the previous financial year was the appointment of a new Commissioner for Victims and Survivors, Ian Jeffers, who began his term in May of 2022. This was a key influence upon developing engagement this financial year, and delivering the Commission's outcome objectives, as the post of Commissioner had been left vacant throughout 2021-22.

In total, we conducted a total of **313 engagements** in 2022-23, a 115% increase from the year previous (145 engagements).

Upon taking up post, the Commissioner undertook a range of introductory meetings with representatives from groups across the victims' sector to discuss victim service delivery and the development of the victims' sector going forward, as well as meetings with members of the Victims and Survivors Forum, the Victims and Survivors Service, The Executive Office, political representatives and other key stakeholders of the Commission.

Notable engagements during the 2022/23 financial year included various London-based engagements from the Commissioner in relation to the UK Government's *Northern Ireland Troubles (Legacy and Reconciliation) Bill*.



The *Northern Ireland Troubles (Legacy and Reconciliation) Bill* (commonly referred to as the Legacy Bill) has been a key focus of Commission engagements this year. With its implications upon victims' rights due to the potential for amnesty to be given to perpetrators of Troubles-related crimes alongside closure of any inquests into Troubles-related deaths. As such, many engagements have been held surrounding the Bill, such as meetings with the Northern Ireland Secretary of State Chris Heaton-Harris, and Parliamentary Under-Secretary of State for Northern Ireland Lord Caine.

Of particular note was the House of Lords breakfast engagement held in September 2022 alongside members of the Victims and Survivors Forum to outline the Commission's oppositions to the Bill as it commenced its passage through the House of Lords and to try and influence changes to the Bill in line with our Recommendations Paper.

The Commissioner also gave evidence to the Northern Ireland Affairs Committee outlining this same opposition to the Bill, and our recommendations for change.

The Commission has also had thorough engagement with the Victims Payment Board and other stakeholders in light of the opening of the Victims Payment Scheme in August 2021. The Scheme is the culmination of many years' work from both the Commission and other key stakeholders, most prevalent, the WAVE Injured Group, and aims to financially compensate those who have been physically or psychologically injured during Troubles-related events.

The Commission's Chief Executive has attended meetings with the Victims Payment Board, and the Commissioner met with the London Victims' Commissioner to discuss how the scheme will be available beyond the jurisdiction of Northern Ireland.

The Commission also sought to raise awareness of victims and survivors' issues amongst young people in Northern Ireland through 'The House' VR project, created in collaboration with Big Telly Theatre Company. The project depicted indiscriminate cross-community suffering and seeks to encourage people to acknowledge the social issues that still prevail in a post-conflict society as a result of the Troubles. This year, the project was adapted to VR headsets, and taken by the Commission to 10 schools across the region to allow students to fully observe these human experiences.

A total of 417 pupils participated in the VR experience and provided their feedback on their views of its content, and of the past's impact on the present more generally. This was a fundamental piece of work in growing the Commission's reach with younger audience and positioning victims' issues in the wider context of being a post-conflict and divided society.

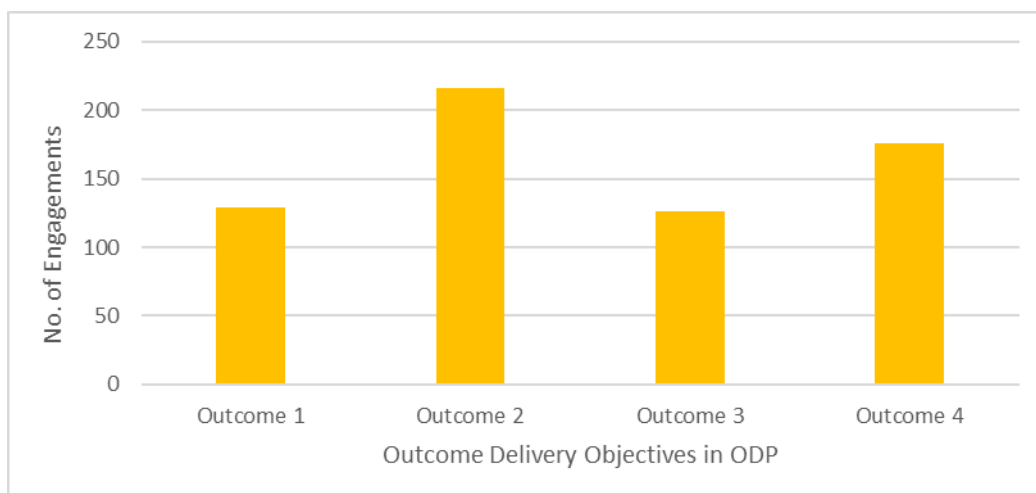
The overall breakdown of engagements held throughout the 2022/23 financial year are detailed below.

### **Breakdown of Stakeholder Engagement by Outcome Delivery Objectives**

Per our corporate plan, the Commission has four outcome delivery objectives and they are as follows:

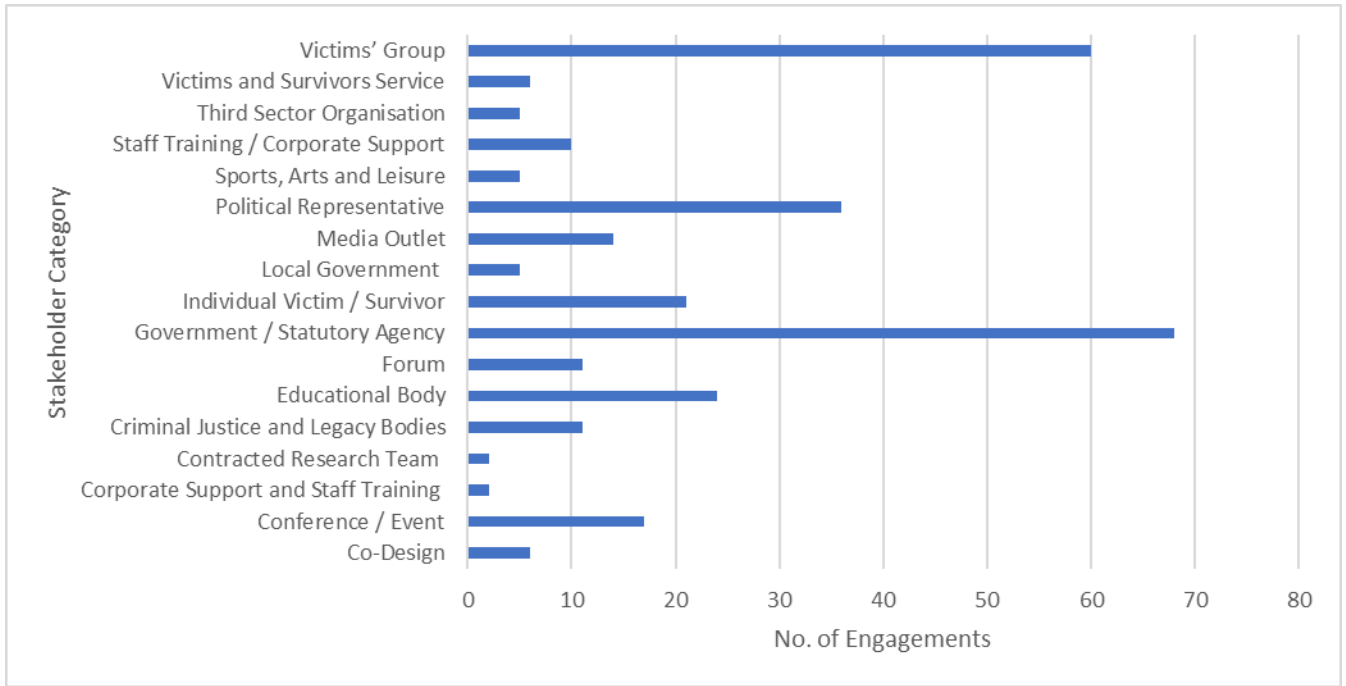
- Outcome 1: The needs of victims and survivors are met and their lives improved.
- Outcome 2: Learning from the experiences of victims and survivors contributes to a lasting peace.
- Outcome 3: Supporting young people to build a reconciled society.
- Outcome 4: The Commission is an effective and accountable organisation.

**The following chart shows a breakdown of activity in line with the Commission’s Outcome Delivery Objectives:**



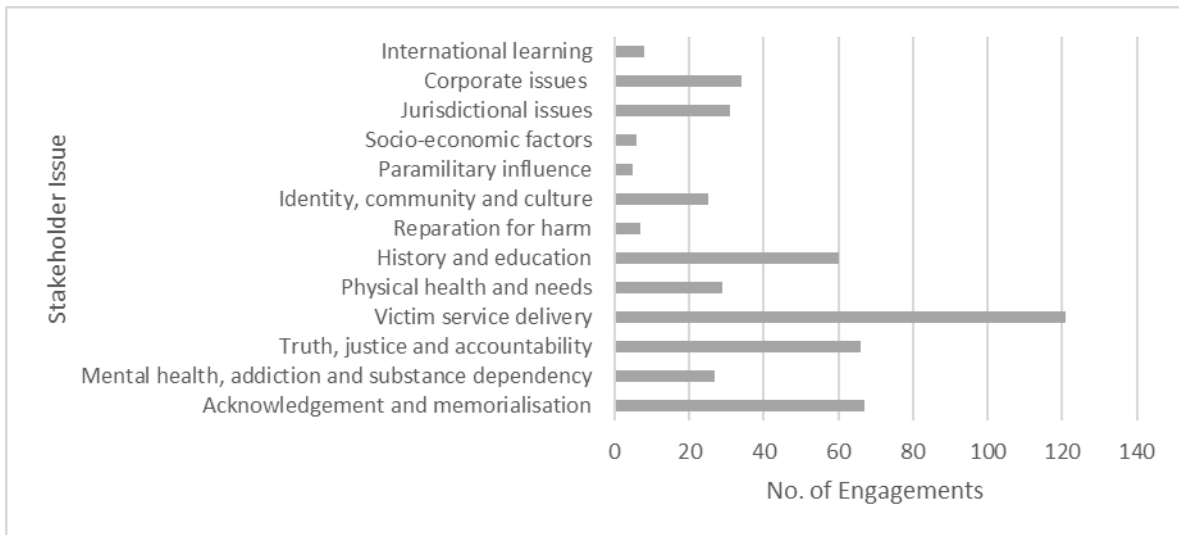
### **Breakdown of Stakeholder Engagement by Stakeholder Type:**

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



**Breakdown of Stakeholder Engagement by Stakeholder Issue:**

The graph below shows a breakdown of engagement activity based on the Stakeholder issue relevant to engagements.



## 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 resource budget allocation for 2022-23 was £876,000 (2021-22: £876,000), with a non-cash depreciation budget for 2022-23 of £19,000 (2021-22: £5,000). Due to the impact of IFRS 16 leases there is a technical adjustment needed of £26,000 between cash and non-cash. This will be notified to the Department into 2023-24.

In year the Commission received the £31k capital cash funding from 2021/22 and no additional non-cash Depreciation. The total Grant in Aid (Cash) for the 2022-23 year was £907k.

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

Expenditure Heading	Resource Budget 2022-23	Actual 2022-23
Salaries	£620,600	£585,402
Overheads & other	£158,700	£139,595
Programme (excluding PEACE IV expenditure of £19,882 in 2022-23)	£96,700	£123,918
<b>Total Recurrent (Resource)</b>	<b>£876,000</b>	<b>£848,915</b>
Capital *	£31,000	£31,000
<b>Total (Resource &amp; Capital)</b>	<b>£907,000</b>	<b>£879,915</b>

- \* This £31k Capital related to cash not received and due from TEO in 2021-22 and this technical adjustment was received and matched above within the 2022-23 financial year with the resource capital budget of 2021/22. For illustrative purposes it has been agreed that the £31k cash which should have been paid in 2021/22 is matched above with actual in 2022/23.

Actual non cash depreciation commitment per the audited accounts against the budget is shown below. The introduction of IFRS 16 from 1 April 2022 reflects a reduction in rent for the building and an increase in depreciation on the building.

Depreciation	£19,000	£45,697
<b>Total Budget</b>	<b>£926,000</b>	<b>£925,612</b>

In summary, the Commission reported a net overall underspend on the budget of £388 representing 0.04% of the final total budget available.

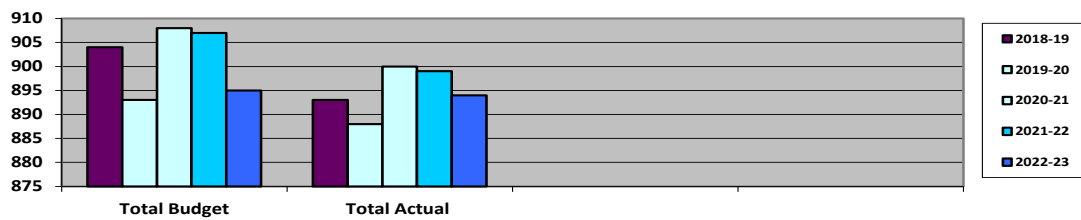
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements at page 70 with supporting notes.

## Long Term Expenditure Trends (5 years)

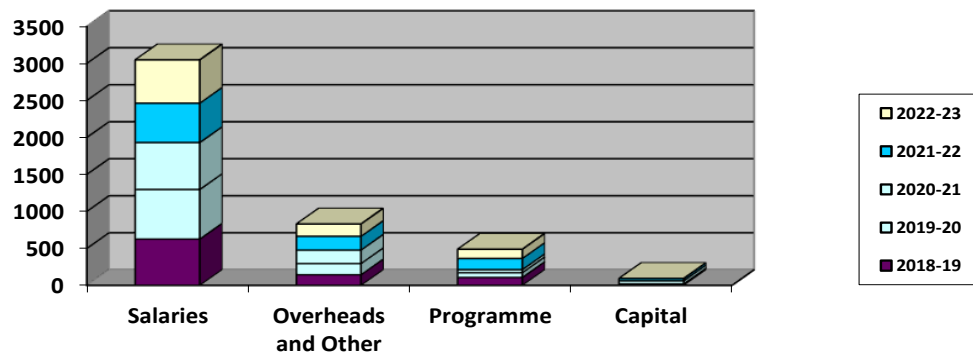
Expenditure Heading	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23
Salaries	£626,643	£ 670,169	£635,628	£531,599	£585,402
Overheads	£143,609	£ 152,413	£182,044	£185,639	£139,595
Programme (excluding PEACE IV expenditure of £19,882 in 2022-23)	£106,975	£ 63,569	£42,105	£151,079	£123,918
Capital	£16,698	£ 2,790	£41,733	£30,219	£31,000
<b>Total</b>	<b>£893,925</b>	<b>£ 888,941</b>	<b>£901,510</b>	<b>£898,536</b>	<b>£879,915</b>

## Analysis of Expenditure by Chart

### Total Actual vs Total Budget



### Expenditure in year by heading



## **2023-24 Financial Year**

The Commission has received Budget funding in 2023-24 of £849,000 excluding ring-fenced funding for depreciation. This represents an overall 3.2% reduction from 2022-23 and a larger percentage reduction in real terms due to inflationary cost pressures.

*Andrew Sloan*

**Accounting Officer**  
**13 November 2023**

## **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, Director of Policy Development, Research & Engagement, Head of Finance & Corporate Affairs and Head of Communications and Public Relations.

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 and Ministers announced on 2 February 2022 the appointment of a new Commissioner, Ian Jeffers who took up his post on 9 May 2022.

There were three Board meetings during 2022/23 and monthly Senior Management Team (SMT) meetings were held throughout the year. CVS is a sole corporate and Board meetings take place on a quarterly basis.

### **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 ran to the 9 May 2022 when the new Commissioner, Ian Jeffers took up post.

### **Senior Management Team**

The Chief Executive during 2022/23 was supported by a Senior Management Team comprising:

- Director of Policy Development, Research & Engagement
- Head of Finance & Corporate Affairs.
- Head of Communications and Public Relations.

### **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](http://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 she and her staff are wholly independent of the Commission. She reports her findings to the Northern Ireland Assembly.



The audit of the financial statements for 2022-23 will result in an audit fee of £16,000 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £14,100 was charged for the audit of the financial statements for 2021-22.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2022-23. (2021-22: nil)

### **Charitable Donations**

The Commission made no charitable or political donations during this period. (2021-22: 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 2022 to 31 March 2023 the Commission paid 100% of invoices within 30 days (2021-22: 100%) and 100 % within 10 days (2021-22: 98%).

### **Personal data**

The Commission noted no personal data breaches in 2022-23 (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 responsibilities of the 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
- 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 2022-23. 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 from 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 2022-23 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);
- Board & Senior Management team (SMT) meetings.
- 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 the Commissioner and his 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 takes into account all relevant guidance issued by Department of Finance (DoF) and The Executive Office;

- Ensure that he receives and reviews regular financial information concerning the management of his 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 and Risk Assurance Committee (ARAC) 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 2022-23 there were three 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 on a quarterly basis.

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 and the new Commissioner when he came into post all 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.

During 2023/24 the requirement to undertake an assessment of the Board's own effectiveness and its compliance with the Corporate Governance Code is planned to take place.

### **Commission Audit and Risk Assurance 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 2022-23 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 members 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 one 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.

During 2022/23 a recruitment of new ARAC members took place and the new membership of the committee in 2023-24 will comprise:

- Chair (William McGonigal, appointed 17/04/2023);
- Member (Ms Laura O'Neill, appointed 17/04/2023); and
- Member (Mr Conor Minnis, appointed 17/04/2023)

Audit and Risk Assurance Committee meetings are normally attended by the Accounting Officer, the Head of Internal Audit of Cavanagh Kelly, 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 five times during 2022-23. All members of the ARAC attended the five meetings apart from Brian McDonald who attended 4 meetings. All meetings were deemed quorate. The 1<sup>st</sup> meeting of the new committee took place on 30<sup>th</sup> May 2023 with full attendance.

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 2022-23 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 2023 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 2022-23 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 and Priorities setting and In-Year Monitoring process; and

- The Commission's 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 2022-23.

### **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. This extension has been availed off and renewed for the 2023-24 year.

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:

- IT Security Governance – Satisfactory Assurance;
- Communications & Marketing – Satisfactory Assurance;
- Financial Management & Reporting – Satisfactory Assurance;
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2022-23 covering governance, risk and controls. An additional review by Cavanagh

Kelly on Compliance with the MSFM (Management Statement & Financial Memorandum) was also a Satisfactory outcome.

### **Northern Ireland Audit Office (NIAO)**

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 2021/22 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 objective's 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 NDPB 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 SMT meetings on a monthly basis and on a quarterly basis at Board and 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 2022-23 (2021-22: 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 Commission's website at [www.cvsni.org](http://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 2022-23 the Commission:

- Processed two requests for information under the Freedom of Information Act 2000 and no 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 (2021-22: 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 (MPMNI). MPMNI also endorses through the Declaration on Government Reform the mandate for functional standards. These standards support me as Accounting Officer to oversee functional work effectively and efficiently, and to target improvement.

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 2022-23.

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

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff for 2022/23 has been agreed and this is due to be paid to CVS staff in 2023.

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

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](http://www.nicscommissioners.org)

The Executive Office and Ministers agreed on 2 February 2022 to appoint 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. This report is based on accrued payments made by CVS and thus recorded in these accounts.

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

	2022-23				2021-22			
	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)
<b>Commissioner Ian Jeffers (Appointed 9 May 2022)</b>	60-65 (FTE 75-80)	-	26	85-90 (FTE 100- 105)	-	-	-	-
<b>Chief Executive Andrew Sloan *</b>	65-70	-	25	90-95	70-75	-	28	100-105

\*Until 9 May 2022 when the new Commissioner took up post, Andrew Sloan 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, employer pension contributions, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments or 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.

## **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 2023 (or during the period ended 31 March 2022).

## **Bonuses**

Bonuses relate to the performance in the year in which they become payable to the individual.

No bonuses were paid in the period ended 31 March 2023 (or during the period ended 31 March 2022).

## **Compensation for Loss of Office (audited)**

There was no compensation for loss of office in 2022-23 (2021-22: nil).

## Fair Pay Disclosure (audited information)

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. The banded remuneration of the highest-paid director in the Commission in the financial year 2022-23 was FTE £75,000 - £80,000 (2021-22: £70,000- £75,000). This was 1.95 times (2021-22 2.17) the median remuneration of the workforce, which was £39,748 (2021-22: £33,459). See tables below.

	2022-23	2021-22
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	75-80	70-75
Range of Staff remuneration (to the nearest £1,000)	25-80	25-75
Median Total Remuneration *	£39,748	£33,459
Ratio	1.95	2.17

	2022-23	2021-22
% Change in the Highest Overall Directors Pay and Bonuses	6.9%	(5%)
% Change in the Overall staff Pay and Bonuses	10.3%	(10%)
Upper Quartile Median (75 percentile)	£46,369 (Ratio – 1.67)	£49,261 (Ratio – 1.47)
Lower Quartile Median (25 percentile)	£33,459 (Ratio - 2.32)	£31,244 (Ratio - 2.17)

\*The changes in ratio between the current year and the previous year are due to the new Commissioner starting his role on 9<sup>th</sup> May 2022 and the Chief Executive stepping out of the role of Interim Commissioner.

In 2022-23, nil employees (2021-22, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £26,847 to £75,464 (2021-22: £26,295 to £74,912). The changes in ratio between the current year and the previous year are due to the new Commissioner starting his role and the Chief Executive stepping out of the role of Interim Commissioner on the 9<sup>th</sup> May 2022.

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 2022-23 (audited information)**

	Accrued pension at pension age as at 31/3/23 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
<b>Commissioner Ian Jeffers (Appointed 9 May 2022)</b>	0-5	0-2.5	21	-	16	-
<b>Chief Executive Andrew Sloan*</b>	5-10	0-2.5	92	67	16	-

\*Until 9 May 2022 when the new Commissioner took up post, Andrew Sloan received additional salary in relation to his appointment as the Interim Commissioner.

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).

### **McCloud Judgment**

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

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

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

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/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%.

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

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

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

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

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

### **Partnership Pension Account**

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



Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic, Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**. Further details about the NICS pension schemes can be found at the website [www.finance-ni.gov.uk/civilservicepensions-ni](http://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 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

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

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

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

#### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure

applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (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**

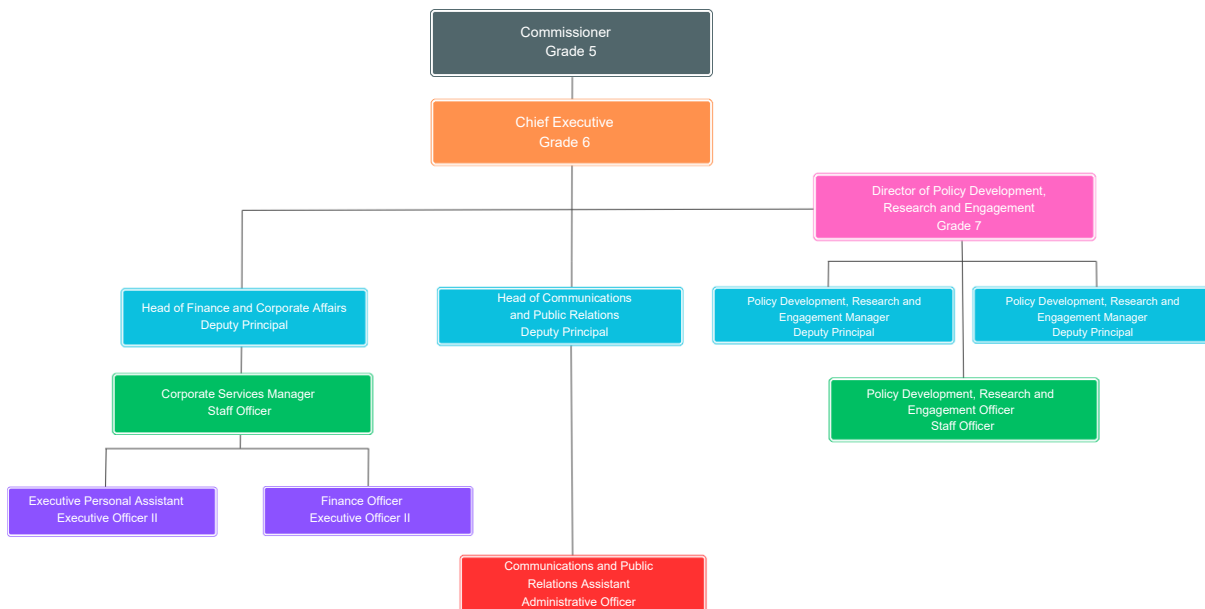
This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation 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.

# 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 BCS (Business Consultancy Service) report was issued in June 2023 and the finalisation of the organisational structure was agreed below.

### CVS Organisational Chart



At 31 March 2023, the staff of the Commission complement was comprised of 12 staff. There were 4 Vacancies 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 permanently employed by the Commission at the end of the 2022-23 financial year by gender (prior year comparison in brackets) for each of the following groups:

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

**Commission Staffing Statistics (incl. Agency) at 31 March 2023 (31 March 2022)**

**Equality, Diversity and Inclusion**

	Gender	
	Male	Female
<b>Directors (incl. Commissioner)</b>	1 (1)	0 (0)
<b>Senior Managers</b>	2 (1)	2 (2)
<b>Employees</b>	1 (1)	2(3)

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 Commission’s commitment to equality of opportunity is available on our website. [www.cvsni.org](http://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.

CVS uses the findings of any equality monitoring and analysis to inform its programme of targeted outreach activity to address any areas of under-representation. As a public authority, CVS has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions.

### **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 with the Commission for Victims and Survivors:

#### Commissioner

	Working days lost 2022-23	Average days lost per WTE member of staff	Absence rate 2022-23
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
<i>2021-22</i>	<i>0</i>	<i>0</i>	<i>0%</i>

#### Staff

	Working days lost 2022-23	Average days lost per FTE member of staff	Absence rate 2022-23
Including long term absence	7	1.0	0.38%
Excluding long term absence	7	1.0	0.38%
<i>2021-22 – Including long term absence</i>	<i>26</i>	<i>4.33</i>	<i>1.55%</i>
<i>2021-22 – Excluding long term absence</i>	<i>26</i>	<i>4.33</i>	<i>1.55%</i>

## Senior Civil Servants

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

Salary Band	2022-23 Number	2021-22 Number
Pay Scale 4 £168,381 - £192,609	0	0
Pay Scale 3 £124,834 - £142,418	0	0
Pay Scale 2 £96,722 - £108,118	0	0
Pay Scale 1 £75,464 - £84,674	1	1

## Staff Costs (audited information)

	2022-23			2021-22	
	Permanently employed staff	Others (Agency Costs)	Commissioner	Total	Total
Wages and salaries	£285,979	£71,878	£67,058	£424,915	£431,209
Social security costs	£35,165		£8,495	£43,660	£25,408
Other pension costs	£93,893		£22,934	£116,827	£74,982
<b>Sub Total</b>	<b>£415,037</b>	<b>£71,878</b>	<b>£98,487</b>	<b>£585,402</b>	<b>£531,599</b>
Less recoveries in respect of outward secondments	-	-	-	-	
<b>Total net costs</b>	<b>£415,037</b>	<b>£71,878</b>	<b>£98,487</b>	<b>£585,402</b>	<b>£531,599</b>

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 this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

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

For 2022-23, employers' contributions of £116,827 were payable to the NICS pension arrangements (2021-2022 £74,982) 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 (2021-2022: £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% (2021-2022, 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% (2021-2022 £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 (2021-22: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2021-22: £nil).

### Average number of persons employed (Audited)

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

2022-23					2021-22
Number					Number
Activity	Permanently employed staff	Agency	Commissioner	Total	Total
Commissioners	-	-	1	1	1
General Administration	3	2		5	4
Management	4			4	3
<b>Total</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>10</b>	<b>8</b>

### Staff turnover

During 2022-23 there was an increase in overall average staff numbers (Permanent & Agency) with the recruitment of permanent and agency posts.

### Off Payroll Engagements

The Commission made no off payroll payments during this period (2021-22: nil).

### Consultancy Engagements

The Commission made no payments to consultancy suppliers during 2022-23 (2021-22: £nil).

### Exit Packages (Audited)

There were no exit packages provided by the Commission during this period (2021-22- £nil)

## **2.3 Assembly Accountability & Audit Report**

### **Losses and Special Payments (Audited)**

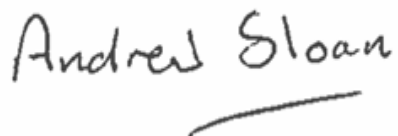
There were no losses or special payments during this period (2021-22:nil)

### **Fees and Charges (Audited)**

There were no fees and charges for the reuse of any information the Commission holds. (2021-22: 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. (2021-22: nil)

*Andrew Sloan*  


**Accounting Officer**  
**13 November 2023**

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

### **Opinion on financial statements**

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2023 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. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2023 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 and Regularity of Public Sector Bodies 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 that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that 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 Financial 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 the 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 the Accounting Officer's Responsibilities, the Commission 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 are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing 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 the Commission for Victims and Survivors for Northern Ireland's 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 posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;

- documenting and evaluating the design and implementation of internal controls in place to mitigate 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

## **Report**

I have no observations to make on these financial statements.



**Dorinnia Carville**  
**Comptroller and Auditor General**  
**Northern Ireland Audit Office**  
**106 University Street**  
**BELFAST**  
**BT7 1EU**

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

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

	Note	2022-23 £	2021-22 £
<b>Income</b>			
EU Income	2	(19,882)	(55,165)
<b>Expenditure</b>			
Staff costs	3	585,402	531,599
Depreciation and Amortisation	3	45,697	21,326
Other Operating Expenditure	3	283,396	391,883
Losses on disposal	3	-	1,274
<b>Total Operating Expenditure</b>		<b>914,495</b>	<b>946,082</b>
<b>Net Expenditure for the year</b>		<b>894,613</b>	<b>890,917</b>
<b>Other Comprehensive Expenditure</b>		-	-
<b>Comprehensive net expenditure for the year</b>		<b>894,613</b>	<b>890,917</b>

All amounts above relate to continuing activities.  
The notes on pages 74 to 82 form part of these accounts.



## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	Note	2022-23		2021-22	
		£	£	£	£
<b>Non-current assets</b>					
Property, plant and equipment	4	133,071		61,859	
<b>Total non-current assets</b>			<b>133,071</b>		<b>61,859</b>
<b>Current assets</b>					
Trade and other receivables	7	62,114		57,427	
Cash and cash equivalents	8	29,688		58,453	
<b>Total current assets</b>			<b>91,802</b>		<b>115,880</b>
<b>Total assets</b>			<b>224,873</b>		<b>177,739</b>
<b>Current liabilities</b>					
Trade and other payables	9	(125,341)		(181,822)	
Finance Lease	10	(25,927)		-	
<b>Total current liabilities</b>			<b>(151,268)</b>		<b>(181,822)</b>
<b>Total assets less current liabilities</b>			<b>73,605</b>		<b>(4,083)</b>
Non Current Liabilities - Finance Lease			(61,458)		-
<b>Total assets less total liabilities</b>			<b>12,147</b>		<b>(4,083)</b>
<b>Taxpayers' equity</b>					
General Fund			7,649		(4,738)
Revaluation reserve			4,498		655
<b>Total equity</b>			<b>12,147</b>		<b>(4,083)</b>

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 November 2023**

**The notes on pages 74 to 82 form part of these accounts.**

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

	Note	2022-23	2021-22
		£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(894,613)	(890,917)
Depreciation and Amortisation	3	45,697	21,326
Net impact of IFRS16 Deferred interest		920	-
Losses on disposal	3	-	1,274
(Increase) / Decrease in trade and other receivables	7	(4,687)	16,899
(Decrease) / Increase in trade and other payables	9	(56,481)	27,678
<b>Net cash outflow from operating activities</b>		<b>(909,164)</b>	<b>(823,740)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	-	(30,219)
Payment of Finance Lease	10a	(26,601)	-
<b>Net cash outflow from investing activities</b>		<b>(26,601)</b>	<b>(30,219)</b>
<b>Cash flows from financing activities</b>			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		907,000	876,000
<b>Net financing</b>		<b>907,000</b>	<b>876,000</b>
<b>Net increase/ (decrease) in cash and cash equivalents in the period</b>	<b>8</b>	<b>(28,765)</b>	<b>22,041</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>58,453</b>	<b>36,412</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>29,688</b>	<b>58,453</b>

The notes on pages 74 to 82 form part of these accounts.

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

	General Fund £	Revaluation Reserve	Taxpayers' Equity £
<b>Changes in Taxpayers' Equity 2021-22</b>			
<b>Balance at 1 April 2021</b>	10,179	140	10,319
Grants from sponsoring department	876,000	-	876,000
Comprehensive Expenditure for the year	(890,917)	-	(890,917)
<b>Revaluation Reserve Gain</b>	-	515	515
<b>Balance at 31 March 2022</b>	<b>(4,738)</b>	<b>655</b>	<b>(4,083)</b>
<b>Changes in Taxpayers' Equity 2022-23</b>			
<b>Balance at 1 April 2022</b>	<b>(4,738)</b>	<b>655</b>	<b>(4,083)</b>
Grants from sponsoring department	907,000	-	907,000
Comprehensive Expenditure for the year	(894,613)	-	(894,613)
Revaluation Reserve Gain	-	3,843	3,843
<b>Balance at 31 March 2023</b>	<b>7,649</b>	<b>4,498</b>	<b>12,147</b>

The notes on pages 74 to 82 form part of these accounts.

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

### NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

#### 1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2022-23 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 2023 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 2022-23.

#### 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 £907,000 in 2022-23 (2021-22: £876,000).

#### 1.4 EU Income

In 2022-23 the Commission received EU Income of £19,882 (2021-22:£55,165) 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 (SOFP).

#### 1.5 Property, Plant and Equipment

Property, Plant and Equipment (PPE) are fully funded by TEO. PPE 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.

PPE are stated at historical cost and then revalued under IAS 16. Revaluation of non-current assets has been applied in 2022-23. 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                           |
| • Building               | period of lease up to 31 July 2026 |
| • 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.

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2022-23

## 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 2022-23.

## 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 2022-23, employers' contributions of £116,827 were payable to the NICS pension arrangements (2021-22 £74,982) 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 2022-23.

## 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.

## 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 2023

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2022-23 and which are relevant to its operations. We have considered IFRS 16 'Leases' and the Commission has adopted the standard with effect from 1 April 2022.

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

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

#### IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors

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 'Leases' this became effective in the public sector from 1 April 2022 and has been applied to the organisation.

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2022-23

<b>NOTE 2 - Income</b>		
	<b>2022-23</b>	<b>2021-22</b>
	£	£
EU Income	19,882	55,165

### **NOTE 3 - Other Operating Expenditure**

	<b>2022-23</b>	<b>2021-22</b>
	£	£
<b>Staff costs:</b>		
Wages & salaries	353,037	262,126
Social security costs	43,660	25,408
Other pension costs	116,827	74,982
Agency & Seconded staff costs	71,878	169,083
<b>Total for Staff Costs</b>	<b>585,402</b>	<b>531,599</b>
<b>Other expenditure:</b>		
Travel & subsistence	5,343	1,637
Staff and ARAC recruitment	9,416	20,210
Staff training	9,766	18,085
Postage	341	222
Telephone	3,984	3,102
Hospitality	445	478
External Audit	16,000	14,100
Internal Audit	8,223	7,349
Asset disposal gain	(258)	-
Office consumables	9,105	12,738
Annual contracts	1,382	1,000
IT licences/services	20,238	22,530
HR Services	-	2,733
Professional Fees Subscriptions	1,221	922
CPD Procurement Costs	4,391	12,029
Equality Services	220	200
Corporate services	9,601	7,959
	<b>99,418</b>	<b>125,293</b>
<b>Premises Costs</b>		
Equality House - MOTO	39,257	60,346
Interest on leases	920	-
	<b>40,177</b>	<b>60,346</b>
<b>Total Other Expenditure</b>	<b>139,595</b>	<b>185,639</b>
<b>Programme Expenditure</b>	<b>2022-23</b>	<b>2021-22</b>
	£	£
Engagement with the Sector	16,968	39,798
Population Survey	19,680	19,548
Victims and Survivors & Youth Forum	18,190	3,250
GB Victims & Survivors Residential	10	23,765
ROI Victims & Survivors Residential	123	26,269
Events at Westminster / Dublin	12,924	-
Website & Rebranding	44,844	15,648
Policy Support	-	5,000
Research - PEACE IV	19,882	55,165
Communication Services (incl. Advertising)	4,600	10,121
Media Monitoring	6,580	7,680
<b>Total Programme Expenditure</b>	<b>143,801</b>	<b>206,244</b>
<b>Total Other &amp; Programme Expenditure</b>	<b>283,396</b>	<b>391,883</b>
<b>Total Operating Expenditure</b>	<b>868,798</b>	<b>923,482</b>

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2022-23



Non Cash Items	2022-23	2021-22
	£	£
Depreciation and Amortisation	19,605	21,326
IFRS 16 Depreciation on Right of Asset lease	26,092	-
Losses on disposal	-	1,274
<b>Total Non Cash Items</b>	<b>45,697</b>	<b>22,600</b>
<b>Overall total</b>	<b>914,495</b>	<b>946,082</b>

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £6,494 (2021-22: £3,920). Further analysis of staff costs is located in the Accountability report on page 61.

The reduction in premises Costs and the increase in non-cash items reflects the introduction of IFRS 16 'Leases' on 1 April 2022.

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

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2022-23

## NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

2022-23	Buildings - Right of Use	Furniture & Fittings	Office Equipment	IT Equipment	Total
Cost	£	£	£	£	£
At 1 April 2022	-	32,537	-	67,219	99,756
Additions	-	-	-	-	-
IFRS 16 opening balance adjustment	113,066	-	-	-	113,066
Disposals	-	-	-	(15,998)	(15,998)
Revaluation	-	2,691	-	2,275	4,966
<b>At 31 March 2023</b>	<b>113,066</b>	<b>35,228</b>	<b>-</b>	<b>53,496</b>	<b>201,790</b>
<b>Depreciation</b>					
At 1 April 2022	-	3,930	-	33,967	37,897
Charged in year	26,092	3,254	-	16,351	45,697
Disposals	-	-	-	(15,998)	(15,998)
Revaluation	-	325	-	798	1,123
<b>At 31 March 2023</b>	<b>26,092</b>	<b>7,509</b>	<b>-</b>	<b>35,118</b>	<b>68,719</b>
<b>Net Book Value at 31 March 2023</b>	<b>86,974</b>	<b>27,719</b>	<b>-</b>	<b>18,378</b>	<b>133,071</b>
<b>Net Book Value at 31 March 2022</b>	<b>-</b>	<b>28,607</b>	<b>-</b>	<b>33,252</b>	<b>61,859</b>
<b>Asset Financing</b>					
Owned	-	27,719	-	18,378	46,097
Finance Lease	86,974	-	-	-	86,974
<b>Net Book Value at 31 March 2023</b>	<b>86,974</b>	<b>27,719</b>	<b>-</b>	<b>18,378</b>	<b>133,071</b>
<b>2021-22</b>					
Cost	Buildings - Right of Use	Furniture & Fittings	Office Equipment	IT Equipment	Total
	£	£			£
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
<b>At 31 March 2022</b>	<b>-</b>	<b>32,537</b>	<b>-</b>	<b>67,219</b>	<b>99,756</b>
<b>Depreciation</b>					
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
<b>At 31 March 2022</b>	<b>-</b>	<b>3,930</b>	<b>-</b>	<b>33,967</b>	<b>37,897</b>
<b>Net Book Value at 31 March 2022</b>	<b>-</b>	<b>28,607</b>	<b>-</b>	<b>33,252</b>	<b>61,859</b>
<b>Net Book Value at 31 March 2021</b>	<b>-</b>	<b>4,529</b>	<b>-</b>	<b>49,195</b>	<b>53,725</b>
<b>Asset Financing</b>					
Owned	-	28,607	-	33,252	61,859
<b>Net Book Value at 31 March 2022</b>	<b>-</b>	<b>28,607</b>	<b>-</b>	<b>33,252</b>	<b>61,859</b>

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## NOTE 5 - 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 6 - IMPAIRMENTS

An impairment review took place on the Fixed Assets during 2022/23 and no impairments were required.

## NOTE 7 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2022-23	2021-22
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	11,641	8,644
Other Debtors	753	-
Accrued EU Income	49,720	48,783
<b>Balance at 31 March</b>	<b>62,114</b>	<b>57,427</b>

This Accrued EU income owed to CVS by SEUPB/VSS at 31st March 2023 is £49,720. This will be used to offset the EU ad of £32,055 (Note 9) and amounts owing to CVS as at 31st March 2023.

## NOTE 8 - CASH AND CASH EQUIVALENTS

	2022-23	2021-22
	£	£
Balance at 1 April	58,453	36,412
Net change in cash and cash equivalent balances	(28,765)	22,041
<b>Balance at 31 March</b>	<b>29,688</b>	<b>58,453</b>

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

## NOTE 9 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME

	2022-23	2021-22
	£	£
<b>Amounts falling due within one year:</b>		
Taxation and social security	14,476	6,727
Accruals	78,810	124,095
Other Creditors (VSS Cash Advance)	32,055	51,000
<b>Balance at 31 March</b>	<b>125,341</b>	<b>181,822</b>

The Commission received original EU Advances of £72,000 from the Victims & Survivors Service (VSS). This EU advance owing at the 31st March 2023 is £32,055 and this will be offset against claims currently in the system with SEUPB / VSS. (See Note 7)

## NOTE 10 - 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 to 31st July 2026 subject to review. The commitments of this MOTO under IFRS 16 Leases are as follows:

Buildings Lease - Right of Use Asset	2022-23 £	2021-22 £
Not later than 1 year	26,601	-
Later than 1 year and not later than 5 years	62,069	-
Interest	(1,285)	-
<b>Present value of obligations</b>	<b>87,385</b>	-

## NOTE 10a- CASH OUTFLOW FOR LEASES

	2022-23 £	2021-22 £
Total Cash outflow for Leases	26,601	-

## NOTE 11 - 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.

	2022-23 £	2021-22 £
TEO Grant-In-Aid Income	907,000	876,000
Special EU Programmes Body Income	19,882	55,165
Equality Commission	101,279	78,877
Department of Finance	16,047	5,198
The Executive Office	5,906	-

## NOTE 12 - 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 22 November 2023.