



**The Commission for
Victims & Survivors**

Annual Report and
Accounts 2015-16

The Commission for Victims and Survivors for Northern Ireland

Annual Report and Accounts 2015-16

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 (formerly the Office of the First Minister and deputy First Minister) on 23 December 2016

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ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

| | Page |
|--|-------------|
| Foreword | 4 |
| 1. Performance Report | |
| 1.1 Overview | 6 |
| 1.2 Performance Analysis | 10 |
| 2. Accountability Report | |
| 2.1 Corporate Governance Report | |
| 2.1.1 Directors Report | 31 |
| 2.1.2 Statement of Accounting Officer Responsibilities | 34 |
| 2.1.3 Governance Statement | 36 |
| 2.2 Remuneration & Staff Report | 51 |
| 2.3 Assembly Accountability & Audit report | 65 |
| 3. The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly | 68 |
| 4. Annual Accounts 2015-16 | |
| 4.1 Statement of Comprehensive Net Expenditure | 71 |
| 4.2 Statement of Financial Position | 72 |
| 4.3 Statement of Cash Flows | 73 |
| 4.4 Statement of Changes in Taxpayers Equity | 74 |
| 4.5 Notes to the Accounts | 75 |

Foreword

The number of people coming forward for help and support as victims and survivors is currently growing by more than twenty percent each year. Perhaps this should not come as a surprise; research by the Commission indicates that 500,000 people in Northern Ireland are victims and survivors of the conflict. This includes up to 200,000 adults with mental health problems, 40,000 people suffering with injuries and 3,720 bereaved families.

Often those who are now coming forward are people who have not looked for help before. Many still, on a daily basis, relive trauma or cope with bereavement or the physical pain of an injury.

The proposed institutions and services of the Stormont House Agreement, including not only the Historical Investigations Unit, Independent Commission for Information Retrieval, and Oral History Archive, but also the much needed Pension for those severely injured, the Mental Trauma Service, Advocate Counsellor support and the Implementation and Reconciliation Group represent the most comprehensive set of proposals yet to address victims' needs. These proposals reflect considerable input from the Victims and Survivors Forum and align with the Commission's Advice on Dealing with the Past submitted to Ministers in August 2014.

The exclusion of these measures from the Fresh Start Agreement in November 2015 resulted in enormous disappointment for Victims and Survivors sector and this has been strongly articulated and communicated by the Forum and the Commission. Promoting the implementation of all of these measures for dealing with the past will continue to be a top priority. If we are to move on as a peaceful and sharing society we have to deal with a painful past and acknowledge that it still affects the present.

The Victims and Survivors Forum plays a critically important role for the Commission and ensures that Government policy is developed in collaboration and co-design with victims and survivors. We are initiating an open and transparent process to appoint new members to the Forum and to establish for the first time a wider Victims Panel. This will further strengthen the position of victims and survivors in determining how we deal with the past, deliver services to those who have been harmed and build for the future.

In 2016, we have already passed the mid-point of the 2009-2019 Victims and Survivors Strategy and it is important that we take stock of what has been achieved to date. The Commission's successful two day conference in March 2016 launched a review which the Commission is conducting in partnership with a steering group and with the help of an external consultant. The final report and policy advice will be submitted to the First and deputy First Ministers and will identify the areas that we need to focus on over the remaining years and possibly beyond 2019.

There is a pressing need for review of the current programmes of support and assistance delivered by the Victims and Survivors Service (VSS) in order to take account of feedback from victims and survivors, to improve the quality of the services provided and to adapt to the current situation of increasing demand for schemes and the need for better outcomes. The Commission has worked closely with the Victims and Survivors Service and The Executive Office in a co-design process and will deliver advice to Government on this review in 2016-17.

As we move towards a new model to address trauma and mental health and to implement measures for dealing with the past there is an opportunity to build capacity within and across victim's organisations, to ensure victims and survivors are receiving quality services in a consistent way regardless of location. The Commission is working with the co-design team and with victims groups to deliver revised standards for the delivery of services to victims and survivors. This will be the benchmark for capacity building and will be supported by a bid for €17.6 million PEACE IV funding for voluntary and community organisations.

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

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

Judith Thompson
Commissioner for Victims and Survivors
Date: 19 December 2016

1. Performance Report

Secretary to the Commission's Statement

As Secretary to the Commission, it is my job to support the Commission in its work and also to make sure that the organisation is effective and efficient in the conduct of its business. The performance of the Commission in terms of delivery against business plan targets is one of my key functions. It is important that a focus is kept on this area, ensuring that the best outcomes are delivered in all aspects of our work.

As Accounting Officer, I am also charged by the The Executive Office (formerly the Office of the First Minister and deputy First Minister) to ensure that the operation of the organisation complies with good governance practice and has sound systems of internal control.

I am pleased that the Commission has achieved 89% of its outlined Corporate Objectives as well as managing its budget effectively to ensure compliance with TEO guidelines.

1.1 Overview

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

The Commission is a Non-departmental Public Body (NDPB) of The Office of the First Minister and deputy First Minister (now 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 (FRM) and the Accounts Direction as issued by The Office of the First Minister and deputy First Minister (now The Executive Office).

Principal Activities

The Commission's work is based upon:

- The NI Executive's 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 Business Plan.

The principal aim of the Commission is to promote the interests of victims and survivors. The mission of the Commission is to address the needs of all victims and survivors by ensuring excellent service provision, acknowledging the legacy of the past and building for a better future.

Risk

The Commission's Risk Register was reviewed by SMT on a weekly basis and, once a Commissioner was appointed, presented to the Board on a monthly basis and to the Audit and Risk Committee on a quarterly basis. The Commission's policy is risk averse/cautious.

During the 2015-16 year the Commission reviewed its Risk Management Strategy. A review of the Corporate Risk Register was completed and there were no new risks identified.

This year the key risks to the delivery of the Commission's objectives were the continuing reduction in funding, with an opening budget reduction of 12.8%. The Commission mitigated this risk through its premises relocation exercise to Equality House. A significant risk faced in 2015-16 was the continuing interim governance procedures in place due to the absence of a Commissioner. Again this risk was mitigated through the appointment of Judith Thompson as the new Commissioner in September 2016.

Going Concern

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. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements. The Commission was to have a triennial review during 2014-15 however The Executive Office delayed this exercise due to the absence of a Commissioner, and it is now anticipated that the review shall be undertaken in 2016-17. The Commission has had its budget allocation for 2016-17 approved by The Executive Office.

Performance Summary

There were 37 targets in the Business Plan for 2015-16, with 33 (89%) achieved and 4 (11%) partially achieved.

The Commission reported a total underspend of £327 representing 0.04% of the total budget available which is detailed further in the Financial Performance section on page 29.

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.

Interest Rate and Currency Risk

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

Sustainability

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

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

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

Identifying and communicating the Commissions aims, values and objectives

The Commission is required to produce a three-year Corporate Plan and annual Business Plan within the timescales agreed with the Office of the First Minister and deputy First Minister/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 Strategic Priorities;
- Key Performance Indicators;
- Resource Allocation;
- Outputs, Results and Impacts; and
- Senior Responsible Officer.

In summary, there were 37 targets in the Business Plan for 2015-16, with 33 (89%) achieved and 4 (11%) partially achieved as detailed under each corporate objective in the tables below.

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

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 1.1. Forum contribution to improved services | Forum Report to Commissioner produced by end of January 2016 | | ✓ (1) | |
| | Service issues discussed at 3 meetings of the Forum. | | | |
| | Forum Services Working Group to meet and engage with VSS on 3 occasions. | | | |
| 1.2. Service Reporting | 4 quarterly reports completed and submitted during 2015-16 | ✓ | | |
| | Monthly tri-lateral meetings with the Victims and Survivors Service and OFMDFM | | | |
| | Quarterly meetings between Chair of the VSS Board and the Commission. | | | |

| Objectives | Key Actions | Performance Assessment | | |
|--|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 1.3. Co-design and planning for future service delivery | Meet with OFMDFM officials on a monthly basis as part of the Co-design process | ✓ | | |
| | Participation in the Co-design working groups for the duration of the project. | | | |
| | Monitor the VSS Assessment processes. | | | |
| 1.4. Evaluation of the personalised budget pilot | A major evaluation of the personalised budget pilot is produced. | ✓ | | |
| 1.5. Review of the implementation of the Victims and Survivors Strategy 2009-2019 | A Mid Term Evaluation of the 2009 to 2019 Strategy is progressed. | ✓ | | |
| 1.6. Pension Research | Research report on the viability and actual costs for implementing a pension for the severely injured. | | ✓ (2) | |
| 1.7. Annual Conference | Conference to be held to consider the review of the Strategy 2009-2019 | ✓ | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 1.8. Development of the PEACE IV Programme | Commission informs the development of the PEACE IV Programme in relation to Victims and Survivors | ✓ | | |
| | Commission participates in Departmental working group for the development of the PEACE IV Programme for Victims and Survivors | | | |
| | Commission develops integral role in the provision of a Mental Trauma Service as outlined in Stormont House Agreement (SHA) | | | |
| 1.9. Review of the Minimum Standards 2011 document | Minimum Standards document of 2011 is reviewed, refreshed and reissued in 2015. | | ✓ (3) | |

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

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 2.1. Forum contribution to raising the awareness of the impact of the past | Report to Commissioner produced by end of January 2016. | ✓ | | |
| | 3 Forum Meetings to focus on issues of Dealing with the Past. | | | |
| | Dealing with the Past Working Group to meet on 4 occasions to discuss issues | | | |
| 2.2. Commission promotes victims and survivors views on Dealing with the Past | Commission advocates for a pension for the seriously injured with government | ✓ | | |
| | Commission advocates for an improved justice system for victims and survivors | | | |
| | Commission and Forum engages with the oral history archive and the factual historic timeline of the SHA | | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 2.3. Commission monitors and contributes to the implementation of the Stormont House Agreement | Commission and the Forum engages with Office of Police Ombudsman Northern Ireland (OPONI), Police Service for Northern Ireland (PSNI) and Department Of Justice (DOJ) on the implementation of the Historical Inquires Unit (HIU). | ✓ | | |
| | Commission and Forum engages with the relevant officials on the implementation of the Independent Commission on Information Retrieval (ICIR) and Implementation and Reconciliation Group (IRG) | | | |
| | Commission and Forum engages with academics and politicians on the implementation of SHA | | | |
| | Commission and Forum engage with Department for Social Development on implementation of welfare in SHA | | | |

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

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 3.1. Forum contribution to a better and shared future | Report to Commissioner produced by end of January 2016 | | ✓ (4) | |
| | 3 Forum Meetings to focus on issues of Building for the Future. | | | |
| | The Building for the Future Working Group to meet on 4 occasions to discuss issues. | | | |
| 3.2. Building for the Future - Research | Commission monitors the implementation of the recommendations of the BFF Research | ✓ | | |

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

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 4.1. Management of the Forum | Forum meets on 10 occasions during the year | ✓ | | |
| | Follow up of Independent Evaluation recommendations for the Forum | | | |
| | Implementation of the business case to include the appointment of additional Forum members and Expert Panel | | | |
| 4.2. Engagement with the Sector - Seminars | The Commission will hold four quarterly seminars during the year (Services, Dealing with the Past, Building for the Future and responsive to live issues) | ✓ | | |
| | A seminar report will be produced for each event | | | |
| 4.3. Engagement with the Sector (Northern Ireland) | The Commission's attendance at group events and meetings across Northern Ireland | ✓ | | |
| | Commission attendance at Victims Practice Meetings | | | |

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 4.4. Commission engages with individual Victims and Survivors | Commission addresses the concerns of individual victims and survivors throughout the year both proactively and in relation to live issues emerging. | ✓ | | |
| | Commission manages a portfolio of individual complaints and issues on behalf of victims and survivors | | | |
| | Database of issues kept up to date to inform policy development | | | |
| 4.5. International Engagements | Commission builds on international links to inform best practice in Northern Ireland | ✓ | | |
| | Commission builds on links made within the Basque Country | | | |
| | Commission engages with the latest EU developments in relation to victims and survivors | | | |
| 4.6. Responding to consultations | Response submitted to relevant consultations within required deadlines | ✓ | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|--|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 4.7. Engage with Communications Expert to implement the strategy and increase the media profile of the Commission | Develop and approve Communications Plan | ✓ | | |
| | Review, develop and maintain the Commissions website and social media accounts | | | |

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

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.1. To comply with the requirements of the Department in order to manage, monitor and report on the budget. | To effectively manage the Commission's funds within 1.5% of agreed budget, meeting requirements of Department | ✓ | | |
| | To respond to Departmental financial returns on a monthly and quarterly basis | | | |
| | Compliance with prompt payment requirements to process 95% of all invoices within 10 days and 100% of all invoices within 30 days | | | |
| 5.2. To lay and publish Annual Report and Accounts 2014/15 no later than 2 weeks after they have been audited and signed | Audited and Unqualified Financial Statements. | ✓ | | |
| | In house production of Annual Report & Accounts 2014/15 | | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.3. To provide administrative support to the Commission in order to ensure high level quality of service and meet all health and safety requirements | Provide full management of an electronic based diary and act as front line contact for the Commission | ✓ | | |
| | To maintain and regularly update the register of the Commission's assets including ICT assets | | | |
| | Manage all contracts with premises services suppliers and ensure that Commission premises and contents requirements of the relevant legislation and Commission policies | | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.4. Provision of HR services and recruitment to ensure staff are in post and trained with appropriate skills and competencies | Manage internally, or refer to external service provider as appropriate, any internal HR operational issues that may arise through the lifecycle of employment from recruitment to resignation or dismissal | ✓ | | |
| | Management of Service Level Agreement for Provision of HR Services | | | |
| | Maintain Sick Leave target in accordance with NICS target of 8.5 day | | | |
| | Complete recruitment as required | | | |
| | Complete induction and requisite training of new staff | | | |
| | Corporate, team and individual development undertaken in line with the Commissions training plan and budget | | | |
| | Complete pay award as required in accordance with pay remit process | | | |
| 5.5. Determine Accommodation for the Commission | Finalise Business Case to determine accommodation arrangements for the Commission | ✓ | | |

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.6. To provide secretariat support to the Audit and Risk Committee (ARC) | 4 meetings of the ARC held and report in the forms of minutes provided | ✓ | | |
| | Provide reports to the Board of meetings in the form of minutes provided | | | |
| | 1 Annual Report completed | | | |
| | 1 self assessment meeting of the ARC completed | | | |
| | Appointment of new ARC members | | | |
| 5.7. To monitor Business Plan and develop new plan for 2016-2017 | To monitor delivery of the 2015/16 Business Plan and provide updates at monthly Board meetings and at quarterly ARC meetings and Accountability meetings. | ✓ | | |
| | To develop, consult upon and submit 2016/17 Business Plan to the Department by 31/01/16 | | | |
| 5.8. To develop new Corporate Plan for 2016-19 | Public consultation to be completed | ✓ | | |
| | Complete final draft and submit to Department | | | |

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.9. To maintain a robust and fit for purpose Risk Register | 12 Updated and current Risk Registers on a monthly basis to the SMT and Board | ✓ | | |
| | 4 Updated and current Risk Registers on a quarterly basis to the ARC | | | |
| 5.10. To keep under review and update when necessary corporate governance and risk management procedures in line with Internal Audit recommendations | Facilitate Internal Audit to undertake reviews as required by the approved Strategy for Internal Audit in 2015/16 | ✓ | | |
| 5.11. To maintain a Register of Interests and confirm no conflict of interests on ongoing basis by Board (monthly) and ARC (quarterly) | To review and update the Register of Interests for Commissioner and Senior Management on an annual basis | ✓ | | |
| | To record and update the Declaration of Interests for Board members on a monthly basis | | | |
| | To record and update the Declaration of Interests for Audit & Risk Committee members on a quarterly basis | | | |

| Objectives | Key Actions | Performance Assessment | | |
|---|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.12. To prepare for the Review of the Commission to be undertaken in 2015/16 by the Department | Ensuring work programme is fully deliverable | ✓ | | |
| | Ongoing governance reviews to ensure best practice | | | |
| 5.13. To undertake policy screening, annual reviews or provide Annual Progress Reports as required in order to ensure compliance with legislation and equality guidelines | Submit Equality Scheme Annual Progress Report to ECNI by 31 August 2015 | ✓ | | |
| | To review and/or develop relevant Commission policies to ensure best practice is adhered to in relation to equality and good relations. | | | |
| 5.14. To process all Departmental returns and requests for information within the required timeframe | All complaints processed in accordance with Commission procedures | ✓ | | |
| | All Departmental returns and requests for information (including AQs) responded to within the required timeframe | | | |
| | All requests for information under FOI and DPA returned within set timescales | | | |
| | Board, ARC and Department advised as required | | | |

| Objectives | Key Actions | Performance Assessment | | |
|--|---|------------------------|--------------------|--------------|
| | | Achieved | Partially Achieved | Not Achieved |
| 5.15. To manage all new and existing Contracts for professional services in accordance with best practice guidelines | Issue contracts | ✓ | | |
| | Monitor and evaluate performance | | | |
| | Provide reports on management of contracts to SMT, Board and ARC as required | | | |
| 5.16. To manage Commission assets in line with the revised Departmental Asset Management Strategy | Review Departmental Asset Management Strategy and implement Commission's objectives within Asset Management Plan. | ✓ | | |

Explanation for non-achievement of Key Objectives

| | Key Objective | Comments |
|-----|--|---|
| (1) | 1.1. Forum contribution to improved services | Forum Report to Commissioner due by end of January 2016 drafted, but not yet finalised. |
| (2) | 1.6. Pension research | Research report delayed until May 2016. |
| (3) | 1.9. Review of the Minimum Standards 2011 document | Draft document in place, with need for expert help to be procured to finalise document. |
| (4) | 3.1. Forum contribution to a better and shared future | Forum played a key role in developing a Report on Commission engagement with Children and Young people produced. Forum Report to Commissioner due by end of January 2016 not completed. |

Financial Performance

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

The opening resource budget allocation for 2015-16 totalled £881,000, with a total non-cash depreciation budget for 2015-16 totalling £5,000. During the 2015-16 year the Commission was allocated an additional £31,000 of resource funding which it surrendered during the January monitoring round. Additionally the Commission transferred £17,000 from its resource budget to its capital budget. The Commission drew down its full Grand In Aid allocation of £913,000.

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

| Expenditure Heading | Budget 2015-16 | Actual 2015-16 |
|--|----------------|----------------|
| Salaries & Commissioners Fees | 477,000 | 475,467 |
| Overheads & other | 222,000 | 219,658 |
| Programme (excluding staff costs) | 165,000 | 165,978 |
| Total Recurrent | 864,000 | 861,103 |

The Commission had realised considerable savings in-year through the timing of both the Commissioner's appointment in September 2015 and an accommodation move. The announcement around the suspension of dealing with the past within the Stormont House Agreement also had an impact on the scale and timing of planned work, leading to a decision to ease funding.

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

| | | |
|------------------------------|----------------|----------------|
| Capital | 17,000 | 16,923 |
| Total Resource Budget | 881,000 | 878,026 |

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

| | | |
|---------------------|----------------|----------------|
| Depreciation | 5,000 | 7,647 |
| Total Budget | 886,000 | 885,673 |

In summary, the Commission reported a total underspend of £327 representing 0.04% of the final budget available (£886,000).

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



John Beggs
Accounting Officer
Date: 19 December 2016

2. Accountability Report

2.1 Corporate Governance Report

2.1.1 Director's Report

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 Secretary to the Commission, Head of Corporate Services, Head of Policy & Research, and the Head of Communications and Engagement.

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

In September 2015, Ms Judith Thompson was appointed as the sole Commissioner for an initial period of four years. In September 2012, Ms Kathryn Stone was appointed as the sole Commissioner, however, Ms Stone handed in her notice of resignation on 3 April 2014 and left the Commission on 3 July 2014.

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

Under the interim arrangements Board meetings were suspended and replaced with weekly Senior Management Team Meetings. The Interim Governance Arrangements agreed with The Executive Office came to an end on the 31 August 2015 and the new Commissioner, Mrs Judith Thompson took up post on 1 September 2015. Board meetings resumed in September 2015 and there were 7 Board meetings up to 31 March 2016.

Secretary to the Commission & Accounting Officer

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

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

Senior Management Team

The Secretary is supported by a Senior Management Team comprising:

- Mr Craig Gartley - Head of Corporate Services.
- Mr Adrian McNamee - Head of Policy Development and Research.

Register of Interests

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

Auditors

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

The audit of the financial statements for 2015-16 resulted in an audit fee of £10,520 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £13,200 was charged for the audit of the financial statements for 2014-15.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2015-16. (2014-15, nil)

Charitable Donations

The Commission made no charitable or political donations during this period. (2014-15, nil)

Important Events occurring after the year-end

As part of the Fresh Start Agreement in November 2015 the number of Northern Ireland departments reduced from 12 to 9 and also involved the renaming of new departments. The Commission's Sponsoring Department is now referred to as The Executive Office (TEO) with effect from 9th May 2016.

The United Kingdom government held a vote on membership of the EU on the 23rd June 2016. As a result of the European Referendum the UK voted to leave the EU, resulting in a "Brexit".

There have been no other significant events since the year-end which would affect this Report and Accounts.

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 2015 to 31 March 2016 the Commission paid 100% of invoices within 30 days (2014-15: 100%) and 97% within 10 days (2014-15: 99%).

Personal data

The Commission reported no personal data breaches in 2015-16 (2014-15: nil).

2.1.2 Statement of Accounting Officer's Responsibilities

Under the Victims and Survivors (Northern Ireland) Order 2006, the Office of the First Minister and deputy First Minister (now 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 of its net expenditure, application of resources, 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 the Office of the First Minister and deputy First Minister (now TEO) including relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis.

The Accounting Officer of the Office of the First and deputy First Minister (now TEO) has designated the Secretary to the Commission for Victims and Survivors as Accounting Officer for the Commission.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commission for Victims and Survivors' assets are set out in Managing Public Money Northern Ireland published by Department of Finance and Personnel.

Statement of disclosure of information to the auditors

The Accounting Officer can confirm that:

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

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

2.1.3 Governance Statement

Introduction

This statement is given in respect of the Commission for Victims and Survivors for Northern Ireland for 2015-16. It outlines the Commission's governance framework for directing and controlling its functions and how assurance is provided to support me, in my role as Accounting Officer for the Commission.

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

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

I was appointed as Secretary to the Commission on 5 August 2013, and as Accounting Officer effective from 14 October 2013. I have been in post throughout the 2015-16 year.

The Purpose of the Governance Framework

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

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

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

The Governance Framework was fully in place in the Commission after the appointment of Commissioner Judith Thompson on 1 September 2015. Interim arrangements up to that date are detailed under Internal Governance Divergences.

Governance Framework

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

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

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

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

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

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

Governance Responsibilities and Performance

Accounting Officer

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

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

Commission Board

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

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

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

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

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

The key aspects of the Commissioner's role include:

- Setting the strategic direction for the Commission, including its vision, values and strategic objectives, and overseeing the implementation of the Commission's Corporate Plan and annual Business Plan, and measuring and evaluating its performance;
- Developing, promoting and overseeing the implementation of policies and programmes in line with the Commission's strategic direction;
- Leading and overseeing the process of change and encouraging innovation, to enhance the Commission's capability to deliver;
- Monitoring performance via the Commission's Corporate Plan, annual Business Plan, budgets and targets, and assessing and managing the strategic risk to delivery;
- Overseeing the strategic management of the Commission's staff, finance, information and physical resources, including setting training and health and safety priorities;
- Establishing and overseeing the implementation of the Commission's corporate governance arrangements, including risk management; and
- Overseeing and monitoring the Commission's progress against all of its equality of opportunity, good relations and human rights obligations.

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

From July 2014 to 31 August 2015, in order to ensure business continuity, the Commission agreed Interim Governance Arrangements with The Executive Office, outlining the functional responsibilities delegated to the Secretary to the Commission in the interim until a new Commissioner was appointed. The Accounting Officer undertook these duties with the support of the Commission's Senior Management Team.

In 2015-16 there were 7 meetings of the Board, with full attendance at all meetings. Due to the absence of a Commissioner, Board meetings only took place from September 2015 – March 2016.

Whilst it was in operation, and in line with best practice, the operational procedures of the Commission Board were kept under continuous review. As a single appointment the Commissioner solely fulfils the role of the Board, therefore a review of the effectiveness of the Board is to be undertaken in 2016-17 as part of the accountability arrangements between the Commissioner and The Executive Office.

When a Commissioner was in post, the Board received monthly reports on the delivery of Business 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.

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

Commission Audit and Risk Committee

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

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

The membership of the Audit and Risk Committee throughout 2015-16 comprised:

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

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

The Committee met 4 times during 2015-16. All members of the ARC attended 2 of the 4 meetings and all meetings were deemed quorate.

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

- The strategic processes for risk, control and governance and the Governance Statement;
- The accounting policies, the accounts, and the Annual Report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and the Accounting Officer's letter of representation to the Comptroller and Auditor General;
- The planned activity and results of both internal and external audit;
- Adequacy of management response to issues identified by audit activity, including external audit's Report to those Charged with Governance;
- Assurances relating to the corporate governance arrangements for the organisation;
- Proposals for tendering for Internal Audit services and any changes as to the arrangements for external audit;
- Anti-fraud policies, whistle-blowing processes, and arrangements for special investigations;
- Arrangements for financial and performance reporting within the Commission
- The ARC will also periodically review its own effectiveness and report the results of that review to the Commission;
- Staffing matters referred to it under section 10 of the Code of Conduct; and
- Any other matter, when requested to do so by the Board.

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

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

In 2015-16 the ARC recorded total compliance with good practice.

Internal Control and Risk Management

All relevant internal control considerations, including any issues of risk, are taken into account with regard to the achievement of Commission policies, aims and objectives, and where necessary, are brought to the attention of the Board, ARC and 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 2016 and up to the date of approval of the Annual Report and Accounts, and is in accordance with DoF guidance. The interim governance arrangements in place at the Commission in the absence of a Commissioner until 31 August 2015 ensured the system of internal control continued to function.

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

The Risk Register:

- Identifies the Commission's high level risks; and
- Analyses the risks related to the current 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 Committee and lessons learned from the previous reporting year. The Commission identified no new risks in 2015-16.

An Internal Audit review of the Interim Governance Arrangements in place at Commission in the absence of a Commissioner was undertaken in 2015-16 and the Commission received a Satisfactory Assurance rating following this review.

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

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

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

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

There were no breaches in relation to Information Security in 2015-16.

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 management letter and other reports. I have taken note of the NIAO's priority 1 recommendation concerning the quality of the 2015-16 accounts and journals processing and the implications this has for the internal control system. In response I will conduct an internal review taking account of NIAO's recommendation to address this in 2016/17. On an ongoing, basis I continue to review and to be advised by the Commission Board and the Audit and Risk Committee to address weaknesses and ensure continuous improvement of the system is in place.

Sources of Independent Assurance

The Commission obtains Independent Assurance from the following sources:

- Internal Audit; and
- Northern Ireland Audit Office.

Internal Audit

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

Assessing the completeness and effectiveness of the Commission's corporate governance arrangements forms part of the Internal Audit Business Plan and in 2015-16 the Commission's internal audit services were provided by ASM.

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

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

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

Internal Audit's output for this year included:

- Business Continuity Management – Satisfactory Assurance;
- Financial Reporting and Budgetary Control – Satisfactory Assurance;
- Information Management and Security – Satisfactory Assurance; and
- Interim Governance Arrangements – Satisfactory Assurance.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2015-16 covering governance, risk and controls.

Northern Ireland Audit Office

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

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

Governance and Accountability

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

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

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

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

The MSFM also includes clear information about the following;

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

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

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

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

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

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

The Commission also provides monthly consumptions reports and quarterly Arms Length Body Performance Reports to The Executive Office.

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

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

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

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

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 which all staff must adhere to. There are clearly defined guidelines for expenditure, procurement and human resources management. Employees are provided with guidance and information on the Commission'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 or given in year 2015-16. (2014-15, nil)

Internal Governance Divergences

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

The process of recruiting a new Commissioner was the responsibility of The Executive Office. The First and deputy First Minister were able to make a formal announcement on the appointment of a new Commissioner on 23 July 2015 and Ms Judith Thompson took up appointment on 1 September 2015.

Freedom of Information

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

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

During the period 2015-16 the Commission:

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

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

Complaints against the Commission

The policy for dealing with complaints made against the Commission is published on the Board's website. The Commission has received one complaint during this financial year in line with this policy which was not upheld. (2014-15, one)

Conclusion

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

Having continued to review the governance framework within the Commission, and in conjunction with assurances given to me by the Commissioner (when in post), the Audit and Risk Committee, Internal Audit and Senior Management of the Commission, I am content that the Commission has operated a sound system of internal governance during the period 2015-16.

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

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

John Beggs
Accounting Officer
Date: 19 December 2016

2.2 Remuneration & Staff Report

Remuneration Policy

The remuneration of the Commissioner is approved by the Minister of Finance who approves the pay remit for Senior Civil Service (SCS) staff. The SCS remuneration arrangements are 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. In 2012, upon creation, there were 11 points on each scale. This was subsequently reduced to 10 points in 2014 and 9 points in 2015 to allow progression through the pay scales within a reasonable period of time.

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

Service Contracts

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

From 1 September 2015 Ms Judith Thompson was appointed Commissioner for Victims and Survivors for a period of 4 years.

Mr John Beggs was appointed as Secretary to the Commission on 5 August 2013 and was appointed as Accounting Officer effective from 14 October 2013. In July 2014, following the departure of the previous Commissioner, Ms Kathryn Stone, and in order to ensure business continuity, the Commission agreed Interim Governance Arrangements with The Executive Office, outlining the functional responsibilities delegated to the Secretary to the Commission in the interim until a new Commissioner was appointed. The Secretary to the Commission was temporarily promoted to undertake these additional duties with effect from 4 July 2014, and the arrangement ended on 31 August 2015. The Secretary to the Commission'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.

Salary and pension entitlements (Audited)

The following sections provide details of the remuneration and pension interests of the Commissioner and most senior management.

Performance Awards and Bonuses

There were no performance related bonuses in 2015-16. (2014-15: nil)

| Name | 2015-16 | | | | 2014-15 | | | |
|--|---|---|---|------------------|---|---|---|------------------|
| | Salary £'000 | Benefits in Kind (to nearest £100) | Pension Benefits** (to nearest £1000) | Total (£'000) | Salary £'000 | Benefits in Kind (to nearest £100) | Pension Benefits** (to nearest £1000) | Total (£'000) |
| Commissioner Kathryn Stone Start date 24 September 2012 End date 3 July 2014 | - | - | - | - | 25-30 (65-70 full year equivalent) | - | 6 | 30-35 |
| Commissioner Judith Thompson Start date 1 September 2015 | 40-45 (70- 75 full year equivalent) | - | 17 | 60-65 | - | - | - | - |
| Secretary to the Commission Mr John Beggs Start date 5 August 2013 | 55-60 | - | 27 | 80-85 | 60-65 | - | 241 | 300 - 305 |
| Band of Highest paid Director's Total Remuneration | £70,000-75,000 | | | | £60,000-65,000 | | | |
| Median Total Remuneration | £30,081 | | | | £28,500 | | | |
| Ratio | 2.41 : 1 | | | | 2.1 : 1 | | | |

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

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

The banded remuneration of the highest-paid director in the Commission in the financial year 2015-16 was £70-75,000 (2014-15, £60-65,000). This was 2.41 times (2014-15, 2.1) the median remuneration of the workforce, which was £30,081 (2014-15, £28,500). Reason for increase in 2015-16 is due to appointment of Commissioner.

In 2015-16, 0 employees (2014-15, 0 employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £20,284 to £75,000 (2014-15, £19,615 to £53,939).

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

Salary

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

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

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. The Commissioner and Secretary to the Commission did not receive any benefits in kind during the period ended 31 March 2016 (or during the period ended 31 March 2015).

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. No bonuses were paid in the period ended 31 March 2016 (or during the period ended 31 March 2015).

Pension Entitlements 2015-16 (Audited)

| Name | Accrued pension at pension age at 31/3/16 and related lump sum £'000 | Real increase in pension and related lump sum at pension age £'000 | CETV at 31/3/16 £'000 | CETV at 31/3/15 £'000 | Real increase in CETV £'000 |
|---|---|---|------------------------------|------------------------------|------------------------------------|
| Commissioner Kathryn Stone | - | - | - | 108 | - |
| Commissioner Judith Thompson | 0-2.5 plus lump sum of 0 | 10-15 plus lump sum of 0 | 14 | 0 | 11 |
| Secretary to the Commission, Mr John Beggs | 0-2.5 plus lump sum of 0 | 5-10 plus lump sum of 0 | 137 | 113 | 9 |

Commissioner Kathryn Stone left the Commission on 3 July 2014.

Commissioner Judith Thompson was appointed on 1 September 2015.

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

There are no partnership pension arrangements within the Commission.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.

Employee contribution rates for all members for the period covering 1 April 2016 – 31 March 2017 are as follows:

Scheme Year 1 April 2016 to 31 March 2017

| Annualised Rate of Pensionable Earnings (Salary Bands) | | Contribution rates – Classic members or classic members who have moved to alpha | Contribution rates – All other members |
|--|-------------|---|--|
| From | To | From 01 April 2016 to 31 March 2017 | From 01 April 2016 to 31 March 2017 |
| £0 | £15,000.99 | 3.8% | 4.6% |
| £15,001.00 | £21,210.99 | 4.6% | 4.6% |
| £21,211.00 | £48,471.99 | 5.45% | 5.45% |
| £48,472.00 | £150,000.99 | 7.35% | 7.35% |
| £150,001.00 and above | | 8.05% | 8.05% |

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

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 14.7% (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).

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 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. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for Loss of Office

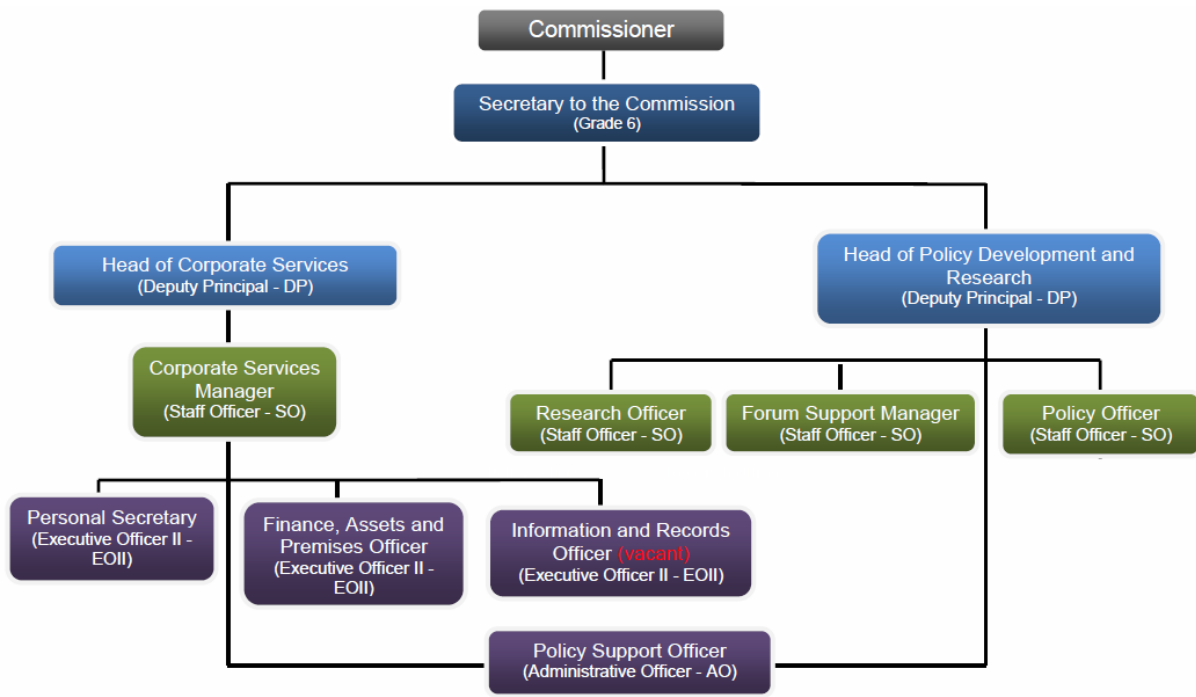
There was no compensation for loss of office in 2015-16. (2014-15, nil)

Staff Report

Staffing the Commission

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

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



At 31 March 2016, the staff of the Commission was comprised of 9 direct recruits appointed following public advertisement and one vacancy.

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

The table overleaf provides a breakdown of the number of persons employed by the Commission at the end of the 2015-16 financial year by gender (prior year comparison in brackets) for each of the following groups:

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

Commission Staffing Statistics at 31 March 2016 (31 March 2015)

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

Equality

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

Staff Development

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

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

Employee involvement

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

Disabled Persons

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

Absence data

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

Commissioner

| | Working days lost 2015-16 | Average days lost per WTE member of staff | Absence rate 2015-16 |
|-----------------------------|---------------------------|---|----------------------|
| Including long term absence | 0 | 0 | 0% |
| Excluding long term absence | 0 | 0 | 0% |
| | | | |
| 2014-15 | 0 | 0 | 0% |

Commission Staff

| | Working days lost 2015-16 | Average days lost per WTE member of staff | Absence rate 2015-16 |
|-----------------------------|---------------------------|---|----------------------|
| Including long term absence | 18 | 2 | 0.8% |
| Excluding long term absence | 18 | 2 | 0.8% |
| | | | |
| 2014-15 | 6 | 0.5 | 0.2% |

Off Payroll Engagements

The Commission made no off payroll payments during this period. (2014-15, nil)

Consultancy Engagements

The Commission made payments totalling £4,259 for consultancy suppliers during 2015-16. (2014-15: £2,853).

Staff Costs (audited)

Staff costs comprise:

| | 2015-16 | | | | 2014-15 <i>Reanalysed</i> |
|---|----------------------------------|---------------|---------------|----------------|------------------------------|
| | Permanently employed staff | Others | Commissioner | Total | Total |
| Wages and salaries | 295,707 | 26,439 | 43,743 | 365,889 | 369,523 |
| Social security costs | 22,022 | - | 4,706 | 26,728 | 26,373 |
| Other pension costs | 71,344 | - | 11,506 | 82,850 | 65,232 |
| Sub Total | 389,073 | 26,439 | 59,955 | 475,467 | 461,128 |
| Less recoveries in respect of outward secondments | 0 | 0 | 0 | 0 | 0 |
| Total net costs* | 389,073 | 26,439 | 59,955 | 475,467 | 461,128 |
| Of which: | | | | | |
| Core department | 389,073 | 26,439 | 59,955 | 475,467 | 461,128 |
| *Of the total, £0 has been charged to capital | | | | | |

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 most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the Department of Finance (Formerly Department of Finance and Personnel) Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2016.

For 2015-16, employers' contributions of £82,850 were payable to the NICS pension arrangements (2014-15 £65,232) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2016-17, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

0 persons (2014-15: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2014-15: £0).

Average number of persons employed (Audited)

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

| Activity | Permanent | | Commisio ners | 2015-16 | 2014-15 |
|------------------------|------------------|---------------|--------------------------|----------------|----------------|
| | staff | Others | | Number | Number |
| Commissioners | - | - | 1 | 1 | 0 |
| General Administration | 7 | - | - | 7 | 8 |
| Management | 3 | - | - | 3 | 3 |
| Total | 10 | 0 | 1 | 11 | 11 |

2.3 Assembly Accountability & Audit Report

Long Term Expenditure Trends

| Expenditure Heading | Actual 2013/14 | Actual 2014/15 | Actual 2015/16 |
|-----------------------------------|-------------------|-----------------|-----------------|
| Salaries & Commissioner | £480,280 | £461,128 | £475,467 |
| Overheads & other | £367,013 | £288,144 | £219,658 |
| Programme (excluding staff costs) | £185,388 | £185,667 | £165,978 |
| Capital | - | £8,916 | £16,923 |
| Total: | £1,032,681 | £943,855 | £878,026 |

2016-17 Financial Year

The Commission has received total DEL funding in 2016-17 of £864,000 including ring-fenced funding for depreciation and impairments. This equates to a reduction of 4% from 2015-16.

Losses and Special Payments (Audited)

Losses Statement

| | 2015-16 £ | 2014-15 £ |
|------------------------------------|--------------|--------------|
| Total number of losses | Nil | Nil |
| Total value of losses (£000) | Nil | Nil |
| Details of losses over £250,000 | Nil | Nil |
| Cash losses | Nil | Nil |
| Claims abandoned | Nil | Nil |
| Administrative Write-Offs | Nil | Nil |

Special Payments

| | 2015-16 £ | 2014-15 £ |
|---|--------------|--------------|
| Total number of special payments | Nil | Nil |
| Total value of special payments (£000) | Nil | Nil |

Other notes

Fees and Charges (Audited)

There were no fees and charges for the reuse of any information the Commission holds.

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.

A handwritten signature in black ink, appearing to read "John Beggs". The signature is fluid and cursive, with a large initial 'J' and 'B'.

John Beggs
Accounting Officer
Date: 19 December 2016

**THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND
THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2016 under 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and Accountability Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

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

Scope of the audit of the financial statements

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

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

Opinion on regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office (formerly the Office of First and deputy First Minister) directions issued thereunder.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staff Report and the Assembly Accountability Report to be audited has been properly prepared in accordance with The Executive Office's directions made under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

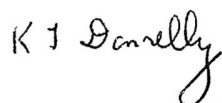
Matters on which I report by exception

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
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance's (formerly Department of Finance and Personnel) guidance.

Report

I have no observations to make on these financial statements.



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

20 December 2016

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2016

| | Note | 2015-16 £ | 2014-15 £ |
|--|------|----------------|----------------|
| Expenditure | | | |
| Purchase of Goods and Services | 3 | 385,636 | 471,339 |
| Staff costs | 2 | 475,467 | 461,128 |
| Depreciation and amortisation | 3 | 7,647 | 2,472 |
| | | | |
| Net Expenditure | | 868,750 | 934,939 |
| Total Comprehensive Net Expenditure | | 868,750 | 934,939 |

All amounts above relate to continuing activities.

The notes on pages 75 to 86 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

| | Note | 2015-16 | | 2014-15 | |
|--|------|-----------|------------------|----------|-----------------|
| | | £ | £ | £ | £ |
| Non-current assets | | | | | |
| Property, plant and equipment | 4 | 23,967 | | 14,645 | |
| Intangible assets | 5 | - | | 44 | |
| Total non-current assets | | | 23,967 | | 14,689 |
| Current assets | | | | | |
| Trade and other receivables | 8 | 2,352 | | 9,737 | |
| Cash and cash equivalents | 9 | 106,287 | | 44,845 | |
| Total current assets | | | 108,639 | | 54,582 |
| Total assets | | | 132,606 | | 69,271 |
| Current liabilities | | | | | |
| Trade and other payables | 10 | (105,931) | | (86,846) | |
| Total current liabilities | | | (105,931) | | (86,846) |
| Non-current assets less net current liabilities | | | 26,675 | | (17,575) |
| Total assets less total liabilities | | | 26,675 | | (17,575) |
| Taxpayers' equity | | | | | |
| SoCNE Reserve | | | 26,675 | | (17,575) |
| Total equity | | | 26,675 | | (17,575) |

The financial statements have been reviewed by the Commission's Audit and Risk Committee on the 14th October 2016 and formally approved by the Commission's Board on the 19th December 2016.



John Beggs
Accounting Officer

Date: 19 December 2016

The notes on pages 75 to 86 form part of these

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2016

| | Note | 2015-16 | 2014-15 |
|--|-----------|------------------|------------------|
| | | £ | £ |
| Cash flows from operating activities | | | |
| Net expenditure | | (868,750) | (934,939) |
| (Increase)/Decrease in trade and other receivables | 8 | 7,383 | (3,003) |
| Increase/(Decrease) in trade and other payables | 10 | 19,085 | (33,921) |
| Depreciation and amortisation | 3 | 7,647 | 2,472 |
| Net cash outflow from operating activities | | (834,635) | (969,391) |
| Cash flows from investment activities | | | |
| Purchase of property, plant and equipment | 4 | (16,923) | (8,916) |
| Purchase of intangible non-current assets | 5 | - | - |
| Net cash outflow from investment activities | | (16,923) | (8,916) |
| Cash flows from financing activities | | | |
| Grants from parent department | | 913,000 | 820,344 |
| Net financing | | 913,000 | 820,344 |
| Net increase/ (decrease) in cash and cash equivalents in the period | | | |
| | | 61,442 | (157,963) |
| Cash and cash equivalents at the beginning of the period | | | |
| | | 44,845 | 202,808 |
| Cash and cash equivalents at the end of the period | | | |
| | | 106,287 | 44,845 |

The notes on pages 75 to 86 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2016

| | SoCNE Reserve £ | Total Reserves £ |
|---|-----------------|------------------|
| Balance at 1 April 2014 | 97,020 | 97,020 |
| Changes in Taxpayers' Equity 2014-15 | | |
| Comprehensive Expenditure for the year | (934,939) | (934,939) |
| Grants from parent department | 820,344 | 820,344 |
| Balance at 31 March 2015 | (17,575) | (17,575) |
| | | |
| Changes in Taxpayers' Equity 2015-16 | | |
| Comprehensive Expenditure for the year | (868,750) | (868,750) |
| Grants from parent department | 913,000 | 913,000 |
| Balance at 31 March 2016 | 26,675 | 26,675 |

The notes on pages 75 to 86 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2015-16 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel, and the Accounts Direction issued by the Office of the First Minister and deputy First Minister. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for Victims and Survivors for Northern Ireland (the Commission) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission for the year ended 31 March 2016 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Accounting Convention

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

1.3 Funding

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

1.4 Property, Plant and Equipment

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

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

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

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

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

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

1.5 Intangible Assets

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

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

1.6 Impairment Costs

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

1.7 Value Added Tax

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

1.8 Pension Costs

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2016.

For 2015-16, employers' contributions of £82,850 were payable to the NICS pension arrangements (2014-15 £65,232) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation.

1.9 Operating Leases

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

1.10 Administration and Programme Expenditure

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

1.11 Capital Grants

Grants towards capital expenditure are credited to reserves.

1.12 Financial Instruments

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

In addition, certain new standards, interpretations and amendments to existing standards have been drafted but not yet issued and will come into effect in accounting periods beginning on or after 1 April 2017. It is not practicable to provide a reasonable estimate of the effect of these standards until a detailed review has been completed.

Financial Assets

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

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

Financial Liabilities

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

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

Financial Risk Management

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

Currency Risk

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

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

Interest Rate Risk

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

Credit Risk

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

Liquidity Risk

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

1.13 Accounting standards, interpretations and amendments to published standards adopted to the year ended 31 March 2016

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2015-16 and which are relevant to its operations.

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

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

Certain new standards, interpretations and amendments to existing standards have been published that are mandatory for the Commission's accounting periods beginning on or after 1 April 2016, but which the Commission has not adopted early. The Commission does not anticipate that the adoption of these standards will impact on the Commission's accounts in the period of initial application.

In addition, certain new standards, interpretations and amendments to existing standards have been drafted but not yet issued and will come into effect in accounting periods beginning on or after 1 April 2017. It is not practicable to provide a reasonable estimate of the effect of these standards until a detailed review has been completed.

1.15 Segmental reporting

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

NOTE 2 - STAFF COSTS

| 2.1 Staff Costs | 2015-16 £ | 2014-15 £ reanalysed |
|-----------------------|----------------|-------------------------|
| Wages & salaries | 365,889 | 369,523 |
| Social security costs | 26,728 | 26,373 |
| Other pension costs | 82,850 | 65,232 |
| Total | 475,467 | 461,128 |
| Of which: | | |
| Administration | 227,024 | 200,287 |
| Programme | 248,443 | 260,841 |

A breakdown of the above costs into permanent staff, Commissioner costs and others can be found in the Staff Report within the Accountability Report.

NOTE 3 - PURCHASE OF GOODS AND SERVICES

| Other Expenditure | 2015-16 £ | 2014-15 £ |
|---|----------------|----------------|
| Travel & subsistence | 2,291 | 2,078 |
| Staff recruitment | 2,637 | 14,917 |
| Staff training | 4,735 | 8,150 |
| Postage | 477 | 224 |
| Telephone | 7,555 | 11,064 |
| Hospitality | 756 | 607 |
| Audit | 10,520 | 14,547 |
| Internal audit | 9,346 | 6,984 |
| Accountancy fees | - | 3,553 |
| Miscellaneous | 538 | 726 |
| Office consumables | 4,324 | 8,045 |
| Annual contracts | 9,596 | 6,985 |
| IT licences/services | 15,537 | 15,206 |
| Legal costs | 3,997 | 3,510 |
| Website development | 14,340 | |
| HR Services | 2,563 | 1,839 |
| Equality Services | 3,060 | 1,800 |
| Corporate services | 16,936 | 24,993 |
| | 109,208 | 125,228 |
| Premises Costs | | |
| Rent - Head Line Building | 37,719 | 62,396 |
| Rent - Equality House | 17,857 | - |
| Rates | 20,251 | 35,097 |
| Service charge | 19,277 | 41,718 |
| Electricity | 5,007 | 12,881 |
| R&M buildings | 4,922 | 1,481 |
| Cleaning | 4,175 | 6,607 |
| Dilapidation costs | - | 230 |
| Insurance | 1,242 | 34 |
| | 110,450 | 160,444 |
| Total Other Expenditure | 219,658 | 285,672 |
| Programme Expenditure | 2015-16 | 2014-15 |
| | £ | £ |
| Engagement with the Sector | 6,709 | 18,372 |
| Forum Replenishment | 19,080 | - |
| Review of the Victim's Strategy | 16,747 | - |
| Victims and Survivors Forum | 33,490 | 52,778 |
| Dealing with the Past Conference | - | 30 |
| Conference on Review of the Victim's Strategy | 30,579 | - |
| Communication Services | 17,904 | 18,595 |
| Communications Strategy | 15,600 | - |
| Personalised Budget Pilot Evaluation | 25,037 | - |
| Printing and Publishing | - | 6,344 |
| Research on service provision | - | 24,467 |
| Research on group funding | - | 24,583 |
| Research into building for the future | - | 21,610 |
| Follow up assessment of VSS | - | 15,363 |
| Monitoring the strategy | - | 3,250 |
| International engagement | - | 188 |
| Monthly seminars | 832 | 87 |
| | 165,978 | 185,667 |
| Total expenditure on Goods | 385,636 | 471,339 |

| | | |
|-------------------------------|----------------|----------------|
| Non Cash Items | | |
| Depreciation and Amortisation | 7,647 | 2,472 |
| Total Non Cash Items | 7,647 | 2,472 |
| Overall total | 393,283 | 473,811 |

Other expenditure is inclusive of £55,576 (2014-15: £62,396) paid in respect of the MOTO agreement for rent. Annual Contracts includes payments in respect of payroll services and photocopier rentals.

Audit costs of £10,520 (2014-15: £14,547) consist of the audit fee for 2015-16 of £10,520.

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

| 2015-16 | Furniture & Fittings | Equipment | IT Equipment | Total |
|--|----------------------|---------------|---------------|---------------|
| Cost | £ | £ | £ | £ |
| At 1 April 2015 | 13,325 | 16,774 | 55,900 | 85,999 |
| Additions | 14,995 | - | 1,928 | 16,923 |
| Disposals | (9,582) | - | - | (9,582) |
| At 31 March 2016 | 18,738 | 16,774 | 57,828 | 93,341 |
| Depreciation | | | | |
| At 1 April 2015 | 8,091 | 15,337 | 47,926 | 71,354 |
| Charged in year | 4,138 | 808 | 2,657 | 7,603 |
| Disposals | (9,582) | - | - | (9,582) |
| At 31 March 2016 | 2,647 | 16,145 | 50,583 | 69,374 |
| Net Book Value at 31 March 2016 | 16,091 | 629 | 7,245 | 23,967 |
| Net Book Value at 31 March 2015 | 5,234 | 1,437 | 7,974 | 14,645 |
| Asset Financing | | | | |
| Owned | 16,091 | 629 | 7,245 | 23,967 |
| Net Book Value at 31 March 2016 | 16,091 | 629 | 7,245 | 23,967 |

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

NOTE 5 - INTANGIBLE NON-CURRENT ASSETS

| 2015-16 | |
|--|------------------------|
| Cost | Software Licences £ |
| At 1 April 2015 | 1,595 |
| Disposals | - |
| At 31 March 2016 | 1,595 |
| Amortisation | |
| At 1 April 2015 | 1,551 |
| Charged in year | 44 |
| Disposals | - |
| At 31 March 2016 | 1,595 |
| Net Book Value at 31 March 2016 | - |
| Net Book Value at 31 March 2015 | 44 |

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

NOTE 6 - FINANCIAL INSTRUMENTS

As the cash requirements of a non-departmental government body are met through Grant-in-Aid provided by OFMDFM, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commission's expected purchase and usage requirements. The Commission is therefore exposed to little credit, liquidity or market risk.

NOTE 7 - IMPAIRMENTS

No impairment loss during 2015/16 (2014/15: £nil)

NOTE 8 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

| | 2015-16 £ | 2014-15 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 2,352 | 9,737 |
| Balance at 31 March | 2,352 | 9,737 |

NOTE 9 - CASH AND CASH EQUIVALENTS

| | 2015-16 £ | 2014-15 £ |
|---|----------------|---------------|
| Balance at 1 April | 44,845 | 202,808 |
| Net change in cash and cash equivalent balances | 61,442 | (157,963) |
| Balance at 31 March | 106,287 | 44,845 |

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

NOTE 10 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME

| | 2015-16 £ | 2014-15 £ |
|---|----------------|---------------|
| Amounts falling due within one year: | | |
| Taxation and social security | 9,888 | 6,188 |
| Trade payables, accruals, and deferred income | 96,043 | 80,658 |
| Balance at 31 March | 105,931 | 86,846 |

NOTE 11 - PROVISIONS FOR LIABILITIES AND CHARGES

The Commission requires no provision for liabilities and charges (2014/15: £nil)

NOTE 12 - COMMITMENTS UNDER LEASES

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

| | 2015-16 £ | 2014-15 £ |
|---|--------------|---------------|
| Buildings | | |
| Not later than one year | - | 10,390 |
| Later than one year and not later than five years | - | - |
| Later than five years | - | - |
| | - | 10,390 |
| Other | | |
| Not later than one year | - | 38 |
| Later than one year and not later than five years | - | - |
| Later than five years | - | - |
| | - | 38 |

The Commission has no assets held under finance leases.

The Commission signed a MOTO agreement for premises at Equality House on the 9th November 2015. The MOTO lasts until the 31st August 2019, and has a 9 month termination clause. The MOTO agreement for 2016/17 totals £47,743

NOTE 13 - CONTINGENT LIABILITIES

The Commission has no contingent liabilities (2014/15: £nil).

NOTE 14 - CAPITAL COMMITMENTS

The Commission has no capital commitments. (2014/15: £nil)

NOTE 15 - THIRD PARTY ASSETS

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

NOTE 16 - OTHER FINANCIAL COMMITMENTS

The Commission has financial commitments totalling £78,000:

Forum Replenishment - £20,000

Monitoring the Strategy- £11,000

Recruitment - £11,000

Moto (9 month release) - £36,000

(2014/15: £nil)

NOTE 17 - RELATED PARTY TRANSACTIONS

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

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

| | 2015-16 £ | 2014-15 £ |
|--|--------------|--------------|
| OFMDFM Grant-in-Aid | (913,000) | (820,344) |
| Equality Commission | 40,756 | 15,073 |
| Department of Finance & Personnel | 4,725 | 16,686 |
| Information Commissioner's Office | 35 | 35 |
| Northern Ireland Judicial Appointments Committee | 98,113 | 156,994 |

NOTE 18 - EVENTS AFTER THE REPORTING PERIOD

As part of the Stormont House Agreement the number of Northern Ireland reduced from 12 to 9 and also involved the renaming of the new Departments. The Commission's Department is now referred to as The Executive Office (TEO) with effect from the 9th May 2016

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 20 December 2016

Address:

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

Telephone: 028 9031 1000

Textphone: 028 9060 7400

Fax: 028 9060 7424

Email: commision@cvsni.org

www.cvsni.org

 [@nivictimscom](https://twitter.com/nivictimscom)

