

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

## **Annual Report and Accounts 2018-19**

Laid before the Northern Ireland Assembly under the Victims and Survivors (Northern Ireland) Order 2006, as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 by The Executive Office on 19/12/19

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## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

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## Board Chair's Report

The Commission's research has indicated that approximately 500,000 people (almost one in three people in Northern Ireland) have been directly affected by the Troubles/conflict. This includes up to 200,000 with mental health problems, 40,000 suffering with injuries, and 3,720 families who were bereaved. However in the 2017 population survey, conducted by the Northern Ireland Statistical Research Agency, they found that one in four of the population in Northern Ireland said that either they or a family member continued to be impacted by a Troubles-related event. This is the extent of the continuing impact of the conflict in Northern Ireland.

In the twenty years that have passed since the Belfast Agreement, there have been a number of substantial attempts to address the harm that was caused during decades of conflict, and on each occasion it has proved too difficult to secure the political agreement needed. The cost of this failure was very evident during the 2018 Northern Ireland Office consultation on *Addressing the Legacy of Northern Ireland's Past*. The Commission's policy position is set out in *Addressing the Legacy of Northern Ireland's Past, Advice Paper - Commission for Victims and Survivors (January 2019)*. Recommendations were made for a substantial number of changes to the draft legislation, nevertheless the view of the Commission is that proposed measures set out in the Stormont House Agreement should replace the widely recognised unsatisfactory 'piece-meal approach' to dealing with the past.

In July 2019 the Northern Ireland Office published a report containing a high-level overview of the key themes emerging from analysis of over 17,000 responses to the consultation. The report noted that the overall message from their analysis was clear, that 'the current system needs to be reformed, and we have an obligation to seek to address the legacy of the past in a way that builds for the future.'<sup>1</sup>

For the many individuals, families and communities affected across Northern Ireland, Great Britain and the Republic of Ireland there is still pain and loss, which is now accompanied by a strong sense that they have been ignored for decades by those with the power to act. This is true across the very different constituencies affected and it must be a key consideration in determining how these measures are taken forward.

In addition to this, people who have been severely injured as a consequence of the Troubles, and their carers have suffered for decades without proper recognition of the harm they have suffered and without the financial security they deserve. The concept of a pension arrangement for the severely injured has been developed

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<sup>1</sup> Northern Ireland Office (2019) *Addressing the Legacy of Northern Ireland's Past – Analysis of the consultation responses*, NIO: March 4.

largely as a consequence of the work of the WAVE (Widows against Violence Empower) Injured Group.

In May 2019 the Commission delivered policy advice to the UK government on a Victims and Survivors Pension Arrangement (VASPA) for those who were severely injured both physically and psychologically during the conflict. This advice was assisted by new research focusing on the particular issues relating to the implementation of the VASPA for those with severe and permanent psychological injury.

The advice has been broadly followed in the provisions of the Northern Ireland (Executive Formation etc) Act 2019, which requires UK Government to bring forward legislation providing for a scheme of payments for those living with injuries sustained in Troubles-related incidents by 31 January 2020, and for that Legislation to have effect by 31 May 2020. This represents a significant development for individuals who have endured severe and life changing physical and psychological injuries for many years.

The Commission have also continued this year to progress work in the area of Building for the Future, this work is in partnership with the Northern Ireland Commissioner for Children and Young People and is guided by the Commission's Building for the Future Action Plan. We recognise that dealing with the past and timely access to high quality services are linked with the broader ambition of building a better future for victims and survivors and wider society in Northern Ireland and elsewhere. Equally, we recognise the importance of enhancing knowledge and understanding of the intergenerational impact of the conflict's legacy including the potential negative consequences on children and young people.

The mental health legacy of the Troubles cannot be addressed in isolation but requires a long-term strategic plan focussing on two complementary objectives. These are supporting timely and effective access to evidence-based treatment and support to victims and their families, while comprehensively recognising and tackling outstanding legacy issues including their continued trans-generational impact on children and young people. In tackling enduring conflict-legacy issues including ongoing paramilitarism the Commission affirms the necessity of a cross-government and cross-sectoral commitment to reduce their impact on victims and survivors and wider society in Northern Ireland.

The Commission continues to work with the appointed research teams from Queens University Belfast and Ulster University on three projects funded by the Peace IV programme. These projects will deliver research that can improve the delivery of important and much needed Advocacy and Health and Wellbeing services on the ground, as well as focusing on transgenerational issues affecting young people and their families.

The Commission continues to be engaged at a strategic and research level with the Regional Trauma Network; I look forward to the new service becoming operational as soon as possible and will continue to advocate that it must receive the funding it requires to ensure it develops into a world-leading specialist trauma service that victims and survivors need and deserve.

As of 31 March 2019 around 6,000 individuals are registered with the Victims & Survivors Service (VSS) and accessing services through the Individual Needs Programme (INP). The number of individuals accessing support via organisations through the Victims Support Programme (VSP) is estimated at over 12,000.<sup>2</sup> Throughout this year the Commission has continued to work with the VSS and the Executive Office to review evidence of outcomes and to benchmark the quality of services delivered by Victims and Survivors Service-funded organisations.

The Commission produces quarterly reports which review data on the impact of service delivery, and articulates the quality of service that is to be delivered through the work of the CVS Standards Working group. The introduction of a new service delivery model in 2017/18 has brought with it a number of significant changes to how individuals are supported, embedding a needs-based approach that provides greater choice and flexibility to the individual and recognises more complex needs. The Commission is pleased to see the rollout of this approach to service delivery, with support being delivered through funded organisations, the Health and Wellbeing Caseworker Network and directly via the INP.

Despite support being available through PEACE IV, the Commission remains concerned that victims and survivors outside of Northern Ireland continue to experience a different level of service provision. This sense of disparity will be accentuated if legacy mechanisms are established. No recognition or practical support can ever compensate for the loss of a loved-one or the devastation of the past. However, an equitable approach to dealing with health and wellbeing and social support needs, regardless of where they reside, should be of primary importance.

In November 2009, the Office of First and deputy First Minister (now TEO) introduced a ten-year strategy for victims and survivors. This strategy provided a comprehensive approach for taking forward work on a range of issues relating to victims and survivors. The Strategy's aim was to put in place comprehensive arrangements to ensure that the voice of victims and survivors is represented and acted upon at a governmental and policy level and continues to shape the landscape for service delivery.

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<sup>2</sup> Referred to at the Steering Group meeting, Formal Evaluation of the 2009-19 Strategy (8 July 2019).

The Strategy for Victims and Survivors came to an end in October 2019 and in the year ahead the Commission will be working with key partners to formulate advice on a new strategy. In the absence of a functioning Executive, Ministers are currently not in place to agree and sign off on a new Strategy and therefore the Commission will also advise on an extension to the existing Strategy in order to provide sufficient time for a review the Strategy for Victims and Survivors 2009-19 and to provide continuity of funding for the Victims Support Programme and Individuals Needs Programme which deliver services and payments to victims and survivors.

I offer my sincere appreciation for the work carried out this year by members of the Victims and Survivors Forum; Their ability to reflect on difficult issues, have difficult and honest conversations, and their desire to move forward has helped informed all of our advice and work. The Commission will undertake a replenishment process in 2020/21 to introduce new membership to the Forum.

As we continue to progress our work at the Commission we are learning what it is that we need to understand better and what is most helpful in addressing harm that's been caused. Looking back in order to look forward is how the Commission will continue to seek answers and ensure the support that victims and survivors in Northern Ireland, and beyond, need.

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 that reads "Judith Thompson". The signature is written in a cursive style with a large, stylized 'J' and 'T'.

**Judith Thompson**  
**Commissioner for Victims and Survivors**  
**Date: 29 November 2019**

# **1. Performance Report**

## **1.1 Overview**

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

### **Chief Executive's Introduction**

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

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

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

### **Statement of the Purpose and Activities of the Organisation**

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

The Commission is a Non-departmental Public Body (NDPB) of The Executive Office.

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

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

- Promoting an awareness of matters relating to the interests of victims and survivors and of the need to safeguard those interests;
- Keeping under review the adequacy and effectiveness of law and practice affecting the interests of victims and survivors;

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

Article 7 outlines the general powers of the Commissioner as:

- To undertake, commission or provide financial or other assistance for research or educational activities concerning the interests of victims and survivors or the exercise of its functions;
- After consultation with such bodies or persons as it thinks fit, issue guidance on best practice in relation to any matter concerning the interests of victims and survivors;
- To compile information concerning the interests of victims and survivors;
- To provide advice or information on any matter concerning the interests of victims and survivors;
- To publish any matter concerning the interests of victims and survivors, including the outcome of any research or activities mentioned above and any advice provided by the Commission; and
- To make representations or recommendations to any body or person concerning the interests of victims and survivors.

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

The Annual Report and Accounts have been prepared in accordance with the appropriate form and disclosure requirements of the Government Financial



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

## **Principal Activities**

The Commission's work is based upon:

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

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

During the 2018-19 year, the Corporate Risk Register was reviewed and the register was updated to illustrate how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

- Forum is negatively affected by the impact of the complex and often politicised environment in which it operates;
- Inability to fulfil statutory duties or progress policy advice due to the absence of Ministers in post;
- Inability of the Commission to fulfil statutory duties due to the constraints of reduced resources;
- Ability of Commissioner to fulfil statutory duties is negatively affected by the complex and often politicised environment in which the organisation operates.

## **Going Concern**

On 9 January 2017 the deputy First Minister resigned from office which triggered the dissolution of the Joint Office. There are currently no Executive Ministers in post.

Despite the absence of a Northern Ireland Assembly, the Commission has had its indicative budget allocation for 2019-20 approved by The Executive Office.

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 subject to a triennial review in 2016-17, and the wholly positive review report was finalised in 2017-18. The recommendations from this report have been accepted and are under implementation by the Commission.

## **Performance Summary**

In 2018-19 there were 28 targets in the Outcome Delivery Plan, with 26 (93%) targets achieved, 1 target (3.5%) partially achieved and 1 target (3.5%) not achieved.

The Commission reported a net underspend of £12,346 representing 1.35% of the total budget available which is detailed further in the Financial Performance section on page 21.

## **1.2 Performance Analysis**

### **Non-Current Assets**

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

### **Liquidity, Interest Rate and Currency Risks**

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

### **Social Matters**

The Commission has adopted the policies of the Northern Ireland Civil Service in order to ensure it upholds the rights of its staff to gender equality, appropriate

working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and dialogue with local communities.

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

## **Sustainability**

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

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

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

## **Identifying and communicating the Commissions aims, values and objectives**

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

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

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

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

- Key Actions;
- Activities and Outputs
- Measurements;
- Resource Allocation; and
- Senior Responsible Officer.

In summary, there were 28 targets in the Outcome Delivery Plan, with 26 (93%) targets achieved, 1 target (3.5%) partially achieved and 1 target (3.5%) not achieved detailed under each corporate objective in the tables below.

**Corporate Outcome 1 – Improved health and wellbeing of victims and survivors**

Key Actions	Performance Assessment			Explanation for non-achievement of Key Objectives
	Achieved	Partially Achieved	Not Achieved	
1.1. Forum contribution to improved health & wellbeing	✓			
1.2. Communications & Engagement	✓			
1.3. Commission contributes to developing new Regional Trauma Network Partnership	✓			
1.4. Mental Health Research Project	✓			

**Corporate Outcome 2 – Victims and survivors, and those most in need, are helped and cared for**

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
2.1. Forum contribution to helping those most in need	✓			
2.2. Communications and Engagement	✓			
2.3. Monitoring and Reporting on Services			✓	There is 1 remaining Quarterly Report which has been delayed due to competing priorities in year. Report to be completed and submitted by end of Quarter 1 in 2019/20.
2.4. Victims and Survivors Pension Arrangement		✓		Research completed with Final Report submitted to the Secretary of State for Northern Ireland by end April 2019.

**Corporate Outcome 3 – Victims and survivors, and their families, are supported to engage in legacy issues**

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
3.1. Forum contribution to Legacy issues	✓			
3.2. Communications & Engagement	✓			
3.3. Commission reviews progress with the implementation of new Legacy institutions	✓			
3.4. Advocacy Research Project	✓			

**Corporate Outcome 4 - Children and grandchildren of victims and survivors are given the best start in life**

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
4.1. Forum contribution to transgenerational issues	✓			
4.2. Communications & Engagement	✓			
4.3. Implementation of the Building for the Future Action Plan	✓			
4.4. Transgenerational Legacy and Young People Research Project	✓			

**Corporate Outcome 5 - Improved access to opportunities for learning and development**

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
5.1. Communications & Engagement	✓			
5.2. Standards	✓			
5.3. International Learning and Development	✓			



## Corporate Outcome 6 - We are an effective and efficient organisation

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p><b>6.1.</b></p> <p><b>Manage, monitor and report on the budget.</b></p> <p><b>To lay and publish Annual Report and Accounts</b></p> <p><b>Contract and Asset Management</b></p> <p><b>Management of budgetary constraints</b></p>	✓			
<p><b>6.2.</b></p> <p><b>To provide administrative support to meet all health and safety requirements</b></p> <p><b>Provision of HR services and recruitment</b></p> <p><b>To undertake policy screening, annual reviews or provide Annual Progress Reports</b></p>	✓			
<p><b>6.3.</b></p> <p><b>To provide secretariat support to the Audit and Risk Assurance Committee (ARAC)</b></p> <p><b>Monitor 2018/19 Outcome Delivery Plan and develop 2019/20 Outcome Delivery Plan</b></p> <p><b>Implement and monitor 2018-21 Corporate Plan</b></p> <p><b>Process all Departmental returns in accordance with outlined timeframes</b></p>	✓			

Objectives	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
6.4. Representation at Committees Meetings	✓			
6.5. To maintain a robust and fit for purpose Risk Register  To keep under review and update when necessary corporate governance and risk management procedures in line with Internal Audit recommendations  To maintain an annual Register of Interests and confirm no conflict of interests	✓			
6.6. Management of the Forum	✓			
6.7. Delivery and Review of the Communications Strategy	✓			
6.8. External Review of the Commission	✓			
6.9. Consultations	✓			

## ***'Addressing the Legacy of Northern Ireland's Past': Northern Ireland Office Consultation Period***

Following the launch of the Northern Ireland Office *'Addressing the Legacy of Northern Ireland's Past'* consultation document and draft Bill in May 2018, the Commission devised a Communications and Engagement Plan to seek the views of victims and survivors, policy makers, service deliverers and wider civic society to inform the response to the proposals.

In addition to the planned Key Actions under the 2018/19 Outcome Delivery Plan, the Commission held a total of 159 additional engagements between May and November 2018 throughout Northern Ireland, Great Britain and the Republic of Ireland.

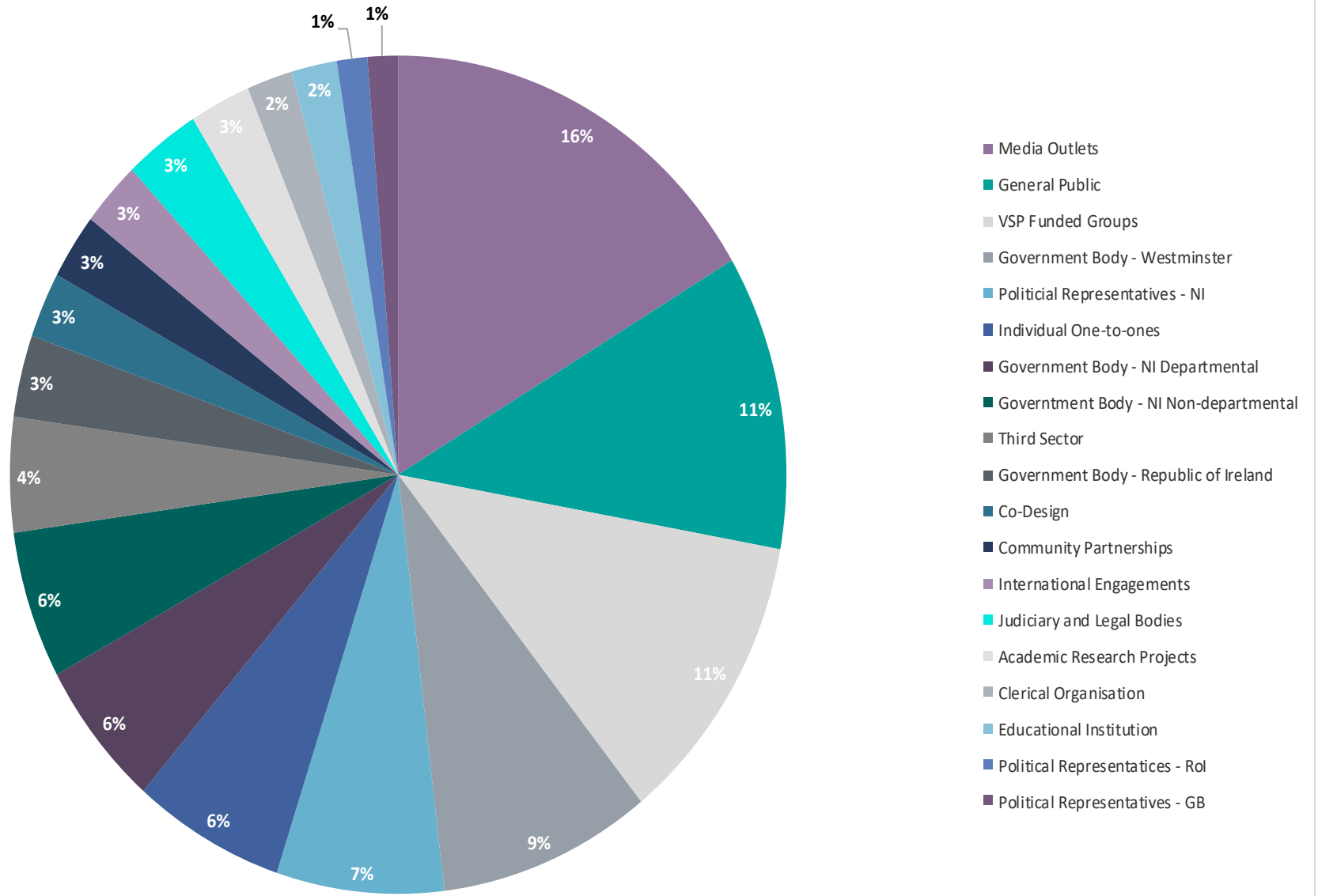
The Commissioner, the Commission's Research and Policy Development Team and the Communications and Engagement Teams worked collaboratively to commit to as many engagements as possible. These included meetings, focus groups, seminars, media activity and across a vast range of stakeholders.

Figure 1 depicts the breakdown of stakeholder types as catalogued in the Commission's Communications and Engagement Strategy (2017-20).

**Figure 1. Breakdown of Stakeholder Type**

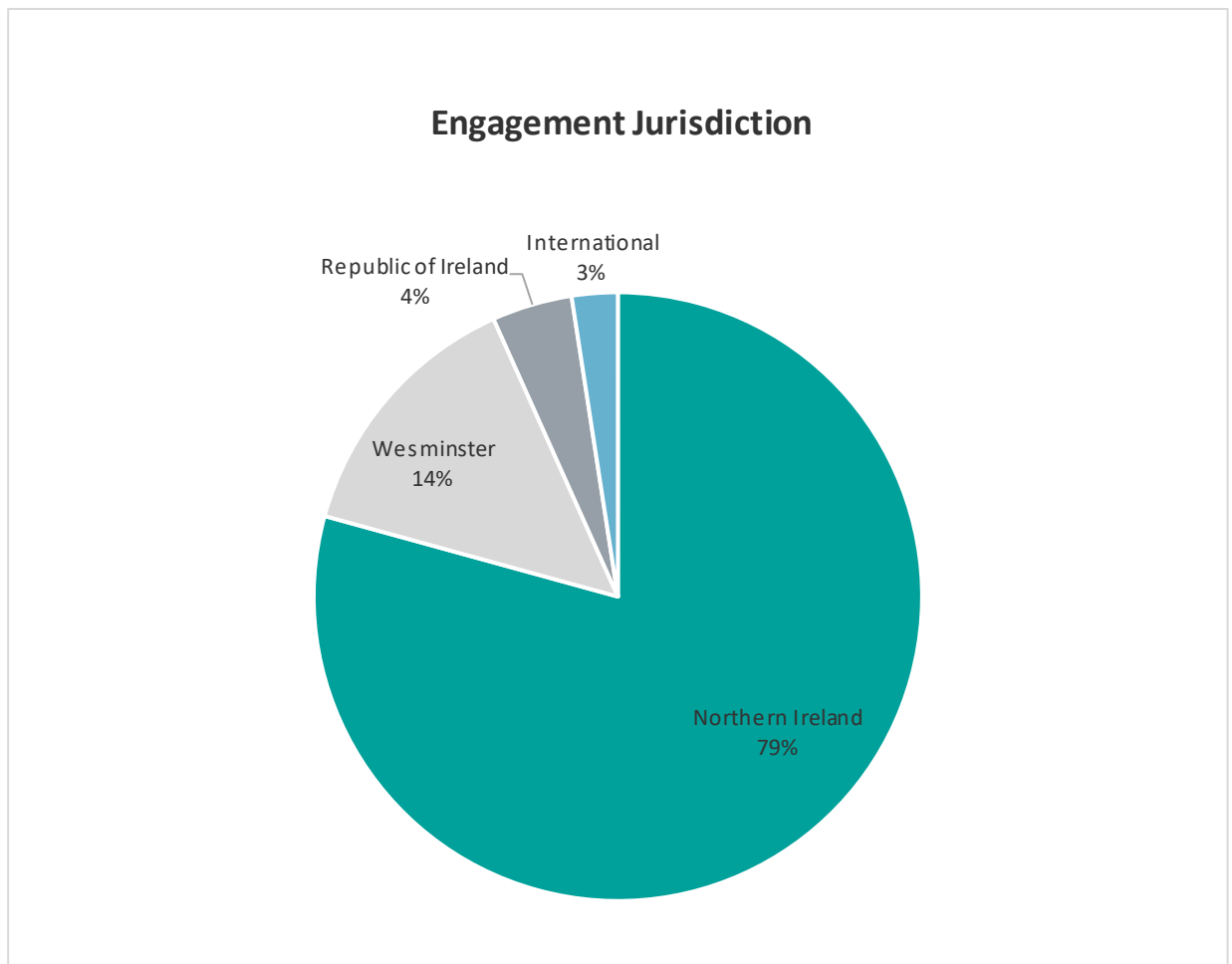
<b>Stakeholder Type</b>	<b>No. of Engagements</b>
<b>Media Outlets</b>	26
<b>General Public</b>	18
<b>VSP Funded Groups</b>	18
<b>Government Body - Westminster</b>	14
<b>Political Representatives - NI</b>	11
<b>Individual One-to-ones</b>	10
<b>Government Body - NI Departmental</b>	9
<b>Government Body - NI Non-departmental</b>	9
<b>Third Sector</b>	7
<b>Government Body - Republic of Ireland</b>	5
<b>Co-Design</b>	4
<b>Community Partnerships</b>	4
<b>International Engagements</b>	4
<b>Judiciary and Legal Bodies</b>	5
<b>Academic Research Projects</b>	4
<b>Clerical Organisation</b>	3
<b>Educational Institution</b>	3
<b>Political Representatives - Rol</b>	2
<b>Political Representatives - GB</b>	2

# Stakeholder Type



**Figure 2. Breakdown of Engagements across Jurisdictions**

Engagement Jurisdiction	No. of Engagements
<b>Northern Ireland</b>	130
<b>Westminster</b>	23
<b>Republic of Ireland</b>	7
<b>International</b>	4



## Financial Performance

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

The opening resource budget allocation for 2018-19 was £813,000 (2017-18: £838,000), with a non-cash depreciation budget for 2018-19 of £5,000 (2017-18: £5,000).

In year the Commission received a total of £73,000 additional resource funding, plus £18,000 capital funding. This additional resource funding included an award of £35,000 in June 2018 in respect of Research, the Victims and Survivors Forum and £38,000 in January 2019 in respect of the launch of a Legacy consultation event and associated policy advice.

This resulted in a total resource budget of £886,000 and a total capital budget of £18,000.

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

Expenditure Heading	Resource Budget 2018-19	Actual 2018-19
Salaries	614,539	626,643
Overheads & other	136,811	143,609
Programme (excluding PEACE IV expenditure of £45,152 in 2018-19)	134,650	106,975
<b>Total Recurrent (Resource)</b>	<b>886,000</b>	<b>877,227</b>
<b>Capital</b>	<b>18,000</b>	<b>16,698</b>

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

Depreciation	5,000	2,729
<b>Total Budget</b>	<b>909,000</b>	<b>896,654</b>

In summary, the Commission reported a net underspend on the budget of £12,346 representing 1.35% of the final budget available.

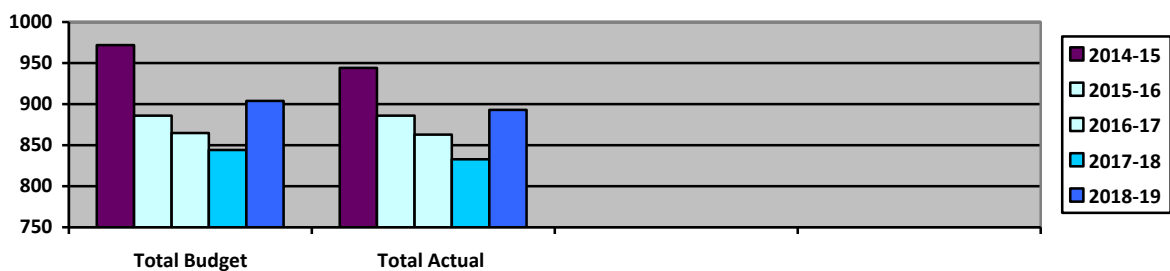
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements with supporting notes in the pages that follow.

## Long Term Expenditure Trends (5 years)

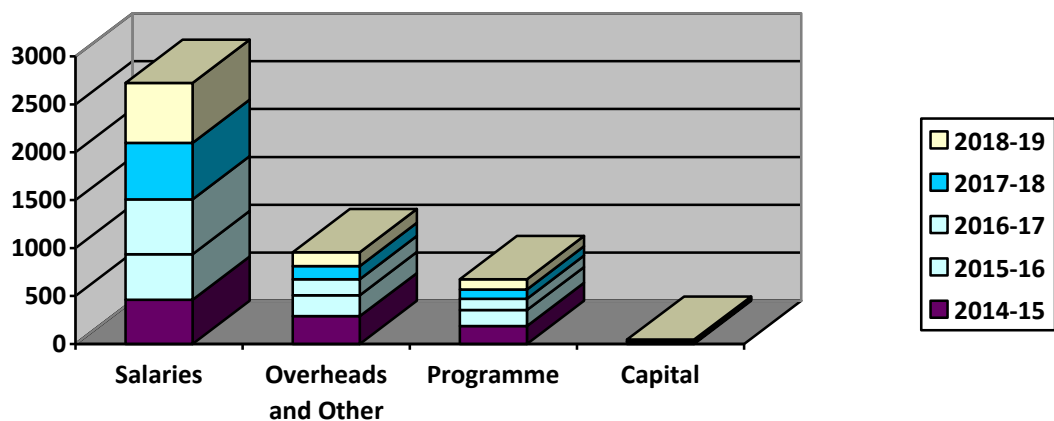
Expenditure Heading	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Salaries	£461,128	£475,467	£572,342	£590,685	£626,643
Overheads	£288,144	£219,658	£165,501	£139,287	£143,609
Programme (excluding PEACE IV expenditure of £45,152 in 2018-19)	£185,667	£165,978	£119,163	£97,047	£106,975
Capital	£8,916	£16,923	£0	£716	£16,698
<b>Total</b>	<b>£943,855</b>	<b>£878,026</b>	<b>£857,006</b>	<b>£827,735</b>	<b>£893,925</b>

### Analysis of Expenditure by Chart

#### Total Actual vs Total Budget



#### Expenditure in year by heading





## **2019-20 Financial Year**

The Commission has received indicative funding of £845,000 including ring-fenced funding for depreciation and impairments. This includes a £52,000 additional resource, allocated to meet anticipated pressures, in relation to the rise in Employer Pension Contributions that came into effect from 1 April 2019. Overall this equates to a reduction of 2.46% in 2019/20 from the 2018-19 opening resource baseline of £813,000.

A handwritten signature in cursive script that reads "Andrew Sloan".

**Andrew Sloan**  
**Accounting Officer**  
**Date: 29 November 2019**

## **2. Accountability Report**

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

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

### **2.1 Corporate Governance Report**

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

#### **2.1.1 Directors' Report**

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

#### **Details of Directors**

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

#### **Commissioner & Board**

The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However, as a single appointment, the Commissioner solely fulfils the role of the Board. The Board is attended by the Chief Executive, Head of Corporate Services, Head of Research and Policy Development, and the Head of Communications and Engagement.

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

In September 2015, Ms Judith Thompson was appointed as the sole Commissioner for an initial period of four years.

There were 10 Board meetings up to 31 March 2019.

### **Chief Executive and Accounting Officer**

Mr John Beggs was appointed Secretary to the Commission on 5 August 2013 and was appointed as Accounting Officer effective from 14 October 2013. John resigned from the Commission on 31 October 2018.

The Commissioner, Judith Thompson, was appointed the Accounting Officer from 8 October 2018.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019.

### **Senior Management Team**

The Chief Executive is supported by a Senior Management Team comprising:

- Head of Corporate Services.
- Head of Research and Policy Development
- Head of Communications and Engagement.

### **Register of Interests**

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

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The Comptroller and Auditor General is Head of the Northern Ireland Audit Office and 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 2018-19 resulted in an audit fee of £11,275 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £11,000 was charged for the audit of the financial statements for 2017-18.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2018-19. (2017-18: nil)

### **Charitable Donations**

The Commission made no charitable or political donations during this period. (2017-18: nil)

### **Important Events occurring after the year-end**

The Commissioner, Judith Thompson, was re-appointed for a period of 12 months on 1<sup>st</sup> September 2019, in line with her current conditions of appointment. This will be reviewed in 12 months' time to ensure continuity in this critical position whilst also allowing an incoming NI Executive to take a longer term decision regarding the future of the role.

The Commission, as a partner organisation with the Victims and Survivors Services (VSS), secured £250,000 of PEACE IV funding to fulfil three research projects over a three year period ending in 2022. The VSS are the lead partner in relation to Special European Union Programmes Board (SEUPB). In 2016, the UK Government announced that the Government would guarantee EU funded projects after the UK has left the EU.

The financial settlement has now been signed-off by both UK and EU Commission negotiators in an updated draft Withdrawal Agreement and welcomed by the EU-27 at the October 2019 European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified.

### **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 2018 to 31 March 2019 the Commission paid 100% of invoices within 30 days (2017-18: 100%) and 93% within 10 days (2018-19: 98%).

## **Personal data**

The Commission noted two personal data breaches in 2018-19 (2017-18: nil). After an internal assessment and agreement by the Internal Auditors these were not required to be reported to the Information Commissioners Office (ICO).

In 2017-18 the Commission started preparations for the implementation of the General Data Protection Regulation (GDPR) on 25 May 2018. Guidance and advice from The Executive Office, external service providers and Internal Audit were sought and recommendations implemented, in order to ensure the Commission complies with the Legislation.

### **2.1.2 Statement of Accounting Officer's Responsibilities**

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

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

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

- Observe the Accounts Direction issued by TEO including relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis.

The Accounting Officer of TEO has designated the Chief Executive to the Commission for Victims and Survivors as Accounting Officer for the Commission. John Beggs, Secretary to the Commission, left the Commission on 31 October 2018

and TEO designated the Commissioner as interim Accounting Officer effective 8 October 2018.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019.

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

### **Statement of disclosure of information to the auditors**

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; 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 2018-19. It outlines the Commission's governance framework for directing and controlling its functions and how assurance is provided to support me, in my role as Accounting Officer for the Commission.

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

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

I was appointed as Accounting Officer effective 19 February 2019.

### **The Purpose of the Governance Framework**

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

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

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

The Governance Framework was in place throughout the 2018-19 year.

### **Governance Framework**

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

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

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

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

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

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

## **Governance Responsibilities and Performance**

### **Accounting Officer**

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

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

### **Commission Board**

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

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

- Establish its overall strategic direction within the policy and resources framework determined by The Executive Office;
- Ensure that The Executive Office is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the



attainability of its targets, and determine the steps needed to deal with such changes;

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

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

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

The key aspects of the Commissioner's role include:

- Setting the strategic direction for the Commission, including its vision, values and strategic objectives, and overseeing the implementation of the Commission's Corporate Plan and annual Business Plan, and measuring and evaluating its performance;
- Developing, promoting and overseeing the implementation of policies and programmes in line with the Commission's strategic direction;
- Leading and overseeing the process of change and encouraging innovation, to enhance the Commission's capability to deliver;
- Monitoring performance via the Commission's Corporate Plan, annual Business Plan, budgets and targets, and assessing and managing the strategic risk to delivery;

- Overseeing the strategic management of the Commission's staff, finance, information and physical resources, including setting training and health and safety priorities;
- Establishing and overseeing the implementation of the Commission's corporate governance arrangements, including risk management; and
- Overseeing and monitoring the Commission's progress against all of its equality of opportunity, good relations and human rights obligations.

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

In 2018-19 there were 10 meetings of the Board, with full attendance at all meetings.

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

The Board received monthly reports on the delivery of Outcome Delivery Plan objectives; financial management and budget monitoring; performance of individual areas of work; HR priorities; and resilience of security and information assurance, contingency planning and business continuity planning.

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

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

The Board is required to undertake assessment of its own effectiveness and its compliance with the Corporate Governance Code. The Commissioner undertook an assessment of the performance of the Board in 2018-19 and was content with its performance.

### **Commission Audit and Risk Committee**

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

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

The membership of the ARAC in 2018-19 comprised:

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

The membership of the committee were appointed in July 2016 for a fixed term of three years, ending on 31 August 2019, with the option of extension for a further three years.

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

The Committee met 4 times during 2018-19. All members of the ARAC attended all 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 ARAC set an agreed core programme of work for each of its meetings, which included:

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

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

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

On a quarterly basis the ARAC produces minutes, and on an annual basis produces a report on the work of ARAC throughout the year and on the main governance issues the Committee has considered. Each year the ARAC conducts a self-assessment against the guidelines issued by the National Audit Office. The findings of the self-assessment are presented to the ARAC for action as appropriate. In 2018-19 the ARAC recorded total compliance with good practice and although they found some minor issues it was noted these were not significant.

### **Internal Control and Risk Management**

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

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

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

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

The system of internal control has been in place in the Commission for the year ended 31 March 2019 and up to the date of approval of the Annual Report and Accounts, and is in accordance with DoF guidance.

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

The Risk Register:

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

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

The Corporate Risk Register is endorsed by the Accounting Officer and Commission Board and is subject to regular revision, through scrutiny by the Audit and Risk Assurance Committee and lessons learned from the previous reporting year. In 2018-19 the Register was reviewed and updated to reflect active and current risks to the Commission as well as how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

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

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

As part of an ongoing process to identify and control risks to information, the Commission is continuing to review and enhance its Information Assurance arrangements and practices, and to provide a comprehensive framework to address

risks. I am the Senior Information Risk Owner and continue to lead in this important work.

There were two breaches in relation to Information Security in 2018-19. In both instances the Breach Management procedures were enacted, and the incidents managed, recorded and evaluated. Neither breach was required to be reported to the Information Commissioners Office.

### **Review of Effectiveness of the System of Internal Control**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Audit Service and Senior Management within the Commission, who have responsibility for the development and maintenance of the internal framework. I also consider the comments made by the NIAO in its 'Report to those Charged with Governance' and other reports.

On an ongoing basis I continue to review, and to be advised, by the Commission Board and the Audit and Risk Assurance Committee, to address weaknesses and ensure continuous improvement of the system is in place.

### **Sources of Independent Assurance**

The Commission obtains Independent Assurance from the following sources:

- Internal Audit; and
- Northern Ireland Audit Office.

### **Internal Audit**

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

Assessing the completeness and effectiveness of the Commission's corporate governance arrangements forms part of the Internal Audit Plan and in 2018-19 the Commission's internal audit services were provided by ASM. In March 2017, following a tender process, ASM were awarded the contract for the provision of Internal Audit services at the Commission in 2017-18 and 2018-19 with the option of extension for a further year. This contract has been extended into 2019-20.

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:

- Preparedness for the implementation of the General Data Protection Regulations – Satisfactory Assurance;
- Review of communications and engagement – Satisfactory Assurance;
- Peace IV Project Management – Satisfactory Assurance;
- Management of the Forum – Satisfactory Assurance; and
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2018-19 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 Assurance Committee meetings at which corporate governance and risk management matters are considered.

## **Governance and Accountability**

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

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

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

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

The MSFM also includes clear information about the following;

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

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

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



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

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

The Commission provides reports on the Budget at Board meetings on a monthly basis and on a quarterly basis at ARAC meetings, for monitoring and to provide early identification of any issues.

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

In 2018-19 the Commission has been subjected to continued budget reductions.

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 continuing budget uncertainty the Commission has continued to develop and manage an efficiency savings plan, including ongoing vacancy management and capitalising on the savings generated by a premises move in November 2015. In 2018-19 the Commission also bid for, and was awarded, additional funding in year to take forward research projects which were unable to be budgeted for at the outset of the financial year.

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

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

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

In 2017-18 the Commission started to prepare for the implementation of the General Data Protection Regulation (GDPR) on 25 May 2018. Guidance and advice from The Executive Office, external service providers and Internal Audit was sought and recommendations implemented, in order to ensure the Commission complies with the Legislation.

## **Ministerial Directions**

There were no Ministerial Directions sought nor given in year 2018-19 (2017-18: nil).

## **Internal Governance Divergences**

There were no Internal Governance Divergences in year.

## **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](http://www.cvsni.org). The Commission also has processes and practices in place to ensure that it is able to fully meet responsibilities under the Act and deal effectively with requests for information.

During the period 2018-19 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 Commission's website. The Commission received 2 complaints during this financial year (2017-18: two) and these were processed by application of the External Complaints Policy.

Receipt and evaluation of these complaints has resulted in a review of the External Complaints Policy which was updated in November 2018.

## **Conclusion**

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

Having continued to review the governance framework within the Commission, and in conjunction with the reports given to me by the Commissioner, the Audit and Risk Committee, Internal Audit and Senior Management of the Commission, I am content that the Commission has operated a sound system of internal governance during the period 2018-19.

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

## **2.2 Remuneration & Staff Report**

### **Remuneration Policy**

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is normally approved by the Minister of Finance. In the absence of an Executive, the Department of Finance's Permanent Secretary has set the 2018-19 NI public sector pay policy in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17.

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

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

### **Service Contracts**

The appointment of the Commissioner(s) for Victims and Survivors is made under Article 4 of the Victims and Survivors (Northern Ireland) Order 2006 as amended by Victims and Survivors Act (Northern Ireland) 2008 and in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made. The terms and conditions are as set out in the Schedule to the Victims and Survivors (Northern Ireland) Order 2006 as amended.

Further information about the work of the Civil Service Commissioners can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org)

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. John left the Commission on 31 October 2018.

The Commissioner, Judith Thompson, was the Accounting Officer effective 8 October 2018.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019.

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

## Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and the Accounting Officer.

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

	2018-19				2017-18			
	Salary £	Benefits in kind (to nearest £100)	Pension Benefits ** (to nearest £1000)	Total (to nearest £1000)	Salary £	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
<b>Commissioner Judith Thompson *</b>	80-85	-	32	110-115	75-80	-	29	100-105
<b>Secretary Mr John Beggs</b> Resigned 31 October 2018	35-40 (60- 65 full year equivalent)	-	20	55-60	60-65	-	25	80-85
<b>Chief Executive Mr Andrew Sloan</b> Appointment date 28 January 2019	10-15 (55- 60 full year equivalent)	-	4	10-15	-	-	-	-

\* Includes Senior Civil Service (SCS) back pay award for the period 1 September 2015 – 28 February 2019.

\*\*The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less

(the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

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

## **Salary**

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

The Commission for Victims and Survivors was under the direction and control of The Executive Office during the financial year. The Northern Ireland Assembly was dissolved on 26 January 2017. An Executive was not formed following the 2 March 2017 election, and from this date Ministers ceased to hold office. As a consequence, no Minister has been in place in the department during 2017-18 and 2018-19.

## **Benefits in Kind**

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

The Commissioner and Chief Executive to the Commission did not receive any benefits in kind during the period ended 31 March 2019 (or during the period ended 31 March 2018).

## **Bonuses**

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2018-19 relate to performance in 2018-19 and the comparative bonuses reported for 2017-18 relate to the performance in 2017-18. No bonuses were paid in the period ended 31 March 2019 (or during the period ended 31 March 2018).

## Fair Pay Disclosure (audited information)

	2018/19	2017/18
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	80-85	75-80
Range of Staff remuneration (to the nearest £1,000)	20-85	20-80
Median Total Remuneration	£32,395	£31,760
Ratio	2.55	2.44

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 2018-19 was £80,000 - £85,000 (2017-18: £75,000 - £80,000). This was 2.55 times (2017-18: 2.44) the median remuneration of the workforce, which was £32,395 (2017-18: £31,760). The changes in ratio between the current year and the previous year are due to the Senior Civil Service pay increments dating back to 2015.

In 2018-19, nil employees (2017-18, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £21,375 to £82,868 (2017-18: £20,692 to £76,500).

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



## Pension Entitlements 2018-19 (audited)

	Accrued pension at pension age as at 31/3/19 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/19	CETV at 31/3/18	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
<b>Commissioner Judith Thompson</b>	5-10 plus lump sum of 0	0-2.5 plus lump sum of 0	103	68	24	-
<b>Secretary Mr John Beggs</b> Until 31 October 2018	15-20 plus lump sum of 0	0-2.5 plus lump sum of 0	213	180	8	-
<b>Chief Executive Mr Andrew Sloan</b> From 28 January 2019	0-5 plus lump sum of 0	0-2.5 plus lump sum of 0	3	0	2	

There are no partnership pension arrangements within the Commission.

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

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

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

at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

New entrants joining can choose between membership of alpha 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 also a 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%.

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). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2018 was 2.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2019.

Employee contribution rates for all members for the period covering 1 April 2019 – 31 March 2020 are as follows:

**Scheme Year 1 April 2019 to 31 March 2020**

<b>Annualised Rate of Pensionable Earnings (Salary Bands)</b>		<b>Contribution rates – All members</b>
<b>From</b>	<b>To</b>	<b>From 01 April 2019 to 31 March 2020</b>
£0	£23,500.99	4.6%
£23,501.00	£54,500.99	5.45%
£54,501.00	£150,000.99	7.35%
£150,001.00 and above		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 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. The normal scheme 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 schemes 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 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

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

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

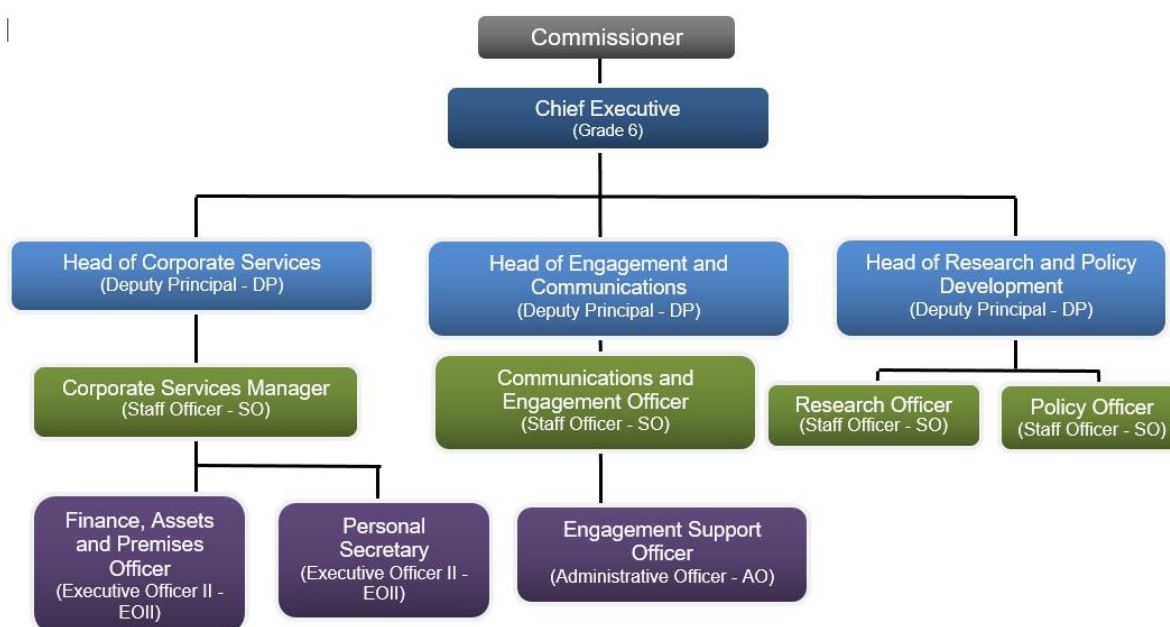
There was no compensation for loss of office in 2018-19 (2017-18: nil).

## Staff Report

### Staffing the Commission

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

The Chief Executive is supported by three deputies whose responsibilities cover policy and research, corporate services and communications and engagement as illustrated within the organisational structure below:



At 31 March 2019, the staff of the Commission was comprised of 11 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 2018-19 financial year by gender (prior year comparison in brackets) for each of the following groups:

- Directors (Commissioner);
- Senior Managers (Chief Executive, Head of Corporate Services, Head of Research and Policy Development and Head of Communications and Engagement); and
- Other employees.

**Commission Staffing Statistics at 31 March 2019 (31 March 2018)**

	Gender	
	Male	Female
<b>Directors</b>	0 (0)	1 (1)
<b>Senior Managers</b>	2 (2)	2 (2)
<b>Employees</b>	2 (2)	4 (5)

**Equality, Diversity and Inclusion**

The NICS People Strategy 2018-21 places diversity and inclusion at its centre and includes a range of actions that will help accelerate the NICS’ ambition to be a service that reflects the society we serve.

The Commission continues to carry out its statutory obligations under fair employment legislation, including the annual return to the Equality Commission for NI.

**Learning & Development**

The Commission recognises the importance of having skilled and engaged employees and continues to invest in learning and 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.

### **Employment, training and advancement of disabled persons**

The Commission for Victims and Survivors applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all chairs of recruitment panels. The Commission also has mandatory unconscious bias training for all staff.

To maintain and promote a diverse and inclusive workforce, the Commission has policies in place to support any alterations to the working environment required by disabled persons.

### **Absence data**

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

#### **Commissioner**

	<b>Working days lost 2018-19</b>	<b>Average days lost per WTE member of staff</b>	<b>Absence rate 2018-19</b>
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
<i>2017-18</i>	<i>0</i>	<i>0</i>	<i>0%</i>

## Staff

	Working days lost 2018-19	Average days lost per WTE member of staff	Absence rate 2018-19
Including long term absence	87	7.9	3.59%
Excluding long term absence	45	4.1	1.86%
2017-18	87	7.9	4%

## Senior Civil Servants

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

Salary Band	2018/19 Number	2017/18 Number
Pay Scale 4 £153,933 - £180,496	0	0
Pay Scale 3 £114,047 - £133,327	0	0
Pay Scale 2 £88,596 - £101,092	0	0
Pay Scale 1 £68,961 - £79,058	1	1
Special Advisors £63,736 - £91,809	0	0

## Staff Costs (Audited)

	2018-19				2017-18
	Permanently employed staff	Others (Agency Costs)	Commissioner	Total	Total
Wages and salaries	£355,372	£42,273	£82,307	£479,952	£456,822
Social security costs	£34,826	-	£10,810	£45,636	£40,962
Other pension costs	£79,261	-	£21,794	£101,055	£92,901
<b>Sub Total</b>	<b>£469,459</b>	<b>£42,273</b>	<b>£114,911</b>	<b>£626,643</b>	<b>£590,685</b>
Less recoveries in respect of outward secondments	-	-	-	-	-
<b>Total net costs</b>	<b>£469,459</b>	<b>£42,273</b>	<b>£114,911</b>	<b>£626,643</b>	<b>£590,685</b>



The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors is unable to identify its share of the underlying assets and liabilities. The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2012 scheme valuation was completed by GAD in February 2015. . The outcome of the valuation was used to set the level of contributions for employers from 1 April 2015 to 31 March 2019. For 2018-19, employers' contributions of £101,055 were payable to the NICS pension arrangements (2017-2018 £92,901) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. Work was completed on the 2016 valuation, based on the position as at 31 March 2016. The outcome of this scheme valuation informed employer contribution rates for 2019-2020. Employer contribution rates payable will range from 28.7% to 34.2% of pensionable pay, based on salary bands. This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4% pa above CPI. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2017-2018: £nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2017-2018, 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2017-2018 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil. 0 persons (2017-18: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2017-18: £nil).

### **Average number of persons employed (Audited)**

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

Activity	2018-19				2017-18
	Permanently employed staff	Others	Commissioner	Total	Number
Commissioners	-	-	1	1	1
General Administration	6	1	-	7	7
Management	4	-	-	4	4
<b>Total</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>12</b>	<b>12</b>

## **Off Payroll Engagements**

The Commission made no off payroll payments during this period (2017-18: nil).

## **Consultancy Engagements**

The Commission made payments totalling £8,880 for consultancy suppliers during 2018-19 (2017-18: £2,160).

## **Exit Packages (Audited)**

There were no exit packages provided by the Commission during this period (2017-18: nil).

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

### **Regularity of Expenditure**

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

MPMNI advises losses and special payments should be noted where total losses exceed £300,000 and states that individual losses of more than £300,000 should be noted separately.

There were no Losses or Special payments during 2018-19 (2017-18: nil).

### **Other notes**

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

There were no fees and charges for the reuse of any information the Commission holds. (2017-18: nil)

#### **Remote Contingent Liabilities (Audited)**

The Commission has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. (2017-18: nil)



**Andrew Sloan**  
**Accounting Officer**

**Date: 29 November 2019**

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

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

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

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2019 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2019 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis of opinions**

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Commission for Victims and Survivors for Northern Ireland in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

#### **Other Information**

The Accounting Officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report

other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

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

### **Opinion on other matters**

In my opinion:

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

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

As explained more fully in the Statement of Accounting Officer 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.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.

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

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been

applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### **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 the Department of Finance's guidance.

### **Report**

I have no observations to make on these financial statements.



*KJ Donnelly*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*Belfast*

*BT7 1EU*

*13 December 2019*

## STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2019

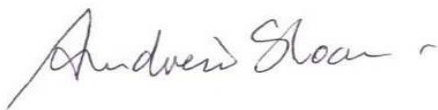
	Note	2018-19 £	2017-18 £
<b>Income</b>			
EU Income	2	(45,152)	-
<b>Expenditure</b>			
Staff costs	3	626,643	590,685
Depreciation and amortisation	3	2,729	5,489
Other Operating Expenditure	3	295,736	236,334
<b>Total Operating Expenditure</b>		<b>925,108</b>	<b>832,508</b>
<b>Net Expenditure for the year</b>		<b>879,956</b>	<b>832,508</b>
<b>Other Comprehensive Expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net (gain)/loss on revaluation of Property, Plant and Equipment		-	-
Net (gain)/loss on revaluation of Intangible Assets		-	-
<b>Comprehensive net expenditure for the year</b>		<b>879,956</b>	<b>832,508</b>

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

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

	Note	2018-19		2017-18	
		£	£	£	£
<b>Non-current assets</b>					
Property, plant and equipment	4	27,671		13,702	
Intangible assets	5	-		-	
<b>Total non-current assets</b>			<b>27,671</b>	<b>13,702</b>	
<b>Current assets</b>					
Trade and other receivables	8	46,634		7,060	
Cash and cash equivalents	9	95,759		100,856	
<b>Total current assets</b>			<b>142,393</b>	<b>107,916</b>	
<b>Total assets</b>			<b>170,064</b>	<b>121,618</b>	
<b>Current liabilities</b>					
Trade and other payables	10	(155,348)		(92,946)	
<b>Total current liabilities</b>			<b>(155,348)</b>	<b>(92,946)</b>	
<b>Total assets less current liabilities</b>			<b>14,716</b>	<b>28,672</b>	
<b>Total assets less total liabilities</b>			<b>14,716</b>	<b>28,672</b>	
<b>Taxpayers' equity</b>					
General Fund			14,716	28,672	
<b>Total equity</b>			<b>14,716</b>	<b>28,672</b>	

The financial statements on pages 60 to 73 have been approved by the Commission's Board on the 29th November 2019 and were signed on its behalf by:



**Andrew Sloan**  
Accounting Officer

**Date: 29 November 2019**

**The notes of page 64 to 73 form part of these accounts.**

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

	Note	2018-19	2017-18
		£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(879,956)	(832,508)
Depreciation and amortisation	3	2,729	5,489
(Increase)/Decrease in trade and other receivables	8	(39,574)	(3,045)
Increase/(Decrease) in trade and other payables	10	62,402	30,932
<b>Net cash outflow from operating activities</b>		<b>(854,399)</b>	<b>(799,132)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	(16,698)	(716)
<b>Net cash outflow from investing activities</b>		<b>(16,698)</b>	<b>(716)</b>
<b>Cash flows from financing activities</b>			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		866,000	838,000
<b>Net financing</b>		<b>866,000</b>	<b>838,000</b>
<b>Net (decrease) / increase in cash and cash equivalents in the period</b>	<b>9</b>	<b>(5,097)</b>	<b>38,152</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>100,856</b>	<b>62,704</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>95,759</b>	<b>100,856</b>

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



## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2019

	General Fund £	Taxpayers' Equity £
<b>Changes in Taxpayers' Equity 2017-18</b>		
<b>Balance at 1 April 2017</b>	23,180	23,180
Grants from sponsoring department	838,000	838,000
Comprehensive Expenditure for the year	(832,508)	(832,508)
<b>Balance at 31 March 2018</b>	<b>28,672</b>	<b>28,672</b>
<b>Changes in Taxpayers' Equity 2018-19</b>		
<b>Balance at 1 April 2018</b>	<b>28,672</b>	<b>28,672</b>
Grants from sponsoring department	866,000	866,000
Comprehensive Expenditure for the year	(879,956)	(879,956)
<b>Balance at 31 March 2018</b>	<b>14,716</b>	<b>14,716</b>

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

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2018-19

# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

## NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

### 1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM) issued by the Department of Finance, and the Accounts Direction issued by The Executive Office. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for Victims and Survivors for Northern Ireland (the Commission) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission for the year ended 31 March 2019 are described below. They have been applied consistently in dealing with items that are considered material to the accounts. There have been no changes to accounting policy and disclosure that affect the entity in the year.

### 1.2 Accounting Convention

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

### 1.3 Funding

The activities of the Commission are fully funded by The Executive Office (TEO). Grant-in-aid received and used to finance activities and expenditure which support the statutory and other objectives of the Commission is treated as financing, and credited to the General Fund as it is regarded as contributions from a controlling party giving rise to a financial interest in the residual interest in the reporting entity. The Commission received Grant-In-Aid totalling £866,000 in 2018-19 (2017-18: £838,000).

### 1.4 EU Income

In 2018-19 the Commission received EU Income of £45,152 (2017-18:£Nil) from the Special EU Programmes Body (SEUPB) in relation to PEACE IV funding. This has been recorded on a gross basis in the Statement of Comprehensive Net Expenditure (SOCNE). Where there is a delay in the receipt of EU income the amount due is treated as accrued income and shown in the Statement of Financial Position (SOFP).

### 1.5 Property, Plant and Equipment

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

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

Property, Plant and Equipment are stated at historical cost and 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.

## 1.6 Intangible Assets

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

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.

## 1.7 Impairment Costs

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

## 1.8 Value Added Tax

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

## 1.9 Pension Costs

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and was updated in 2014-15 to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Resource Accounts as at 31 March 2019.

For 2018-19, employers' contributions of £101,055 were payable to the NICS pension arrangements (2017-18 £92,901) 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. The Remuneration Report gives details in relation to the pension costs for 2018-19.

## 1.10 Administration and Programme Expenditure

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

## 1.11 Financial Instruments

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

### Financial Assets

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

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

### Financial Liabilities

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

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

### Financial Risk Management

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

## 1.12 Accounting standards, interpretations and amendments to published standards adopted to the year ended 31 March 2019

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2018-19 and which are relevant to its operations. We have considered IFRS 15 'Revenue from Contracts from Customers' which applies from 1 January 2018 and there is no relevant impact for the Commission.

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

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

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

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

Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. Management consider that these are unlikely to have a significant impact on the period of initial application.

**NOTE 2 - Income**

	2018-19 £	2017-18 £
EU Income	45,152	-

**NOTE 3 - Other Operating Expenditure**

	2018-19 £	2017-18 £
<b>Staff costs:</b>		
Wages & salaries	437,679	402,677
Social security costs	45,636	40,962
Other pension costs	101,055	92,901
Agency & Seconded staff costs	42,273	54,145
<b>Total for Staff Costs</b>	<b>626,643</b>	<b>590,685</b>
<b>Other expenditure:</b>		
Travel & subsistence	3,714	2,422
Staff recruitment	7,567	8,707
Staff training	3,721	5,397
Postage	1,042	229
Telephone	6,273	7,973
Hospitality	539	383
External Audit	11,275	12,480
Internal audit	9,360	9,360
Accountancy fees	-	3,000
Office consumables	1,701	6,427
Annual contracts	1,000	1,000
IT licences/services	13,267	13,410
Legal costs	1,248	-
Publishing Corporate Documents	880	1,610
HR Services	2,895	2,895
Equality Services	960	2,160
Corporate services	20,434	12,126
	<b>85,876</b>	<b>89,579</b>
<b>Premises Costs</b>		
Equality House - MOTO	57,733	49,708
	<b>57,733</b>	<b>49,708</b>
<b>Total Other Expenditure</b>	<b>143,609</b>	<b>139,287</b>

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £5,338 (2017-18: £3,769).

Further analysis of staff costs is located in the Accountability report on page 51.

Programme Expenditure	2018-19		2017-18	
		£		£
Engagement with the Sector		10,200		11,961
Victims and Survivors Forum		34,694		42,055
Forum Replenishment		2,382		-
Launch of Legacy Policy Advice		18,650		-
Research - Victims and Survivors Pension		18,490		-
Research - PEACE IV		45,152		-
NISRA Omnibus Survey 2017		-		19,980
Communication Services		14,683		19,463
Media Monitoring		7,876		3,588
		<b>152,127</b>		<b>97,047</b>
<b>Total Other Operating Expenditure</b>		<b>295,736</b>		<b>236,334</b>
<b>Total Other Operating Expenditure</b>		<b>922,379</b>		<b>827,019</b>

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<b>Non Cash Items</b>		
Depreciation and Amortisation	2,729	5,489
<b>Total Non Cash Items</b>	<b>2,729</b>	<b>5,489</b>

<b>Overall total</b>	<b>925,108</b>	<b>832,508</b>
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Other expenditure is inclusive of £57,733 (2017-18: £49,708) paid in respect of the Memorandum of Temporary Occupation (MOTO) agreement for premises.

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

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## NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

2018-19	Furniture & Fittings £	Equipment £	IT Equipment £	Total £
<b>Cost</b>				
At 1 April 2018	18,738	16,774	58,545	94,057
Additions	-	-	16,698	16,698
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>18,738</b>	<b>16,774</b>	<b>75,243</b>	<b>110,755</b>
<b>Depreciation</b>				
At 1 April 2018	6,395	16,774	57,186	80,355
Charged in year	1,847	-	882	2,729
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>8,242</b>	<b>16,774</b>	<b>58,068</b>	<b>83,084</b>
<b>Net Book Value at 31 March 2019</b>	<b>10,496</b>	<b>-</b>	<b>17,175</b>	<b>27,671</b>
<b>Net Book Value at 31 March 2018</b>	<b>12,343</b>	<b>-</b>	<b>1,359</b>	<b>13,702</b>
<b>Asset Financing</b>				
Owned	10,496	-	17,175	27,671
<b>Net Book Value at 31 March 2019</b>	<b>10,496</b>	<b>-</b>	<b>17,175</b>	<b>27,671</b>

2017-18	Furniture & Fittings £	Equipment £	IT Equipment £	Total £
<b>Cost</b>				
At 1 April 2017	18,738	16,774	57,828	93,340
Additions	-	-	716	716
Disposals	-	-	-	-
<b>At 31 March 2018</b>	<b>18,738</b>	<b>16,774</b>	<b>58,545</b>	<b>94,057</b>
<b>Depreciation</b>				
At 1 April 2017	4,521	16,459	53,885	74,865
Charged in year	1,874	315	3,301	5,489
Disposals	-	-	-	-
<b>At 31 March 2018</b>	<b>6,395</b>	<b>16,774</b>	<b>57,186</b>	<b>80,354</b>
<b>Net Book Value at 31 March 2018</b>	<b>12,343</b>	<b>-</b>	<b>1,359</b>	<b>13,702</b>
<b>Net Book Value at 31 March 2017</b>	<b>14,217</b>	<b>315</b>	<b>3,943</b>	<b>18,476</b>
<b>Asset Financing</b>				
Owned	12,343	-	1,359	13,702
<b>Net Book Value at 31 March 2018</b>	<b>12,343</b>	<b>-</b>	<b>1,359</b>	<b>13,702</b>



## NOTE 5 - INTANGIBLE NON-CURRENT ASSETS

2018-19	
Cost	Software Licences £
At 1 April 2018	1,595
Disposals	-
<b>At 31 March 2019</b>	<b>1,595</b>
<b>Amortisation</b>	
At 1 April 2018	1,595
Charged in year	-
Disposals	-
<b>At 31 March 2019</b>	<b>1,595</b>
<b>Net Book Value at 31 March 2019</b>	<b>-</b>
<b>Net Book Value at 31 March 2018</b>	<b>-</b>

2017-18	
Cost	Software Licences £
At 1 April 2017	1,595
Disposals	-
<b>At 31 March 2018</b>	<b>1,595</b>
<b>Amortisation</b>	
At 1 April 2017	1,595
Charged in year	-
Disposals	-
<b>At 31 March 2018</b>	<b>1,595</b>
<b>Net Book Value at 31 March 2018</b>	<b>-</b>
<b>Net Book Value at 31 March 2017</b>	<b>-</b>

## NOTE 6 - FINANCIAL INSTRUMENTS

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

## NOTE 7 - IMPAIRMENTS

No impairment losses during 2018-19 (2017-18: £nil)

## NOTE 8 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2018-19	2017-18
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	9,053	7,060
Accrued EU Income	37,581	-
<b>Balance at 31 March</b>	<b>46,634</b>	<b>7,060</b>

## NOTE 9 - CASH AND CASH EQUIVALENTS

	2018-19	2017-18
	£	£
Balance at 1 April	100,856	62,704
Net change in cash and cash equivalent balances	(5,097)	38,152
<b>Balance at 31 March</b>	<b>95,759</b>	<b>100,856</b>

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

## NOTE 10 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME

	2018-19	2017-18
	£	£
<b>Amounts falling due within one year:</b>		
Taxation and social security	15,222	10,737
Accruals	51,359	59,947
Other Creditors (VSS Cash Advance)	50,000	-
Trade Payables	38,767	22,262
<b>Balance at 31 March</b>	<b>155,348</b>	<b>92,946</b>

The Commission received an EU Advance of £50,000 from the Victims & Survivors Service (VSS) on the 18 June 2018. This EU advance owing at the 31st March 2019 will be offset against future claims made to the VSS.

## NOTE 11 - COMMITMENTS UNDER LEASES

The Commission has no assets held under finance leases.

The Commission signed a Memorandum of Temporary Occupation (MOTO) agreement for premises at Equality House on the 9th November 2015. The MOTO expires on 31st August 2019, and has a 9 month termination clause.

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## NOTE 12 - OTHER FINANCIAL COMMITMENTS

	2018-19 £	2017-18 £
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
<b>Total</b>	-	-

## NOTE 13 - RELATED PARTY TRANSACTIONS

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

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

	2018-19 £	2017-18 £
TEO Grant-In-Aid Income	866,000	838,000
Special EU Programmes Body Income	45,152	-
Equality Commission	75,293	65,433
Department of Finance	9,943	29,588
Information Commissioner's Office	35	35

## NOTE 14 - EVENTS AFTER THE REPORTING PERIOD

No non-adjusting events have occurred after the reporting period.

### **Date of authorisation for issue**

The Accounting Officer authorised the issue of these financial statements on 13 December 2019