

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

## **Annual Report and Accounts 2020-21**

Laid before the Northern Ireland Assembly under the Victims and Survivors (Northern Ireland) Order 2006, as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 by The Executive Office on 6 December 2021

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

## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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## **Chief Executive's Report**

Research by the Commission indicates that approximately 500,000 people, almost one in three people, in Northern Ireland are victims and survivors of the Troubles. This includes up to 200,000 with mental health problems, 40,000 suffering with injuries and 3,720 families bereaved. In a 2018 Omnibus survey 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.

On 31 August 2020 the Commissioner's term of office came to an end. The Executive Office put in place interim arrangements to ensure that the work of the Commission continues and the First and Deputy First Ministers have approved a recruitment process for a new Commissioner. This recruitment process for a new Commissioner commenced in September 2021.

In 2020-21 the Commission has continued to lead a series of research projects with academic partners which will help us better understand the nature of this impact on the mental health of the population, on young people growing up in families and communities which have been impacted, and about the important role that advocacy plays in supporting those seeking a response from our Justice sector to the wrongs they have experienced. This research will guide policy makers as they make decisions about the direction that the new Victims and Survivors Strategy for Northern Ireland will take to address the needs of all those who suffered harm and to build a healthier society in Northern Ireland.

It has been almost universally accepted that the Justice system is not able to address the legacy of our past; therefore, it is necessary to introduce new mechanisms that will deliver better outcomes for victims and survivors. The Commission's advice on dealing with the past, submitted in January 2019 to both the UK and Irish Governments contained 47 recommendations for change to the draft legislation but supported the establishment of the four new bodies proposed. In January 2020 the Commission welcomed the Government's commitment to implement the legacy elements of the Stormont House Agreement within 100 days as part of the agreement to re-establish the Executive.

The Secretary of State's written Ministerial statement of March 2020 and Command Paper of July 2021 appears to signal a change of direction from the mechanisms which the Government previously consulted on. Whilst the detail of the proposals has not been fully articulated the approach appears to abandon the structures contained in the Stormont House Agreement, in favour of a process wherein the bulk of all outstanding investigations would be accelerated and, unless there is a "realistic prospect of prosecution as a result of new compelling evidence" closed permanently. The purpose of investigations should not be defined narrowly in terms of the number of prosecutions that are envisaged. The critical issues for many families are of

access to information about the circumstances leading to the death of a loved one and acknowledgement of harm. During our engagement with those affected by the conflict across these islands, it is clear that their experiences and needs are very much the same. Their needs must be addressed in an inclusive way, and this means that options open to those who live in Northern Ireland should be open to those who live elsewhere. The Commission remains concerned that efforts to seriously look at the needs of victims and survivors outside Northern Ireland remain unaddressed.

December 2019 saw the laying of the Regulations at Westminster for the Troubles Permanent Disablement Payment Scheme. In accordance with the advice delivered by the Commission in May 2019 these regulations introduce a payment of between £2,000 and £10,000 per annum to individuals with severe and permanent physical and psychological injuries. Despite controversy regarding eligibility for the scheme this represents a successful outcome for many victims and survivors who have campaigned for decades. The scheme opened for applications with the Victims Payment Board on 31 August 2021.

Throughout 2020-21, The Commissioner, the Chief Executive, the Commission's Research and Policy Development Team and the Communications and Engagement Teams worked collaboratively to deliver a wide-ranging programme of engagements with individual victims and survivors, with civil society organisations, with policy makers and politicians and other stakeholders (381 engagements in 2020-21). Following the submission of the Commissioner's Advice in May 2019 on the Victims and survivors Pension Arrangement (since become The Troubles Permanent Disablement Payment Scheme), and the subsequent implementation of regulations in January 2019, there has been significant engagement and contact made to the Commission in this area.

I would like to acknowledge the work of the members of the Victims and Survivors Forum. Each member, from their very different backgrounds and perspectives, has brought their lived experience to the Forum to seek common ground on ways forward despite the very painful and politicised nature of the issues. There were 26 meetings of the Forum in 2020-21 and every piece of advice from the Commission to Government has been shaped by this collective discussion, understanding and leadership.

I would also like to thank and acknowledge the staff team at the Commission, who have continued their work in the interest of victims and survivors and do so with energy and commitment despite the complex and challenging nature of this work. The issues which affect Victims and Survivors go right to the heart of identity, compromise and building a healthier society in Northern Ireland; one that is able to move forward from its troubled past.

# **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 2020-21 year, the Corporate Risk Register was reviewed and the register was updated to illustrate how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

- Inability of the Commission to fulfil statutory duties due to the constraints of reduced resources;
- Ability of Commissioner to fulfil statutory duties is negatively affected by the complex and often politicised environment in which the organisation operates.

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

### **Going Concern & Future Developments**

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

The Commission is satisfied that the organisation is a going concern on the basis that there is no reason to believe that The Executive Office's future sponsorship will not be forthcoming to meet the Commission's liabilities in the future. The 2021/22 budget has also been approved by TEO. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.



## **Performance Summary**

In 2020-21 there were 35 targets in the Outcome Delivery Plan, with 28 (80%) targets achieved, 7 targets (20%) partially achieved / achievable detailed under each corporate objective in the tables below.

The Commission reported a net underspend of £3,999 representing 0.44% of the total budget available which is detailed further in the Financial Performance section on page 20.

## **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 35 targets in the Outcome Delivery Plan, with 28 (80%) targets achieved, 7 targets (20%) partially achieved/ achievable and 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. Review of Trauma Services Research Project		✓		<p>Draft Report presented by the Research Team in August 2020.</p> <p>The project has experienced a delay to allow time for stakeholder feedback to be considered by the Research Team.</p> <p>The Commission is working with the research team towards final report submission in Q3 2021.</p>
1.5. Measure Forum Contribution	✓			

**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	✓			
2.4. Victims Payment Scheme	✓			
2.5. Policy Information Paper on Informing a New Strategy for Victims and Survivors (Post November 2021)	✓			
2.6. Measuring Forum contribution	✓			

**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. Measuring Forum Contribution	✓			
3.5 Advocacy Research Project		✓		Draft Report presented by the Research Team in September 2020.  The Commission is working with the research team towards and final report agreed in July 2021.
3.6 Needs Review Project		✓		The Commission effectively procured a Research Manager to conduct the PEACE IV Needs Review Project.  Project initiated in July 2020 and final reports submitted in July 2021.

**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. Building for the Future Action Plan		✓		There has been a delay in updating the Building for the Future Action Plan. Progress has been made and an updated draft Action Plan will be presented before the end of Qtr 3 2021-22.
4.4. Raising Awareness of Impact of Trauma on Children and Grandchildren of victims and survivors		✓		In February 2021, the Commission submitted a consultation response on the new Department of Health Substance Misuse strategy.  Further planned work to progress this in 2021-22.
4.5. Trans-generational Legacy and Young People Research Project		✓		Draft Report provided by the Research Team in November 2020. The Commission working with research team towards final report submission in Qtr 3 – 2021/22.
4.6. Measuring Forum Contribution	✓			

**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. Information Security	✓			
6.5. Representation at Committees Meetings	✓			
6.6. 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	✓			
6.7. Management of the Forum	✓			
6.8. Delivery of the Communications Strategy	✓			
6.9. Develop and implementation of the Research Strategy 2019-2022		✓		CVS staff have engaged with TEO & VSS in the development of a new research programme under PEACE plus funding.  A draft research plan will be developed in 2021/22.

## **Communications & Engagement 2020-21**

Throughout 2020-21, the Commission, like many organisations, and society at large, had to adapt to significant changes in how we engage with people as a result of the Covid-19 pandemic.

As a team, we worked collaboratively to adapt our working practices in a way that was compliant with governmental restrictions.

Through the use of Zoom and Microsoft Teams, we were able to continue engagements with key stakeholders in a digital setting and continue our work in promoting the interests of victims and survivors to government. As such, we conducted a total of 381 engagements in the 2020-21 financial year.

The key focus of engagements in the former half of the financial year centred around the direction of travel for legacy legislation by the UK government, the planned replenishment of the Victims and Survivors Forum, and to inform the Commissioner's policy advice on a new Government Strategy for Victims and Survivors.

In August 2020, Commissioner Judith Thompson's term ended, and the Commission completed the financial year without a Commissioner. This development presented challenges in the Commission's strategic priorities as without a Commissioner, no appointments could be made to the Forum and the Commission is unable to give policy advice to government.

The Executive Office worked with the Commission to develop interim arrangements for the Commission in the absence of a Commissioner. As part of this, it was decided that the Commission could provide policy information to government in lieu of advice and so engagements to develop a policy information paper on a new Strategy for Victims and Survivors continued.

Commission staff, along with the Victims and Survivors Forum continued engagements in relation to the development of legacy proposals by the UK government.

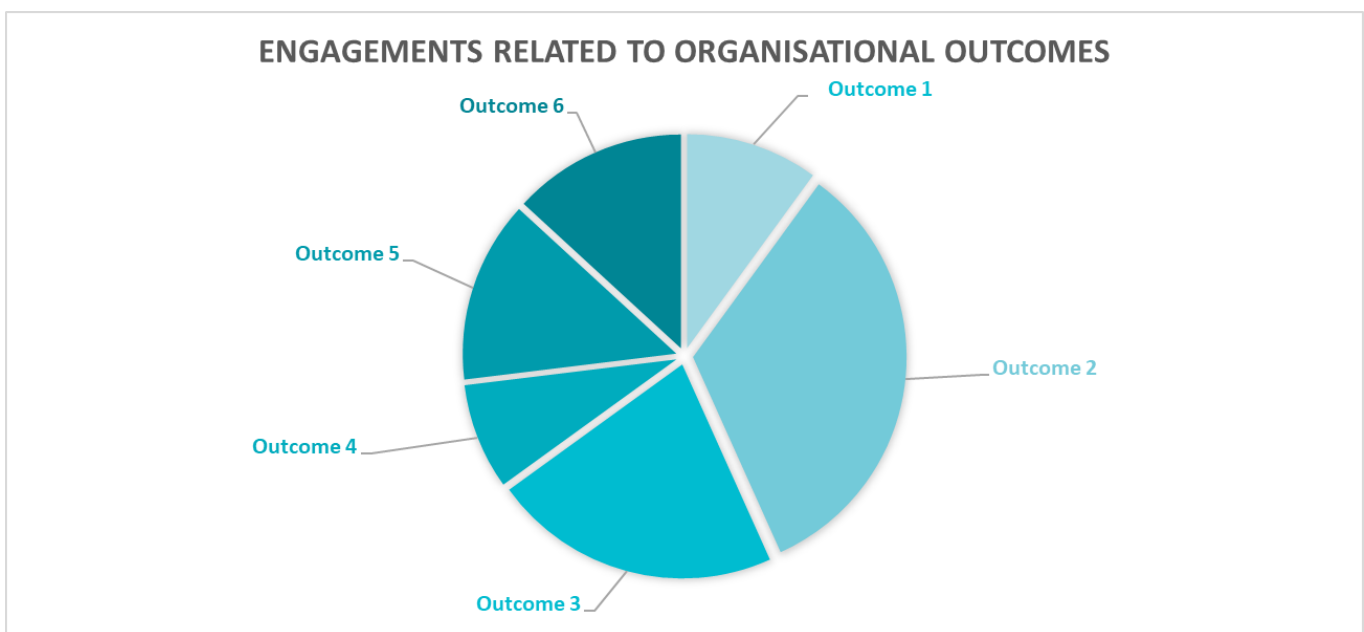
The development of both legacy proposals, and a new government strategy will remain a focus in the 2021/22 financial year.

## Breakdown of Stakeholder Engagement by Outcome Delivery Objectives

The Commission's 2020-21 Outcome Delivery Plan listed 6 key corporate objectives. These were:

1. Improved health and wellbeing of victims and survivors;
2. Victims and survivors, and those most in need, are helped and cared for;
3. Victims and survivors, and their families, are supported to engage in legacy issues;
4. Children and grandchildren of victims and survivors are given the best start in life;
5. Improved access to opportunities for learning and development;
6. We are an effective and efficient organisation.

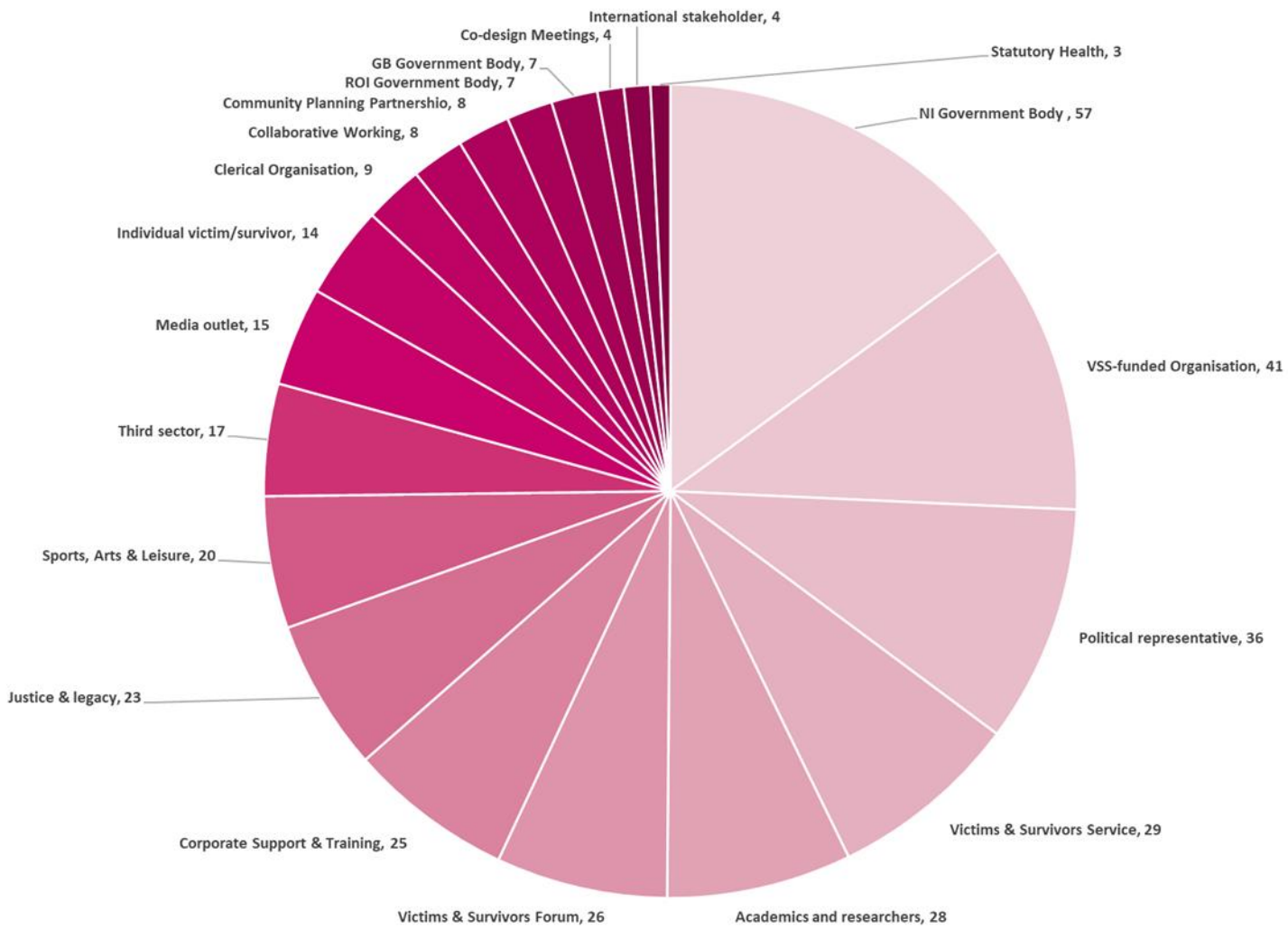
Figure 1 depicts the breakdown of activity in line with the Commission's Outcome Delivery Objectives for 2020-21.



## Breakdown of Stakeholder Engagement by Stakeholder Type

Stakeholder Type	No. of Engagements
NI Government Body	57
VSS-funded Organisation	41
Political representative	36
Victims & Survivors Service	29
Academics and researchers	28
Victims & Survivors Forum	26
Corporate Support & Training	25
Justice & legacy	23
Sports, Arts & Leisure	20
Third sector	17
Media outlet	15
Individual victim/survivor	14
Clerical Organisation	9
Collaborative Working	8
Community Planning Partnership	8
ROI Government Body	7
GB Government Body	7
Co-design Meetings	4
International stakeholder	4
Statutory Health	3

### Engagement Activity by Type of Stakeholder



## Financial Performance

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

The opening resource budget allocation for 2020-21 was £862,000 (2019-20: £840,000), with a non-cash depreciation budget for 2020-21 of £8,000 (2019-20: £8,000).

In year the Commission received a total of £5,000 additional resource funding, plus £42,000 capital funding. This additional resource funding included an award in respect of programme expenditure and the capital in respect to IT expenditure.

This resulted in a total resource budget of £867,000 and a total capital budget of £42,000. Total £909,000 (Rounded).

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

Expenditure Heading	Resource Budget 2020-21	Actual 2020-21
Salaries	£ 635,794	£635,628
Overheads & other	£ 188,676	£182,044
Programme (excluding PEACE IV expenditure of £119,453 in 2020-21)	£ 42,105	£42,105
<b>Total Recurrent (Resource)</b>	<b>£866,575</b>	<b>£859,777</b>
<b>Capital</b>	<b>£41,733</b>	<b>£41,733</b>

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

Depreciation	£ 8,200	£8,183
(Loss) on disposal of assets	-	£2,816
<b>Total Budget</b>	<b>£ 916,508</b>	<b>£912,509</b>

In summary, the Commission reported a net underspend on the budget of £3,999 representing 0.44% of the final total budget available.

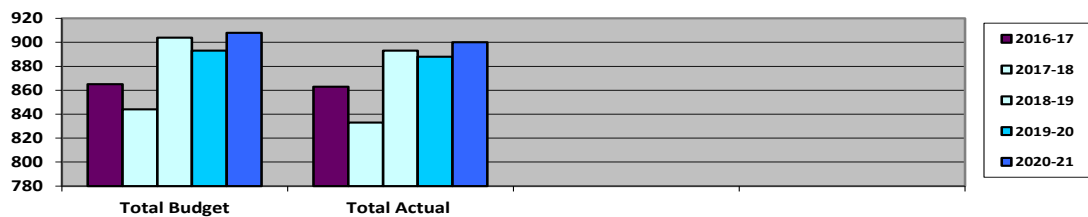
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements with supporting notes in the pages that follow.

## Long Term Expenditure Trends (5 years)

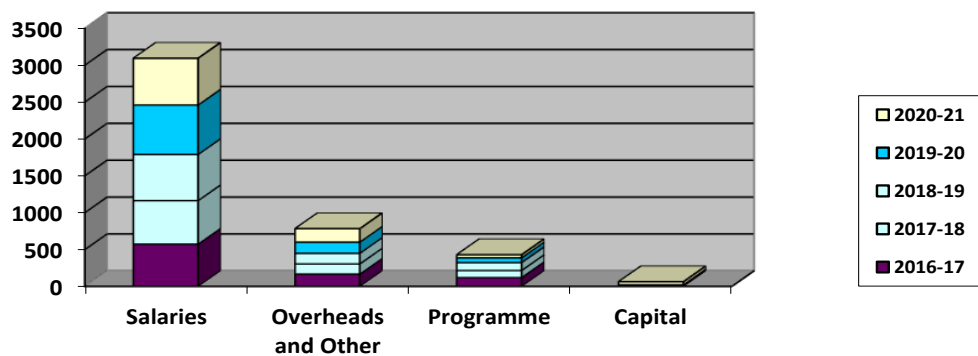
Expenditure Heading	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21
Salaries	£572,342	£590,685	£626,643	£ 670,169	£635,628
Overheads	£165,501	£139,287	£143,609	£ 152,413	£182,044
Programme (excluding PEACE IV expenditure of £119,453 in 2020-21)	£119,163	£97,047	£106,975	£ 63,569	£42,105
Capital	£0	£716	£16,698	£ 2,790	£41,733
Total	<b>£857,006</b>	<b>£827,735</b>	<b>£893,925</b>	<b>£ 888,941</b>	<b>£901,510</b>

## Analysis of Expenditure by Chart

### Total Actual vs Total Budget



### Expenditure in year by heading



## **2021-22 Financial Year**

The Commission has received Budget funding in 2021-22 of £876,000 excluding ring-fenced funding for depreciation. In the June Monitoring round 2021-22 the Commission secured an additional £40,000 resource budget to conduct a population survey and website development.

A handwritten signature in black ink that reads "Andrew Sloan". The signature is written in a cursive style with a small flourish at the end.

**Andrew Sloan**  
**Accounting Officer**  
**12 November 2021**



## **2. Accountability Report**

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

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

### **2.1 Corporate Governance Report**

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

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

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

#### **Details of Directors**

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

#### **Commissioner & Board**

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

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

In September 2015, Ms Judith Thompson was appointed as the sole Commissioner for an initial period of four years and was re-appointed on the 1<sup>st</sup> of September 2019 in line with her current conditions of appointment. This was then reviewed in August 2020 and Ms Thompson was not re-appointed. The Executive Office is working to ensure a recruitment process takes place for the position of Commissioner.

There were 5 Board meetings up to 31 August 2020 and monthly Senior Management Team (SMT) meetings were held throughout all of the 2020-21 year.

### **Chief Executive and Interim Commissioner**

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019. On the 28<sup>th</sup> January 2021 he was appointed as the Interim Commissioner effective from 1 September 2020 by The Executive Office (TEO). This will allow the Commission to continue to deliver on the Outcome Delivery Plan (ODP) until a new Commissioner is appointed.

### **Senior Management Team**

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

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

### **Register of Interests**

The Commissioner and the Chief Executive are required to register all interests, direct or indirect, which members of the public might reasonably think could influence their judgement. An up-to-date Register of Interests is maintained and is available for inspection at the Commission's offices at Equality House, 7-9 Shaftesbury Square, Belfast, BT2 7DP or on the Commission's website at [www.cvsni.org](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 2020-21 resulted in an audit fee of £13,500 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £12,400 was charged for the audit of the financial statements for 2019-20.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2020-21. (2019-20: nil)

### **Charitable Donations**

The Commission made no charitable or political donations during this period. (2019-20: nil)

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

There were no significant events after the year end.

### **Payments to Suppliers**

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

In the period from 1 April 2020 to 31 March 2021 the Commission paid 100% of invoices within 30 days (2019-20: 100%) and 98% within 10 days (2019-20: 93%).

### **Personal data**

The Commission noted no personal data breaches in 2020-21 (2019-20: Nil). The Commission complies with the General Data Protection Regulation (GDPR) legislation which came into effect on 25 May 2018.

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

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

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

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

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

The Accounting Officer of TEO has designated the Chief Executive to the Commission for Victims and Survivors as Accounting Officer for the Commission.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019. On the 28<sup>th</sup> January 2021 he was appointed as the Interim Commissioner effective from 1 September 2020 by The Executive Office (TEO). This will allow the Commission to continue to deliver on the Outcome Delivery Plan(ODP) until a new Commissioner is appointed.

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

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

As Accounting Officer, I can confirm that:

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

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

### **2.1.3 Governance Statement**

#### **Introduction**

This statement is given in respect of the Commission for Victims and Survivors for Northern Ireland for 2020-21. It outlines the Commission's governance framework for directing and controlling its functions and how assurance is provided to support me, in my role as Accounting Officer for the Commission.

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

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

I was appointed as Accounting Officer effective 19 February 2019 and Interim Commissioner from 1 September 2020.

## **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 2020-21 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 2020-21 there were 5 meetings of the Board, with full attendance at all meetings and monthly Senior Management Team (SMT) 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 2020-21 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 2020-21 comprised:

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

The membership of the committee were appointed in July 2016 for a fixed term of three years, ending on 31 August 2019. With the option of extension for a further three years the membership of the committee has been reappointed until 31 August 2022.

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 2020-21. 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 2020-21 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 2021 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 2020-21 the Register was reviewed and updated to reflect active and current risks to the Commission as well as how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

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

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

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

There were no breaches in relation to Information Security in 2020-21.

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

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Audit Service and Senior Management

within the Commission, who have responsibility for the development and maintenance of the internal framework. I also consider the comments made by the NIAO in its 'Report to those Charged with Governance' and other reports.

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

### **Sources of Independent Assurance**

The Commission obtains Independent Assurance from the following sources:

- Internal Audit; and
- Northern Ireland Audit Office.

### **Internal Audit**

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

Assessing the completeness and effectiveness of the Commission's corporate governance arrangements forms part of the Internal Audit Plan. In March 2020, following a tender process, Cavanagh Kelly were awarded the contract for the provision of Internal Audit services at the Commission in 2020-21, 2021-22 and 2022-23 with the option of extension for a further 2 years.

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

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

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

Internal Audit's output for this year included:

- Compliance with Standards – Satisfactory Assurance;
- Peace IV Project Management – Satisfactory Assurance;
- Information Management & Security (Covid 19 contingency arrangements) – Satisfactory Assurance;
- Financial Management and Reporting – Satisfactory Assurance
- Fraud Risk Assessment – Satisfactory Assurance; and
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2020-21 covering governance, risk and controls.

### **Northern Ireland Audit Office**

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

In 2019/20 the Commission received an unqualified audit report from the NIAO.

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

### **Governance and Accountability**

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

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

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

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

The MSFM also includes clear information about the following;

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

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

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

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

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

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

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

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

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

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

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

The Commission has a Gifts and Hospitality Policy in place and collates a Gifts and Hospitality Register on a monthly basis. The policy outlines how staff and Board Members should avoid putting themselves in a position where their integrity is called into question because of a financial, or other obligation, either in actuality or appearance.

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

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

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

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



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

### **Ministerial Directions**

There were no Ministerial Directions sought nor given in year 2020-21 (2019-20: 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 2020-21 the Commission:

- Processed no 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 no complaints during this financial year (2019-20: Nil).

## **Conclusion**

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

Having continued to review the governance framework within the Commission, and in conjunction with the reports given to me by the Commissioner, the Audit and Risk Committee, Internal Audit and Senior Management of the Commission, I am content that the Commission has operated a sound system of internal governance during the period 2020-21.

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

## **2.2 Remuneration & Staff Report**

### **Remuneration Policy**

The pay policy for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Department of Finance's Permanent Secretary set the 2020-21 NI public sector pay policy (October 2019) in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for the NICS staff, including SCS staff, for 2020-21 has not yet been finalised.

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)

In September 2015, Ms Judith Thompson was appointed as the sole Commissioner for an initial period of four years and was re-appointed on the 1<sup>st</sup> September 2019 in line with her current conditions of appointment. This was then reviewed in August 2020 and Ms Thompson was not re-appointed. The Executive Office is working to ensure a recruitment process takes place for the position of Commissioner.

Mr Andrew Sloan was appointed as Chief Executive on 28 January 2019 and was appointed as Accounting Officer effective from 19 February 2019. On the 28<sup>th</sup> January 2021 he was appointed as the Interim Commissioner effective from 1 September 2020 by The Executive Office (TEO). This will allow the Commission to continue to deliver on the Outcome Delivery Plan (ODP) until a new Commissioner is appointed.

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

## Remuneration and pension entitlements

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

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

	2020-21				2019-20			
	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>	35-40 (FTE 75-80)	-	13	45-50 (FTE 90- 95)	75-80	-	31	105-110
<b>Chief Executive Mr Andrew Sloan</b>	65-70	-	26	90-95	55-60	-	23	75-80

\* Back pay of £7,625 is included as an accrual in 2020-21 for the Commissioner who left her post as Commissioner on 31<sup>st</sup> August 2020. From 1<sup>st</sup> September 2020 Andrew Sloan also received additional salary in relation to his appointment as the Interim Commissioner.

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

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

## **Salary**

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

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

## **Benefits in Kind**

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

The Commissioner and Chief Executive to the Commission did not receive any benefits in kind during the period ended 31 March 2021 (or during the period ended 31 March 2020).

## **Bonuses**

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2020-21 relate to performance in 2020-21 and the comparative bonuses reported for 2019-20 relate to the performance in 2019-20. No bonuses were paid in the period ended 31 March 2021 (or during the period ended 31 March 2020).

## Fair Pay Disclosure (audited information)

	2020-21	2019-20
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	75-80	75-80
Range of Staff remuneration (to the nearest £1,000)	25-80	30-80
Median Total Remuneration	£36,596	£36,947
Ratio	2.15	2.13

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 2020-21 was £75,000- £80,000(2019-20: £75,000- £80,000). This was 2.15 times (2019-20 2.13) the median remuneration of the workforce, which was £36,596 (2019-20: £36,947). The changes in ratio between the current year and the previous year are due to the Senior Civil Service pay increments dating back to August 2018 which were accrued in 2020-21.

In 2020-21, nil employees (2019-20, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £25,229 to £78,659 (2019-20: £30,358 to £78,659).

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 2020-21 (audited information)

	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
<b>Commissioner Judith Thompson</b>	5-10	0-2.5	154	136	10	-
<b>Chief Executive Mr Andrew Sloan</b>	0-5	0-2.5	42	21	16	-

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 current accrual rate is 2.32%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes e.g. classic, alpha etc and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants 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 accrual 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.

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



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

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. 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 [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contribution rates for all members for the period covering 1 April 2021 – 31 March 2022 are as follows:

#### **Scheme Year 1 April 2021 to 31 March 2022**

<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 2021 to 31 March 2022</b>
£0	£24,199.99	4.6%
£24,200.00	£55,799.99	5.45%
£55,800.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

## **Cash Equivalent Transfer Values**

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

### **Real increase in CETV**

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

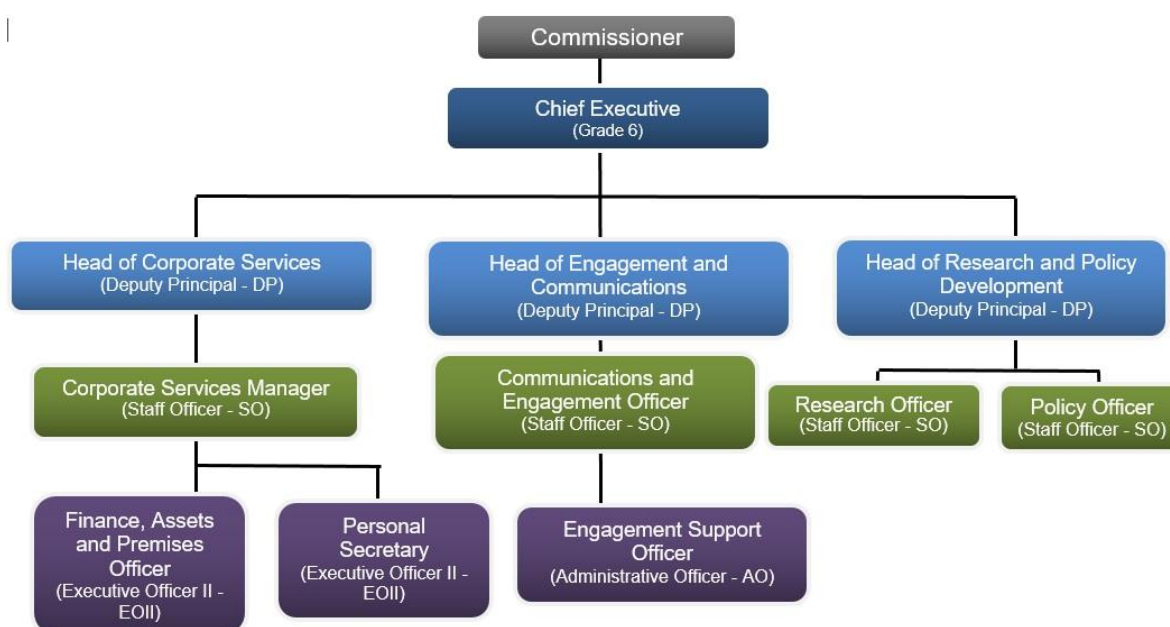
### **Compensation for Loss of Office (audited)**

There was no compensation for loss of office in 2020-21 (2019-20: nil).

## Staff Report

### Staffing the Commission

The Chief Executive is responsible for supporting the Commissioner and the day to day management of the organisation, including fulfilling the role of Accounting Officer. The Chief Executive is supported by three deputies whose responsibilities cover policy and research, corporate services and communications and engagement as illustrated within the organisational structure below. This original structure is currently under review by TEO and the finalisation of the restructuring remains outstanding at 31<sup>st</sup> March 2021.



At 31 March 2021, the staff of the Commission complement was comprised of 12 staff. There were 6 Vacancies (including the Commissioner) as part of the overall complement of staff and 5 of these were filled by Agency.

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

The table overleaf provides a breakdown of the number of persons employed by the Commission at the end of the 2020-21 financial year by gender (prior year comparison in brackets) for each of the following groups:

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

**Commission Staffing Statistics (incl. Agency) at 31 March 2021 (31 March 2020)**

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

**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 has in place a training needs analysis completed by all staff and other development opportunities which will enhance the contribution they make to the Commission's work as well as ensuring their Continuous Professional Development (CPD) requirements are fulfilled.

### **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.

### **Other Employee Matters**

The 2018-21 NICS People Strategy sets out the shared view of the people priorities across the NICS under the following themes:

- A well-led CVS
- High performing CVS
- Outcomes-focused CVS
- An inclusive CVS in which diversity is truly valued – a great place to work

## Absence data

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

### Commissioner

	Working days lost 2020-21	Average days lost per WTE member of staff	Absence rate 2020-21
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
<i>2019-20</i>	<i>0</i>	<i>0</i>	<i>0%</i>

### Staff

	Working days lost 2020-21	Average days lost per FTE member of staff	Absence rate 2020-21
Including long term absence	2	0.33	0%
Excluding long term absence	2	0.33	0%
<i>2019-20 – Including long term absence</i>	<i>108</i>	<i>12.6</i>	<i>4.46%</i>
<i>2019-20 – Excluding long term absence</i>	<i>42</i>	<i>8.9</i>	<i>1.74%</i>

### Senior Civil Servants

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

<b>Salary Band</b>	<b>2020-21 Number</b>	<b>2019-20 Number</b>
Pay Scale 4 £160,563 - £188,272	0	0
Pay Scale 3 £118,960 - £139,070	0	0
Pay Scale 2 £92,413 - £105,447	0	0
Pay Scale 1 £71,932 - £82,464	1	1
Special Advisors £54,999 - £85,000	0	0

### **Staff Costs (audited information)**

	<b>2020-21</b>			<b>2019-20</b>	
	<b>Permanently employed staff</b>	<b>Others (Agency Costs)</b>	<b>Commissioner</b>	<b>Total</b>	<b>Total</b>
Wages and salaries	£230,487	£259,670	£35,526	£525,683	£522,855
Social security costs	£24,555	-	£4,398	£28,953	£37,040
Other pension costs	£69,783	-	£11,209	£80,992	£110,274
<b>Sub Total</b>	<b>£324,825</b>	<b>£259,670</b>	<b>£51,133</b>	<b>£635,628</b>	<b>£670,169</b>
Less recoveries in respect of outward secondments	-	-	-	-	-
<b>Total net costs</b>	<b>£324,825</b>	<b>£259,670</b>	<b>£51,133</b>	<b>£635,628</b>	<b>£670,169</b>

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

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

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

The 2016 Scheme Valuation requires adjustment as a result of the ‘McCloud remedy’. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the ‘McCloud remedy’, scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined. For 2020-21, employers’ contributions of £80,992 were payable to the NICS pension arrangements (2019-2020 £110,274) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £nil (2019-2020: £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% (2019-2020, 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2019-2020 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil. 0 persons (2019-20: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2019-20: £nil).

### Average number of persons employed (Audited)

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

2020-21					2019-20
Number					Number
Activity	Permanently employed staff	Others	Commissioner	Total	Total
Commissioners	-	-	1	1	1
General Administration	4	3	-	7	7
Management	1	2	-	3	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>11</b>	<b>12</b>

**\*Staff Turnover** – During 2020-21 there were some movements in Agency staff turnover and 1 permanent staff resigned and 2 new permanent staff recruited.

### Off Payroll Engagements

The Commission made no off payroll payments during this period (2019-20: nil).



## **Consultancy Engagements**

The Commission made no payments to consultancy suppliers during 2020-21 (2019-20: £Nil).

## **Exit Packages (Audited)**

There were no exit packages provided by the Commission during this period (2019-20: nil).

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

### **Regularity of Expenditure - Losses and Special Payments (Audited)**

MPMNI advises losses and special payments should be noted where total losses exceed £250,000 and states that individual losses of more than £250,000 should be noted separately. In February 2021 and during the review of the 2019-20 pay remit by TEO it was identified that the Commission had incorrectly temporarily promoted two members of staff during 2019-20 and 2020-21, both at the same grade, when there was only one post available. This has resulted in an overall salary overpayment of £8,588 during this period which are regarded as irregular. The process for Departmental approval to write off the overpayments was agreed on 18th February 2021. In August 2021 it was also identified that there was an overlap 8 months (Oct 2019 - May 2020) with an EO11 Agency staff member when an AO substantive post only existed. This resulted in an overpayment of £3,204. An overall approval for a total write-off of £11,792 has been requested from the Department. There were no special payments and no bad debts during this period.

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

There were no fees and charges for the reuse of any information the Commission holds. (2019-20: 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. (2019-20: nil)

**Andrew Sloan**



**Accounting Officer**

**12 November 2021**

## **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 2021 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2021 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office directions issued thereunder.

### **Opinion on regularity**

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

### **Basis for opinions**

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

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

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

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

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

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

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

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

### **Other Information**

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Opinion on other matters**

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

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

## **Matters on which I report by exception**

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

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

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

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

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

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

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

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

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

My procedures included:

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

procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

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

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

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

## **Report**

I have no observations to make on these financial statements.



*K J Donnelly*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*1 Bradford Court*

*Galwally*

*Belfast*

*BT8 6RB*

*24 November 2021*

## STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2021


	Note	2020-21 £	2019-20 £
<b>Income</b>			
EU Income	2	(119,453)	(62,625)
<b>Expenditure</b>			
Staff costs	3	635,628	670,169
Depreciation and amortisation	3	8,183	7,610
Other Operating Expenditure	3	343,602	278,301
Loss / (Profit) on disposal	3	2,816	306
<b>Total Operating Expenditure</b>		<b>990,229</b>	<b>956,386</b>
<b>Net Expenditure for the year</b>		<b>870,776</b>	<b>893,761</b>
<b>Other Comprehensive Expenditure</b>			
<b>Comprehensive net expenditure for the year</b>		<b>870,776</b>	<b>893,761</b>

All amounts above relate to continuing activities.  
The notes on pages 65 to 74 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Note	2020-21		2019-20	
		£	£	£	£
<b>Non-current assets</b>					
Property, plant and equipment	4	53,725		22,851	
Intangible Assets	5	-		-	
<b>Total non-current assets</b>			<b>53,725</b>		<b>22,851</b>
<b>Current assets</b>					
Trade and other receivables	8	74,326		50,775	
Cash and cash equivalents	9	36,412		60,837	
<b>Total current assets</b>			<b>110,738</b>		<b>111,612</b>
<b>Total assets</b>			<b>164,463</b>		<b>134,463</b>
<b>Current liabilities</b>					
Trade and other payables	10	(154,144)		(120,508)	
<b>Total current liabilities</b>			<b>(154,144)</b>		<b>(120,508)</b>
<b>Total assets less current liabilities</b>			<b>10,319</b>		<b>13,955</b>
<b>Total assets less total liabilities</b>			<b>10,319</b>		<b>13,955</b>
<b>Taxpayers' equity</b>					
General Fund			10,179	13,955	
Revaluation reserve			140	-	
<b>Total equity</b>			<b>10,319</b>	<b>13,955</b>	

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



**Andrew Sloan**  
Accounting Officer

**Date: 12 November 2021**

**The notes on pages 65 to 74 form part of these accounts.**



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2020-21	2019-20
		£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(870,776)	(893,761)
Depreciation and amortisation	3	8,183	7,304
Loss / (Profit) on disposal	3	2,816	306
(Increase)/Decrease in trade and other receivables	8	(23,551)	(4,141)
Increase/(Decrease) in trade and other payables	10	33,636	(34,840)
<b>Net cash outflow from operating activities</b>		<b>(849,692)</b>	<b>(925,132)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	(41,733)	(2,790)
<b>Net cash outflow from investing activities</b>		<b>(41,733)</b>	<b>(2,790)</b>
<b>Cash flows from financing activities</b>			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		867,000	893,000
<b>Net financing</b>		<b>867,000</b>	<b>893,000</b>
<b>Net (decrease) / increase in cash and cash equivalents in the period</b>	<b>9</b>	<b>(24,425)</b>	<b>(34,922)</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>60,837</b>	<b>95,759</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>36,412</b>	<b>60,837</b>

The notes on pages 65 to 74 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2021

	General Fund £	Revaluation Reserve	Taxpayers' Equity £
<b>Changes in Taxpayers' Equity 2019-20</b>			
<b>Balance at 1 April 2019</b>	14,716	-	14,716
Grants from sponsoring department	893,000	-	893,000
Comprehensive Expenditure for the year	(893,761)	-	(893,761)
<b>Balance at 31 March 2020</b>	<b>13,955</b>	<b>-</b>	<b>13,955</b>
<b>Changes in Taxpayers' Equity 2020-21</b>			
<b>Balance at 1 April 2020</b>	<b>13,955</b>	<b>-</b>	<b>13,955</b>
Grants from sponsoring department	867,000	-	867,000
Comprehensive Expenditure for the year	(870,776)	-	(870,776)
Revaluation Reserve Gain / (Loss)	-	140	-
<b>Balance at 31 March 2021</b>	<b>10,179</b>	<b>140</b>	<b>10,319</b>

The notes on pages 65 to 74 form part of these accounts.

The Commission for Victims and Survivors Northern Ireland Annual Report and Accounts 2020-21

# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

### 1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2020-21 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 2021 are described below. They have been applied consistently in dealing with items that are considered material to the accounts. There have been no changes to accounting policy and disclosure that affect the entity in the year.

### 1.2 Accounting Convention

These accounts have been prepared under the historical cost convention. Revaluation of non-current assets has been applied in 2020-21.

### 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 Resource Grant-In-Aid totalling £867,000 in 2020-21 (2019-20: £893,000).

### 1.4 EU Income

In 2020-21 the Commission received EU Income of £119,453 (2019-20:£62,625) 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 then revalued under IAS 16. Revaluation of non-current assets has been applied in 2020-21.

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). The Commission had no Intangible Assets in 2020-21. See Note 5.

## 1.7 Impairment Costs

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

## 1.8 Value Added Tax

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

## 1.9 Pension Costs

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of the valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2021.

For 2020-21, employers' contributions of £80,992 were payable to the NICS pension arrangements (2019-20 £110,274) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The Remuneration Report gives details in relation to the pension costs for 2020-21.

## 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 2021

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2020-21 and which are relevant to its operations. We have considered IFRS 15 'Revenue from Contracts from Customers' which applies from 1 January 2018 and there is no relevant impact for the Commission.

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

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

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

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

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

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**NOTE 2 - Income**

	2020-21 £	2019-20 £
EU Income	119,453	62,625

**NOTE 3 - Other Operating Expenditure**

	2020-21 £	2019-20 £
<b>Staff costs:</b>		
Wages & salaries	266,013	363,927
Social security costs	28,953	37,040
Other pension costs	80,992	110,274
Agency & Seconded staff costs	259,670	158,928
<b>Total for Staff Costs</b>	<b>635,628</b>	<b>670,169</b>
<b>Other expenditure:</b>		
Travel & subsistence	271	4,799
Staff recruitment	14,156	-
Staff training	13,873	10,579
Postage	250	495
Telephone	9,596	6,670
Hospitality	24	899
External Audit	13,500	12,400
Internal Audit	11,123	11,232
Governance & Accountability	5,508	3,296
Office consumables	14,244	8,393
Annual contracts	1,000	1,000
IT licences/services	13,964	8,879
Legal costs	12,142	-
HR Services	3,202	2,998
Health & Safety	-	375
Attendance at Conferences	752	3,403
Equality Services	480	960
Corporate services	5,426	12,115
	<b>119,510</b>	<b>88,493</b>
<b>Premises Costs</b>		
Equality House - MOTO	62,534	63,920
	<b>62,534</b>	<b>63,920</b>
<b>Total Other Expenditure</b>	<b>182,044</b>	<b>152,413</b>

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £4,548 (2019-20: £5,046).

Covid 19 costs were not material in 2020-21 and were mainly in relation to the roll out of Zoom Video conferencing. Further analysis of staff costs is located in the Accountability report on page 53.

Programme Expenditure	2020-21 £	2019-20 £
Engagement with the Sector	4,650	12,812
Victims and Survivors Forum	4,750	23,095
Forum Replenishment	5,000	8,831
Website & Copywriting	2,665	-
Research - Victims and Survivors Pension	-	1,953
Research - PEACE IV	119,453	62,625
Communication Services	17,360	9,198
Media Monitoring	7,680	7,680
<b>Total Programme Expenditure</b>	<b>161,558</b>	<b>126,194</b>
<b>Total Other &amp; Programme Expenditure</b>	<b>343,602</b>	<b>278,607</b>
<b>Total Other Operating Expenditure</b>	<b>979,230</b>	<b>948,776</b>

<b>Non Cash Items</b>			
Depreciation and Amortisation		8,183	7,304
Loss / (Profit) on disposal		2,816	306
<b>Total Non Cash Items</b>		<b>10,999</b>	<b>7,610</b>

<b>Overall total</b>		<b>990,229</b>	<b>956,386</b>
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Other expenditure is inclusive of £62,534 (2019-20: £63,920) 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

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

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

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

Asset Financing				
Owned	4,529	-	49,196	53,725
<b>Net Book Value at 31 March 2020</b>	<b>4,529</b>	<b>-</b>	<b>49,196</b>	<b>53,725</b>

2019-20	Furniture & Fittings	Equipment	IT	Total
Cost	£	£	Equipment £	£
At 1 April 2019	18,738	16,774	75,243	110,755
Additions	-	-	2,790	2,790
Disposals	(510)	(14,871)	(56,998)	(72,379)
<b>At 31 March 2020</b>	<b>18,228</b>	<b>1,903</b>	<b>21,035</b>	<b>41,166</b>

Depreciation				
At 1 April 2019	8,242	16,774	58,068	83,084
Charged in year	1,499	-	5,805	7,304
Disposals	(204)	(14,871)	(56,998)	(72,073)
<b>At 31 March 2020</b>	<b>9,537</b>	<b>1,903</b>	<b>6,875</b>	<b>18,315</b>

<b>Net Book Value at 31 March 2020</b>	<b>8,691</b>	<b>-</b>	<b>14,160</b>	<b>22,851</b>
<b>Net Book Value at 31 March 2019</b>	<b>10,496</b>	<b>-</b>	<b>17,175</b>	<b>27,671</b>

Asset Financing				
Owned	8,691	-	14,160	22,851
<b>Net Book Value at 31 March 2020</b>	<b>8,691</b>	<b>-</b>	<b>14,160</b>	<b>22,851</b>

## NOTE 5 - INTANGIBLE NON-CURRENT ASSETS

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

2019-20	
Cost	Software Licences (SAGE) £
At 1 April 2019	1,595
Disposals	-
<b>At 31 March 2020</b>	1,595
<b>Amortisation</b>	
At 1 April 2019	1,595
Charged in year	-
Disposals	-
<b>At 31 March 2020</b>	1,595
<b>Net Book Value at 31 March 2020</b>	-
<b>Net Book Value at 31 March 2019</b>	-

During 2020-21 it was agreed that the original SAGE implementation and licence costs had expired. It was written down to Nil cost and depreciation as CVS now operate an annual SAGE licence fee.

## NOTE 6 - FINANCIAL INSTRUMENTS

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

## NOTE 7 - IMPAIRMENTS

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

## NOTE 8 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2020-21	2019-20
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	14,247	5,698
Other Debtors	-	655
Accrued EU Income	60,079	44,422
<b>Balance at 31 March</b>	<b>74,326</b>	<b>50,775</b>

## NOTE 9 - CASH AND CASH EQUIVALENTS

	2020-21	2019-20
	£	£
Balance at 1 April	60,837	95,759
Net change in cash and cash equivalent balances	(24,425)	(34,922)
<b>Balance at 31 March</b>	<b>36,412</b>	<b>60,837</b>

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

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

	2020-21	2019-20
	£	£
<b>Amounts falling due within one year:</b>		
Taxation and social security	7,743	9,189
Accruals	74,400	61,319
Other Creditors (VSS Cash Advance)	72,000	50,000
Trade Payables	-	-
<b>Balance at 31 March</b>	<b>154,144</b>	<b>120,508</b>

The Commission received EU Advances of £72,000 from the Victims & Survivors Service (VSS). This EU advance owing at the 31st March 2021 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 expired on 31st August 2019 and has been further extended subject to review. HM Treasury have agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 Leases and the impact this MOTO would have on public sector organisations until 1 April 2022.

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## NOTE 12 - OTHER FINANCIAL COMMITMENTS

	2020-21 £	2019-20 £
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.

	2020-21 £	2019-20 £
TEO Grant-In-Aid Income	867,000	893,000
Special EU Programmes Body Income	119,453	62,625
Equality Commission	80,241	76,798
Department of Finance	9,653	5,015
Information Commissioner's Office	35	35

## NOTE 14 - LOSSES AND SPECIAL PAYMENTS

In February 2021 and during the review of the 2019-20 pay remit by TEO it was identified that the Commission had incorrectly temporarily promoted two members of staff during 2019-20 and 2020-21, both at the same grade, when there was only one post available. This has resulted in an overall salary overpayment of £8,588 during this period which are regarded as irregular. The process for Departmental approval to write off the overpayments was agreed on 18th February 2021. In August 2021 it was also identified that there was an overlap 8 months (Oct 2019 - May 2020) with an EO11 Agency staff member when an AO substantive post only existed. This resulted in an overpayment of £3,204. An overall approval for a total write off of £11,792 has been requested from the Department. There were no special payments and no bad debts during this period.

## NOTE 15 - EVENTS AFTER THE REPORTING PERIOD

There were no significant events after year end.

### Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on the 24 November 2021.