

# **The Commissioner for Children and Young People for Northern Ireland**

## **Annual Report and Accounts**

**For the year ended  
31 March 2017**

# **NDPB NICCY Annual Report and Accounts For the year ended 31 March 2017**

**Laid before the Northern Ireland Assembly under Commissioner for  
Children and Young People (Northern Ireland) Order 2003  
by the Department for Communities**

**on**

**1<sup>st</sup> November 2017**

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This publication is also available on our website at [www.niccy.org](http://www.niccy.org) .

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## FOREWORD

### From the NI Commissioner for Children and Young People



I am now half way through my term as Northern Ireland Commissioner for Children and Young People and it's both exciting and interesting.

In May I was privileged, alongside UK Commissioners and Northern Ireland (NI) NGOs, to engage with the UN Committee on the Rights of the Child reporting processes. We were able to provide robust advice and information to the Committee, which assisted their examination of the UK Government. The Committee published their Concluding Observations in June, and it was apparent that they had listened to everything those of us from Northern Ireland had told them. As NICCY is compelled by legislation to ensure the realisation of the UNCRC, these recommendations will be at the core of our advice to government. This is just one example of the work that has been undertaken by the office in the past year.

In order to be fully compliant with the international standards regarding human rights bodies, I remain deeply frustrated that another year has passed without a government response to the review of the NI Commissioner for Children and Young People Order, 2003. However I will continue to use all the powers available to me to promote children's rights. I was therefore delighted that not only did the Equality Commission for Northern Ireland find that NICCY is deemed directly affected for the purposes of a Section 75 Complaint. They also upheld our complaint concerning the lack of engagement with children and young people under 16 by The Executive Office during their consultation on Age Discrimination Legislation in the provision of Goods, Facilities and Services.

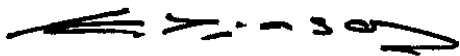
Another highlight has been the enhancement of the NICCY Youth Panel. We now have a very committed group of young people who are working with us to inform every aspect of our work. They have organised themselves into groups which reflect our main areas of work, and work in partnership with staff and external stakeholders to both develop our positions but also to promote our work. It is very hard to keep up with them!

You will see from this report, the extensive range of work that the office has undertaken and the myriad of issues facing children and young people across NI. As austerity continues to adversely impact on children, it will remain a challenge for the office to manage the balance between our proactive work (on education, mental health, poverty and the implementation of children's rights) and responding to the emerging needs of children and young people.

A significant issue that arose during the year was the result of the Brexit Referendum in June. Many children and young people we spoke to were angry about the fact that they had no say in a decision that will have such a significant impact on their lives. Additionally it is apparent that NI is impacted quite differently than England, Scotland or Wales. We are determined that the rights of children in NI must be protected during the very complex Brexit process.

The range of issues that we have been working on are wide-ranging and it is regrettable that, as I sign the Annual Report and Accounts, there is no NI Executive or Assembly to progress the issues that will yield improved outcomes for our children and young people. I am confident of the commitment of all political representatives to find a resolution and hope this can be achieved in a way that ensures that our children and young people can get the best start in life.

I am proud and incredibly grateful to NICCY staff for the manner in which they have responded to all the challenges presented during the year, on the successful delivery of our Business Plan, and in ensuring that we comply with all regulations and guidance necessary.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**

## 1. PERFORMANCE REPORT OVERVIEW

This overview section explains the role of NICCY, providing detail on the organisation's legislative objectives and duties. The overview examines the key risks the organisation faces in the achievement of its objectives and work plans. The Chief Executive, Mairéad McCafferty, also provides an analysis of performance during the year.

### STATEMENT ON PERFORMANCE BY THE CHIEF EXECUTIVE



I am pleased to present NICCY's Annual Report and Accounts 2016 -17. This has been an extremely busy and challenging year for the organisation – internally and externally. We have implemented a restructure of the organisation following further staffing level reductions as a result of voluntary exits, developed a new triennial Corporate Plan and annual Business Plan, and delivered on all our strategic objectives within a context of budgetary

pressures and the ongoing impact of public sector cuts and reform. With effect from 9 May 2016, NICCY's sponsor department was moved from OFMDFM to the Department for Communities (DfC), while policy responsibility for children and young people has gone to the Department of Education (DE) and appointment of Commissioners has remained with The Executive Office (TEO - previously OFMDFM).

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The office is financed through the Department for Communities. This business year was the last year of our 2014- 17 Corporate Plan and I am happy to report that we have successfully achieved against our eight high level corporate objectives – performance details of which follow later in this report. Two 'sub targets' were not completed as these were outside NICCY's control i.e. depended on external stakeholders' work which was delayed. A formal comprehensive response to the Review of the Legislation inherited' by DfC from TEO has not yet been received, therefore we could not respond. While this is outside NICCY's control, we have continued to address this in our meetings and communications with the sponsor Department.



At time of writing Northern Ireland faces difficult challenges – we have no Executive in place and attempts to resolve the issues to progress have failed; budgetary pressures remain and the public sector reform agenda continues. This year has also seen the outworkings of elections in Northern Ireland and Westminster, and those of the EU referendum across the UK. ‘Brexit’ has wide ranging implications for this jurisdiction and NICCY has made this an area of focus as the process to exit the European Union unfolds and continues to expose potential challenges to rights protections, access to services for children and young people and family income levels.

While the year under report has been a challenging one, I am pleased to say that NICCY staff have responded positively, ensuring that not only did we meet our business targets but that we also responded well to additional areas of work / issues such as ‘paramilitary style assaults’ on young people, Brexit and Child Protection.

I wish to take this opportunity to thank all staff who showed professionalism, commitment and dedication to the work entailed in ‘safeguarding and promoting the rights and best interests of children and young people in NI’. Despite the challenges presented by budget cuts, further voluntary exits, staffing level reductions and public sector reform, we have continued to make significant progress not only ‘locally’ in Northern Ireland, but also nationally and internationally. I would also like to thank all those stakeholders, i.e. NGOs, academics, departmental officials, children and young people and NICCY’s Youth Panel members, who contributed to our new Corporate Plan 2017- 20.

Continuing on the work of our current Corporate Plan, this year’s business targets included those related to General Measures of Implementation of UNCRC, Educational Inequalities, SEND, Mental Ill Health, Youth Justice, Child Poverty, Safeguarding, Child Sexual Exploitation (CSE), Age Discrimination and the Legacy of the Conflict. Fundamental to these was the participation of children and young people and addressing breaches of their rights through NICCY’s legal casework function. Our website provides extensive information on all areas of our work.

The UN Committee’s Concluding Observations and Recommendations to the UK State Party following their periodic examination were published in June 2016. Issues highlighted by NICCY were effectively addressed by the Committee, and we have presented these to NI Government as part of our overall advice on the Programme for Government (PfG) and the 10 year Children’s and Young People’s Strategy.

Following the enactment of The Children’s Services Co-operation Act (2015), we have devoted a lot of time, energy and resource into government’s development of the next Children’s and Young People’s Strategy (CYPS). We have done so as the UN Committee’s General Comment No. 5 (on ‘General Measures of Implementation’ of the UNCRC) calls for a ‘National [NI Executive] Action Plan for Children’. The Children’s and Young People’s Strategy is key in achieving the outcomes we wish to see for them. We have also promoted the need to have it articulated as such in a new Programme for Government.

NICCY is committed to enhancing our effectiveness in ‘safeguarding and promoting the rights and best interests of Children and Young People’ across Northern Ireland, through addressing breaches of their rights, alerting, monitoring and advising government and, as/where necessary, challenging them. Given current contexts already outlined, now more than ever, all opportunities need to be taken to place the focus on our children and young people and outcomes which will make a real and lasting difference in their lives.



**Mairéad McCafferty BA PGCE PQH LLM**  
**Chief Executive**

## PURPOSE AND ACTIVITIES OF NICCY

NICCY was established through the Commissioner for Children and Young People (Northern Ireland) Order 2003. The Order outlines NICCY's functions, duties and powers, though the principal aim (Mission) of the Office (under Article 6(1)) is to 'safeguard and promote the rights and best interests of children and young people'. This includes those up to the age of 18, or up to 21 for those with a disability, or who have experience of being in the care of the State.

In 2002 the United Nations Committee on the Rights of the Child issued a General Comment on the role of Independent Human Rights Institutions for children. It noted that it 'considers the establishment of such bodies to fall within the commitment made by State Parties upon ratification, to ensure the implementation of the Convention and advance the universal realisation of children's rights'. NICCY was established as an executive Non-Departmental Public Body (NDPB) on 1st October 2003 and has been sponsored by Department for Communities since May 2016.

### **NICCY's Mission (i.e. principal aim) is:**

'To safeguard and promote the rights and best interests of Children and Young People'

### **NICCY's Vision is:**

'A society where all Children and Young People flourish, are valued and their views respected.'

### **Values**

Our work is underpinned by a number of core values applied in our day to day work and we seek outcomes based on the realisation of these values.

They are:

- |                       |  |
|-----------------------|--|
| <b>Child centred</b>  | Children are at the centre of all we do and we will encourage and value their participation. |
| <b>Rights focused</b> | Our work is underpinned by the United Nations Convention on the Rights of the Child (UNCRC). |

<b>Collaborative</b>	We will work in conjunction with others, while maintaining our independence, to deliver more effectively for children.
<b>Independent</b>	We will challenge Government and relevant authorities and hold them to account.
<b>Dynamic</b>	We are a forward thinking organisation, innovative and open to change.
<b>Transparent</b>	We are open, honest, accountable and responsive in all our work.
<b>Enabling</b>	We will work to build support and capacity to help children, young people, parents and others to act to promote children's rights.

The Commissioner's work is guided by the United Nations Convention on the Rights of the Child (UNCRC) in fulfilling the duties and exercising the powers as set down (see later). The Senior Management Team (SMT) is led by the Chief Executive whose job is the day to day management of the organisation, its staff and resources. The Scheme of Delegation and job descriptions set out their roles, remits and responsibilities including those of SMT members - the Head of Legal and Investigations and Head of Policy and Participation.

While NICCY is a Corporate Sole and as such the Commissioner fulfils the role of a Board, it has an Audit and Risk Assurance Committee which meets four times during each business year. These are attended by NIAO, our sponsor department and internal auditors.

NICCY's legislation states:

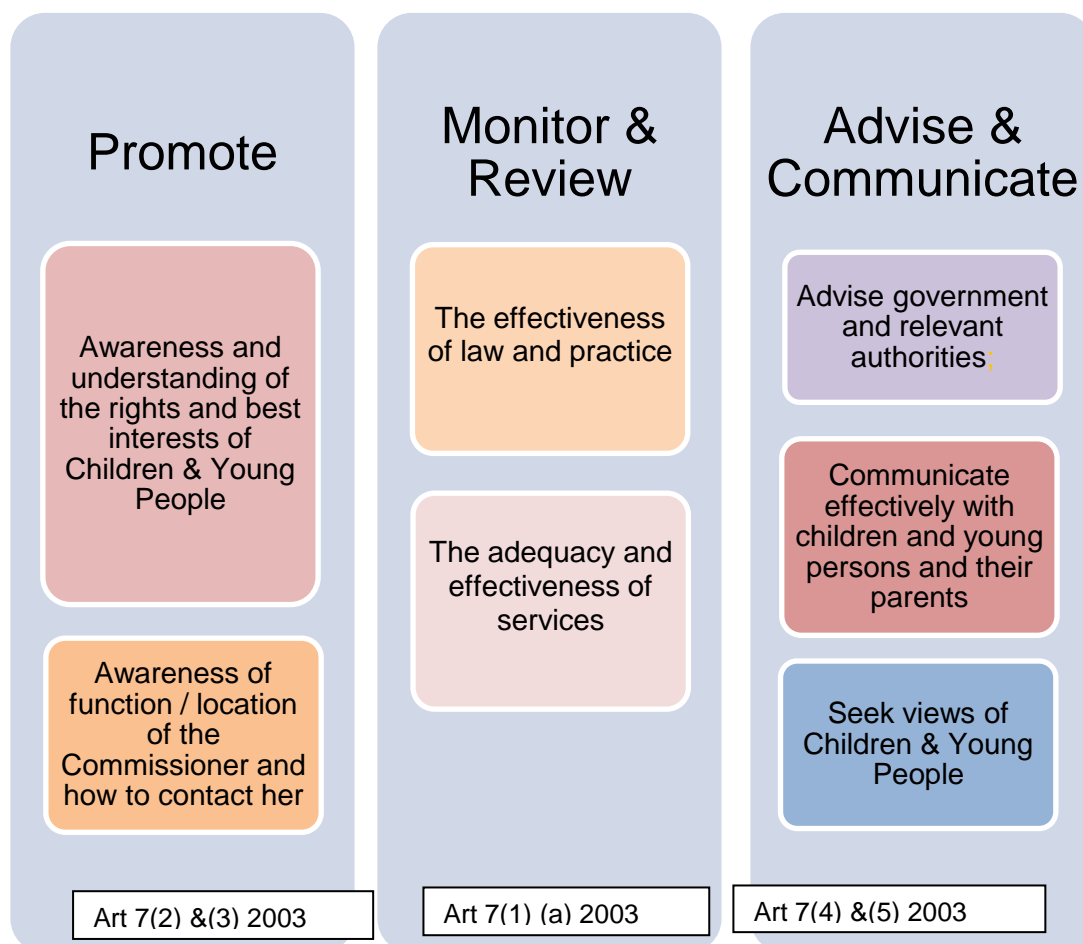
- The Commissioner's paramount consideration shall be the rights of the child or young person; and she
- Shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of his/her age and understanding);

- Shall have regard to the importance of the role of parents in the upbringing and development of their children; and any relevant provisions of the United Nations Convention on the Rights of the Child.

The Commissioner is also supported by a NICCY Youth Panel (NYP) made up of young people who share and contribute their experiences and opinions to the organisation, to help inform NICCY on the issues that affect children and young people in Northern Ireland.

The organisations i.e. ‘relevant authorities’ under NICCY’s remit are also as set out in the legislation, as are the detailed duties and powers grouped as follows:

### NICCY’s Statutory Duties



## NICCY's Statutory Powers

### Undertake Commission Challenge

Research or educational activities concerning the rights or best interests of children and young persons or the exercise of her functions

Conduct investigations as she considers necessary or expedient to meet her duties

Compile info', provide advice and publish any matter (including educational activities, investigations and advice) concerning their rights and best interests

Art 8(1) & (3) & (5)

### Issue Guidance Make Representations

In relation to any matter concerning the rights or best interests of children or young persons

Make representations or recommendations to any body or person relating to the rights and best interests of children and young persons

Art 8 (5) & (6)

### Address Rights Breaches Advocacy

Assist with complaints to / against relevant authorities

Bring, intervene in, or assist in legal proceedings

Art 11, 12 & 14

## **Objectives**

The Corporate Plan 2014-2017 objectives, on which annual business targets are based, have been developed in line with the statutory duties and powers as contained within the legislation establishing the Office of the Commissioner for Children and Young People for Northern Ireland, and the relevant articles of the UNCRC.

1. Government will meet its obligations to undertake all the appropriate legislative, administrative and other measures for the implementation of the UNCRC (Article 4).
2. Breaches or violations of children and young people's rights will be identified, challenged and resolution sought/achieved using the most appropriate of the range of legal powers vested in the Commissioner (NICCY Order 2003 / All relevant CRC articles).
3. Key stakeholders will have an increased awareness of children and young people's rights, the UNCRC and the functions of the Commissioner (Articles 17, 42).
4. All children and young people will access a high quality education which develops their personality, talents and abilities to the full. (Articles 28, 29).
5. All children and young people will enjoy the best possible health and will be protected from all forms of violence, abuse, neglect and mistreatment. (Articles 19, 24, 34).
6. All children and young people in conflict with the law will be treated with dignity and their rights respected. (Article 40).
7. All children and young people who are vulnerable due to poverty, family background, age, disability or other reasons will not experience discrimination, but enjoy their rights on an equal basis to other children (Article 2, 23).
8. NICCY utilises organisational resources – human and financial - effectively and efficiently to maximise overall corporate performance and impact in pursuit of the rights and best interests of children and young people (NICCY Order 2003 / All relevant articles).

NICCY reports on its progress against objectives and targets within its annual Business Plan on a quarterly basis internally, and to its sponsor department. This strategic report details the outputs, broad outcomes and achievements over the course of the 2016-17 business year.

Full details of our priorities and objectives are set out in NICCY's Corporate Plan 2014-17, which is available on the NICCY website ([www.niccy.org](http://www.niccy.org)).

Other key areas of legislation, proposed legislation, policies and strategies, as well as international recommendations such as UN Committees' Concluding Observations, General Comments and calls for Optional Protocols to be adopted, all potentially have a major influence on the lives of children and young people within Northern Ireland. These are kept under review.

Our work entails effective working relationships with stakeholders, NICCY's Stakeholder Engagement Strategy identifies these as:

- Children and Young People;
- Parents and Adults;
- Relevant Authorities as set down in statute;
- Government, Government Ministers, MLAs and Politicians (NI Executive, NI Assembly, Westminster Government);
- Government Departments (including Sponsor Department) and officials;
- Statutory Bodies and ALBs (NDPBs);
- Non-Governmental Organisations (NGOs);
- Legal institutions and agencies;
- Media – print, online, TV, radio; and
- Domestic, national and international rights bodies (Equality and Human Rights Commissions, British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), European Network of Ombudsmen's for Children (ENOC), UN Committee on the Rights of the Child and UN Committee on the Rights of Persons with Disabilities as well as those Bodies/Committees overseeing other International Human Rights Instruments.



### **Domestic, National and International Networks**

As well as our NI specific focus, NICCY works across a range of networks in support of its remit. During the year the Commissioner attended the meeting of the Westminster Joint Committee on Human Rights (JCHR), which was addressing the potential impact of the repeal of the Human Rights Act.

#### **British Irish Network of Ombudsman and Commissioners [BINOCC]**

The network holds quarterly meetings on a rotational basis to address and collaborate on issues of common concern across the jurisdictions. This year we have focused on a range of matters following the UN Committees' Concluding Observations issued in June 2016. We have also presented to Westminster's Joint Committee on Human Rights, issued calls to Government on child poverty, refugee and asylum seeking children and responded to a range of issues from stakeholders.

#### **European Network of Commissioners**

NICCY is a member of the European Network of Ombudsmen and Commissioners for Children ([www.ombudsnet.org](http://www.ombudsnet.org)). ENOC aims to encourage the fullest possible implementation of the UNCRC, share and disseminate information, promote children's rights, and support and promote the development of effective independent offices for children. Its Annual Conference this year was held in Vilnius, Lithuania, the theme of which was 'Educational Inequalities' to which we contributed. You can [read the call to Governments across Europe here](#). We also delivered a presentation in support of a General Comment on Digital Media focusing on social media and its impact (particularly on young girls).

#### **UNCRC Committee on the Rights of the Child**

As stated earlier, NICCY continues to develop its relationships in local, domestic, national, and international contexts. The links made with the UN Committee as part of our work for the UK State Party Report and their Concluding Observations in respect of Northern Ireland continue to be built on. NICCY's work is necessarily grounded in and guided by the UNCRC.

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

NICCY like other Arm's Length Bodies (ALBs), faced a range of issues which brought risks in terms of delivering objectives during the 2016-17 financial year. These were recorded on our Corporate Risk Register and reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary.

Inherent and residual ratings reflected agreed levels of risk / risk appetite – some of which were outside the control of NICCY but which impacted on delivery e.g. budget cuts. Our new sponsor department was kept updated on these at accountability meetings.

Main corporate risks were external and included:

- Budget cuts and voluntary exits (staffing level reductions);
- Internal restructuring and organisational culture;
- Review of our legislation; and
- Reputational risks.

While most of these were within the scope of NICCY's 'controls and measures' to reduce risk, the awaited response to the review of NICCY's legislation was outside our control. Delays in providing a comprehensive response to the two Reviews carried out (2007 and 2012) have resulted in no movement on the 12 recommendations, including that regarding accountability to the NI Assembly – in compliance with the 'Paris Principles' international standards for independent human right institutions such as NICCY.

We will analyse and respond appropriately to risks as they unfold, in relation to business plan delivery in relation to internal factors and the 'external environment' i.e. political, economic, social and legislative developments.

## GOING CONCERN

NICCY is financed through its sponsor department, the Department for Communities. The Commissioner and Senior Management Team are satisfied that NICCY is a going concern on the basis that it has a reasonable expectation NICCY will continue to operate for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

## PERFORMANCE SUMMARY REPORT

In the 2016-17 business year, NICCY met all targets in relation to our eight high level corporate objectives, except sub targets dependant on external stakeholders.

NICCY has advised Government / Government Agencies on the areas under each objective in line with remit and alerted, monitored, reviewed, challenged and held them to account as/where necessary.

This year we have also produced our new triennial Corporate Plan (2017-20) which is with our sponsor department awaiting Ministerial sign off before it can be published on our website.

Our aim in progressing our mission is to effect change which makes a real difference in the lives of children and young people; some of this entails work over several years, however we 'phase' work towards relevant targets as necessary.

### **Results for the Year**

The results for the Northern Ireland Commissioner for Children and Young People for the period are set out in detail on pages 66 – 70. The net expenditure for the year ended 31 March 2017 was £1,432,648. This net expenditure resulted in a balance in reserves of (£67,796) at 31 March 2017. Whilst there is a negative balance in reserves as at 31<sup>st</sup> March 2017, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

### **Non Current Assets**

Details of the movements of Non Current Assets are set out in Notes 4 and 5 on pages 76 to 79.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

NICCY measures performance and outcomes/impact against the achievement of objectives and targets in a range of ways:

Internally via:

- Reports to Board i.e. Commissioner;
- Senior Management Team, Finance and Human Resources and staff reports to Chief Executive;
- Completion of quarterly Performance Monitoring and Evaluation Framework (PMEF) reports;
- Completion of end of year PMEF;
- Risk Management i.e. managing risks affecting business plan delivery (see Corporate Risk Register);
- Departmental workplans based on annual Business Plans; and
- Performance management systems including staff annual appraisals, 1-1s, line management and supervision.

Externally via:

Sponsor Department:

- ALB performance quarterly reports;
- ALB governance checklists;
- Assurance Statements;
- Financial reporting against budget targets, allocations and expenditure; and
- Consumption reporting.

NI Assembly:

- Annual Report and Accounts;
- Outcomes of Ministerial meetings;
- Committee evidence sessions; and
- Engagement with MLAs.

National, International and UN level:

- Outcomes and impact i.e. difference made to / for children and young people;
- Stakeholder engagement and collaborative working;
- BINOCC – British Irish Network of Ombudsmen and Children’s Commissioners;

- ENOC – European Network of Ombudsmen and Commissioners; and
- Periodic Reporting to and engagement with United Nations.

Quality assurance as well as Monitoring, Evaluation and Review [MER] processes are integral in ensuring NICCY’s effective performance overall.

Throughout the year NICCY measures/reports on achievement of its business plan targets - identified for delivery in the current year. The following tables summarise performance for this year across each objective.

## DEVELOPMENT AND PERFORMANCE DURING THE YEAR

### HLO 1 - Government will meet its obligations to undertake all the appropriate legislative, administrative and other measures for the implementation of the UNCRC.

Sub-objective	Outcome/Impact
<p><b>General Measures of Implementation</b> UN Compliant processes used to implement and embed children’s rights across government</p> <p><b>Supporting Child Rights Compliant Policy Making</b> Government Officials are better equipped to adopt a ‘Child Rights’ approach to policy making.</p> <p><b>Joined Up Planning and Delivery for Children and Young People</b> Government departments and agencies develop more effective collaborative working practices in delivery.</p>	<p>The Northern Ireland Executive received robust advice on its implementation of children’s rights, including imbedding children’s rights processes across government.</p> <p>This included detailed advice with regards to the on the development of the next Children and Young People’s Strategy (CYPS), based on the United National Convention on the Rights of the Child (UNCRC), the 2016 Concluding Observations, the requirements of the Children’s Services Cooperation Act and view and experiences of Non-Government Organisations (NGOs), academics and young people.</p> <p>Programme for Government recognises the central role of the CYPS as the planning and implementation mechanism for the Executive’s activities for children.</p>

<p><b>Public spending on Children and Young People</b> Transparency of budgets as they relate to expenditure on children.</p> <p><b>Participation of Children and Young People in decision making.</b> Best practice by Government in the Participation of Children and Young People</p> <p><b>UK Children’s Commissioner’s joint shadow report on UK compliance with the UNCRC</b> UK Children’s Commissioners influence the UN Committee’s assessment of the UK State Party’s delivery on its obligations under the UNCRC and previous Concluding Observations.</p>	<p>We reviewed the fund mapping methodology used in the previous work (commissioned with Atlantic Philanthropies from Dartington) and have adapted it to be used to focus on spending on child and adolescent mental health services</p> <p>NICCY promoted best practice in the participation of Children and Young People by Government and statutory agencies through: Seven Councils formally committed to support the development of a model of participation for engaging and involving children and young people in the community planning process;</p> <p>Department for the Communities are exploring the establishment of mechanisms to monitor the ongoing involvement of children and young people in community planning processes. Government has further clarity with regards to discharging its S75 commitments to children and young people following NICCY successful complaint to Equality Commission for Northern Ireland (ECNI) concerning Age Goods Facilities and Services (GFS).</p> <p>The Committee on the Rights of the Child identified a number of specific failings in relation to the delivery for children in Northern Ireland and it’s Concluding Observations reflected rights of children in NI both within the UK-wide and NI-specific recommendations. This was a result of advice and engagement by UK Children’s Commissioners, NI NGOs and young people prior to the examination of the UK State Party.</p> <p>Government departments are aware of the Concluding Observations. Following the development of a young people’s leaflet and online version of the Concluding Observations children and young people are aware of the Concluding Observations.</p> <p>Children and young people supported to engage with local politicians concerning Concluding Observations.</p>
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**HLO 2: Breaches or violations of children and young people’s rights will be identified, challenged and resolution sought/achieved using the most appropriate of the range of legal powers vested in the Commissioner.**

Sub-objective	Outcome/Impact
<p><b>Casework Service</b> Resolution of complaints / breaches of Children’s and Young People’s Rights.</p>	<p>In 2016/17 we dealt with a total of 314 (257 new cases and 57 carried forward from the previous year). We closed 219 cases as the matters were resolved.</p> <p>Evaluations from clients showed that 100% of those within remit were happy or very happy with the service provided by NICCY.</p> <p>Comments from clients included:            “I was helped and advised well.”            “Informative and easy to engage with.”            “Very helpful, efficient service as had short time frame to deal with matter.”</p> <p><b>Casework</b>            The majority (62%) of our cases relate to education. Of these nearly a third related specifically to difficulties encountered by children and young people with Special Educational Needs (SEN).</p> <p>A full breakdown of the areas is given below:</p> <ul style="list-style-type: none"> <li>• Special Educational Needs (SEN) 31%</li> <li>• General complaint 16%</li> <li>• Bullying 15%</li> <li>• Transport 8%</li> <li>• Suspensions and expulsions 11 %</li> <li>• Advice 6%</li> </ul> <p>Other (including School Closure, allocation of places,, transfer, composite classed uniform, language, discrimination and health) - 13%</p> <p>The other 38% of cases comprised the following areas:</p> <ul style="list-style-type: none"> <li>• Social Care 53%</li> <li>• Mental Health 6%</li> <li>• Private Law 25%</li> <li>• Miscellaneous 5%</li> <li>• Other (including health, employment, housing policing, sports) 11%</li> </ul>

<p><b>Legal Proceedings</b> Instigation of proceedings protecting the Rights and Best Interests of Children and Young People</p> <p>Ongoing identification of relevant legal cases for appropriate intervention/support.</p>	<p>Those cases which fall outside of our remit are signposted appropriately</p> <p>The outcomes of our work were that potential breaches of our clients' rights were challenged where appropriate and they and their parents were supported in achieving these. Our casework successes have significant impact on the lives of the children involved.</p> <p><i>Example 1 – a young person's school expulsion was overturned and expunged from the academic records.</i></p> <p><i>Example 2 - parent assisted to make a complaint to school and gain resolution enabling the child e to complete their education</i></p> <p><i>Example 3 – a young person leaving care was assisted in obtaining housing.</i></p> <p><i>Example 4 – parent assisted when to get their child a statutory assessment when previously denied.</i></p> <p>Trends and gaps in the law and service provision have been identified providing an evidence base to advise and challenge Government.</p> <p>New case management system which will enable us to measure impact and outcomes in greater detail.</p> <p><b>Outcome</b> – in 100% of all cases violations or potential violations of children's rights were addressed.</p> <p>NICCY did not instigate any Court proceedings in this business year as casework cases were resolved during the pre-litigation stage.</p> <p>All judgements of the High Court and Court of Appeal in Northern Ireland which relate to children and young people are monitored.</p> <p>We provided advice to Government in relation to the proposed Adoption and Children's Bill.</p>
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<p><b>Legal Advice Provision</b> Greater protection for Children’s and Young People’s Rights.</p> <p><b>Civil and Family Justice</b> Review reflects compliance with Children and Young People’s Rights and Best Interests.</p> <p><b>SEN Tribunals [SENDIST]</b> Children’s and Young People’s Rights and Best Interests are well served in such processes and their ‘voice’ is heard.</p> <p><b>Investigations</b> Conduct Investigations into alleged breaches of the rights of children and young people when criteria met.</p> <p><b>Legal Funding</b> Children and Young People’s access to justice assured.</p>	<p>Legal opinions were commissioned and received on the various matters which will assist colleagues and NICCY in our future engagement on issues such as the practical application of the CSCA and the potential impact of Brexit on children and young people.</p> <p>NICCY was represented at the Reference Group and met with the Chair as appropriate. NICCY submitted robust advice concerning the draft review findings and with external stakeholders we worked with children and young people supporting them to express their views in relation to media access to the family proceedings court.</p> <p>Special Educational Needs cases formed the majority of our casework. The cases came to us at various stages in the process and all matters were resolved in the interests of the children involved without us having to have recourse to SENDIST proceedings,</p> <p>Having developed investigations processes we conducted a pilot Investigation, revised our processes and the Commissioner is satisfied that we now have robust processes in place to meet our statutory obligations in the conducting of informal and formal investigations.</p> <p>“A guide to Investigations” has been published.</p> <p>We will be scoping relevant matters for investigation and deciding which powers to use to resolve issues.</p> <p>During 2016/17 we received 3 applications for Legal Funding. 2 of these were not approved as they did not meet our Legal Funding Criteria. The third was subsequently withdrawn by the applicant.</p>
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**HLO 3: Key stakeholders will have an increased awareness of children and young people's rights, the UNCRC and the functions of the Commissioner.**

Sub-objective	Outcome/Impact
<p><b>Awareness Raising on UNCRC, Children and Young People's Rights and the Work of NICCY</b> Enhanced awareness of the UNCRC, Children and Young People's rights and NICCY's work/role.</p>	<p>NICCY staff delivered 30 workshops to over 700 children and young people in school, youth club and community settings. Workshops focussed largely on raising awareness of the UNCRC and the NICCY's role.</p> <p>Awareness raising sessions were held with 100 parents in partnership with ParentingNI and with over 400 health, social care and education professionals through Belfast Trust, QUB School of nursing and Midwifery, St Mary's College and University of Ulster.</p> <p>Evaluations demonstrated that: 83% of participants reported an increased understanding of Children's Rights. 98% reported an increased understanding of NICCY's role and 89% reported that they had an increased understanding of their own role in relation to promoting and protecting Children's Rights.</p> <p>An awareness raising project aimed at younger children was also piloted and will be rolled out throughout the next business year.</p>
<p><b>Online and Social Media Communications Channels</b> Enhance awareness of children's rights and NICCY's work through on-line communications channels.</p>	<p>Stakeholders continued to be made aware of NICCY, its work, the Commissioner, and her priorities for her term in office. There has been achieved through :</p> <ul style="list-style-type: none"> <li>• 5% increase in visitors to the corporate website (over 15,000 unique visitors) and 15% increase in those returning,</li> <li>• Ezines reaching 3278 stakeholders,</li> <li>• Twitter - nearly 25% increase to 4030 followers,</li> <li>• Facebook page (increase of nearly 20% to 713 'likes') and</li> <li>• new Instagram site established (160 followers).</li> </ul> <p>Publications - Annual Report and Accounts, The Right Way' Concluding Observations, new 42 Rights and Legal Investigations booklets.</p>

<p><b>Communications</b> Raise awareness and profile of NICCY’s work with the media and monitor relevant developments.</p> <p><b>Legal Education and Continuing Professional Development (CPD) Events</b> Increase awareness and application of Children’s and Young People’s Rights and Best Interests.</p>	<p>Ongoing engagement with local print and broadcast media, including 24 releases to media and 48 media enquiries. This represented a 4% increase in Daily Newspaper coverage and a 18% increase in broadcast media coverage.</p> <p>The media is monitored to identify emerging issues and trends.</p> <p>NICCY held a Continuing Professional Development event in March 2017 which was attended by 50 legal professionals. The keynote address was given by Lady Justice Keegan on “The Coming of Age of the Children (NI) Order 1995”. The event received positive feedback.</p>
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**HLO 4: All children and young people will access a high quality education which develops their personality, talents and abilities to the full.**

Sub-objective	Outcome/Impact
<p><b>Education inequalities</b> Education: 'The Case for Change' to achieve an education system 'fit for purpose' in today's world.</p> <p><b>SEN and inclusion</b> Ensure optimum provision for all Children and Young People within the forthcoming SEND Legislation, Regulations and Code of Practice.</p> <p><b>Pupil Participation in Schools</b> Enhanced and effective Pupil participation mechanisms in Schools.</p>	<p>Having engaged extensively with children and young people, their parents and education stakeholders NICCY has a clearer understanding of their views with regards to the education system in NI.</p> <p>A survey was carried out with parents and over 450 responses were received.</p> <p>A comprehensive, evidence based education paper has been drafted and will be published in next business year.</p> <p>NICCY published a paper on the experiences of children and young people in education and compliance with Article 29(1) of the UNCRC.</p> <p>A children and young people's version of the report has been published and widely disseminated and informs NICCY's discussion on education with children, parents and education stakeholders.</p> <p>NICCY has been active in the area of SEN:</p> <ul style="list-style-type: none"> <li>• Review of SEN Nursery Provision - Robust advice has been provided to the Education Authority (EA) and Education Committee based on direct engagement with parents.</li> <li>• Comprehensive advice paper issued to Government on the SEN Regulations (and framework) consultation raising a range of issues which are currently being considered. These include advocacy arrangements for children over compulsory school age who wish to exercise certain rights previously exercisable by their parent and with regard to children being able to have a legal representative acting present to support them or advocate for them when having discussions with or making representations to the EA.</li> </ul> <p>Education Minister agreed to review NICCY/Northern Ireland Youth Forum (NIYF) Pupils' Voices report before making a decision on reviewing the Departmental Pupil Participation Circular (2014/14). The Education Committee supported NICCY's approach to pupil participation and corresponded with the Education Minister seeking his commentary on the recommendations within the report and clarification as to whether he is to revise the relevant 2014 Pupil Participation Circular.</p>

<p><b>General advice on education issues</b> Enhanced enjoyment of Right to Education by children and young people.</p>	<p>Council for the Curriculum and Examinations and Assessment (CCEA), in partnership with NICCY, are pro-actively exploring creative ways to promote the teaching of children’s rights within the curriculum.</p> <p>In accordance with Article 29 of UNCRC NICCY has provided clear advice to the Minister for Education concerning the need for a well-being measurement to be introduced in schools to ensure a clearer and more central focus on the well-being of children in education. Work is ongoing in the Department of Education (DE) to take this forward.</p> <p>NICCY has provided advice on and influenced the development of a range of key Government policy and legislation. Among these are the: CCMS Suspensions and Expulsion Policy, the Programme for Government (PFG) through engagement with the NI Assembly Education Committee, The Review of and a Private Members’ Bill on Integrated Education and the EA Area Plan – Providing Pathways.</p>
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**HLO 5: All children and young people will enjoy the best possible health and will be protected from all forms of violence, abuse, neglect and mistreatment.**

Sub-objective	Outcome/Impact
<p><b>Child Sexual Exploitation</b> Children and young people are adequately protected from Child Sexual Exploitation (CSE).</p>	<p>To mark European Day on the Protection of Children against Sexual Exploitation and Sexual Abuse on 18 November 2016 NICCY released a review of government CSE Progress Reports and in February 2017 provided further detailed advice on progress reports of the implementation of the independent review. Government has continued to publish Progress Reports and there has been some improvement in these. One inspectorate is considering conducting a CSE focused review.</p>
<p><b>Children’s and Young People’s Mental Health</b> Children and young people in Northern Ireland have improved emotional health and mental well-being.</p>	<p>NICCY undertook extensive scoping work to better understand the prevalence and nature of poor mental health amongst children and young people, and to review the operational aspects of the Child and Adolescent Mental Health Services (CAMHS) system i.e. service usage, need, outcomes, and budgetary allocation. As a consequence NICCY has decided to carry out a Rights Based Review of Mental Health Services and Support for Children and Young People. During the year, plans were put in place to develop a terms of reference and methodology for this work and to establish and engage with professional and youth advisory groups on the plans.</p>
<p><b>Equal Protection</b> Children and young people are protected from physical assault or punishment, within the family, in the same way as adult.</p>	<p>NICCY has engaged with our Youth Panel Advisory Group and NI and UK NGOs in developing work on Equal Protection.</p> <p>We published the findings of survey of adult attitudes towards physical punishment and legal reform which show significantly public support for reform. NICCY hosted a seminar which included presentations on legislative reform in other jurisdictions as well as the survey results. Attendees from a wide range of organisations across government, statutory and NGOs identified key elements for achieving progress in NI. NICCY is better informed to progress work to secure legislative reform</p>

<p><b>Strengthening Health and Social Care</b> Systems will be strengthened to ensure children enjoy the best possible health and well-being outcomes.</p> <p><b>Legacy of the conflict</b> Children effectively protected from trauma, violence, or mistreatment due to the continuing legacy of the conflict.</p>	<p>NICCY has provided advice on a number of key areas including the: Safeguarding Board for Northern Ireland’s Regional Policy and Procedures; and The draft ‘Looked After Children’ Strategy.</p> <p>This has highlighted the importance of a child rights approach to safeguarding and working with care experienced children and young people.</p> <p>NICCY continues to work on raising issues relating to the legacy of the conflict on children and young people through a variety of fora. ‘Paramilitary style assaults’ and shootings of young people has been a reactive area of work we have taken on following representation to the Office in February 2017. To date we have engaged with statutory, community and political representatives on the complex issues involved in order to fulfil NICCY’s role in reviewing the adequacy and effectiveness of law, practice and services involves holding relevant authorities to account which has been the focus of our correspondence and meetings.</p> <p>NICCY has advised the Commission for Victims and Survivors during their preparation for research into the Trans-generational impact of the conflict which will have a key focus on Children and Young People. NICCY will continue to provide advice on the development of the research to ensure the meaningful engagement of children and young people and their issues as it progresses.</p>
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**HLO 6: All Children and young people in conflict with the law will be treated with dignity and their rights respected.**

Sub-objective	Outcome/Impact
<p><b>Youth Justice System</b> Children and young people going through the youth justice system have their Rights including their best interests protected.</p> <p><b>Policing</b> The rights and best interests of children and young people in policing are addressed.</p>	<p>NICCY has provided written advice to the Department of Justice (DoJ) regarding the Draft Witness Charter. Whilst welcoming the Charter NICCY expressed concerns at the disparity in services and supports offered to children who are witnesses for the prosecution and those who are witnesses for the defence and noted the absence of a young person's guide to the Charter for defence witnesses.</p> <p>NICCY remains concerned by delays in the Youth Justice System and is frustrated and disappointed by the failure of DoJ to effectively address this issue, despite repeated and numerous calls for the introduction of Statutory Time Limits (STLs) in the Youth Justice System. We continue to advise DoJ in relation to this matter both informally and formally in written advice in response to the DoJ Statutory Time Limits consultation and the Programme for Government.</p> <p>NICCY have had ongoing liaison with the Youth Justice Agency, Education Authority and DE regarding the provision of Education to young people in the Juvenile Justice System and have provided formal advice on the draft Memorandum of Understanding (MoU) and SLA between EA and YJA.</p> <p>We continue to track the progress of DoJ's 'Children in the Justice System: Scoping Study'.</p> <p>NICCY have continued to liaise with the Policing Service of NI (PSNI), the Policing Board and other stakeholders regarding the rights and best interests of children and young people in relation to policing concerning young people's confidence in policing, paramilitary style assaults, the use of stop and search and the release of images of young people.</p>



**HLO 7: All Children and young people who are vulnerable due to poverty, family background, age, disability or other reasons will not experience discrimination, but enjoy their rights on an equal basis to other children.**

Sub-objective	Outcome/Impact
<p><b>Children detained and accommodated by the state</b> Robust policies and procedures are in place to adequately protect the rights of children or young people who are detained or accommodated by the state.</p>	<p>NICCY has met with detained children and young people to hear their experiences and has provided advice to Regulation and Quality Improvement Authority (RQIA), Health and Social Care Board (HSCB) and others in relation to the rights of these children and young people.</p> <p>NICCY has provided detailed advice to Government regarding the draft Adoption and Children’s Bill which seeks to review the existing legislative framework for adoption and other aspects of the Children (NI) Order 1995, Safeguarding Board for Northern Ireland (SBNI) legislation and place the Children and Young People’s Strategic Partnership on a statutory footing.</p>
<p><b>Child Poverty</b> Child poverty in Northern Ireland is significantly reduced.</p>	<p>NICCY has used child rights methodologies to develop a programme to raise awareness of child poverty, and to hold government to account to effectively tackle child poverty. We commissioned two surveys, to be used in 2017-18 to raise public awareness of child poverty: Survey of attitudes of child poverty (adults surveyed) Survey of costs to families of education (parents surveyed)</p>
<p><b>Children and Young People with Disabilities</b> Children and young people with disabilities have their rights protected.</p>	<p>We also provided advice to government and Members of the Legislative Assembly (MLAs) on how the Executive should address child poverty through the PfG and CYPS.</p>
<p><b>Children and Young People with Disabilities</b> Children and young people with disabilities have their rights protected.</p>	<p>NICCY submitted an alternative report on government delivery in relation to the UNCRPD for children and young people with disabilities in Northern Ireland to inform the Committee for the Rights of Persons with Disabilities’ examination of the UK State Party for the state examination in summer 2017.</p>
<p><b>Separated Children Subject to Immigration Control</b> Legislation, policies and services affecting separated children deliver effectively</p>	<p>NICCY continues to monitor and advise on the passage of secondary legislation which will enable the independent Guardian provision for separated children to be established. We also continued to raise awareness of international best practice in protecting the rights of separate children through guardianship, including with government officials and elected representatives such as the Minister for Health and Chair of the</p>

<p>on their rights and best interests.</p> <p><b>Non-discrimination due to Age</b> Age discrimination legislation includes all ages.</p>	<p>Northern Ireland Assembly (NIA) Health Committee. Legislative passage is now complete.</p> <p>NICCY engaged with UK and NI government on a range of issues affecting children and families who are subject to immigration control, including advocating for a more effective response to the needs of unaccompanied children in Europe and beyond, seeking assurances regarding child friendly application of interview rules and highlighting the rights and best interests of children where families affected by immigration status are placed at risk of hardship and destitution.</p> <p>NICCY was successful in its Section 75 complaint. The report from ECNI contains significant findings and recommendations:</p> <p>The statutory obligations on Government to fully engage children and young people in decision making. This is significant for the advancement of the child's right to participation under section 75 of the NI Act 1998 and Article 12 of the UNCRC.</p> <p>Government also has to carry out an additional consultation on its Age GFS proposals for children and take their views into account in progressing any future legislation.</p> <p>The finding that NICCY is directly affected but government proposal concerning children has established a precedent which will be exploring further.</p>
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**HLO 8: NICCY utilises Organisational resources – Human and Financial – effectively and efficiently to maximise overall Corporate Performance and Impact in pursuit of the rights and best interests of Children and Young People.**

Sub-objectives	Outcome/Impact
<p><b>Organisational Transition and Change Management</b> Effectiveness and efficiencies achieved within public sector reform programme / budget constraints.</p> <p><b>Corporate Governance</b> High standards maintained in relation to governance and accountability and decision making processes adhere to best practice.</p> <p><b>Corporate Plan 2017-20.</b> Focus on NICCY principal aim to safeguard &amp; promote the Rights and Best Interests of Children and Young People thereby improving lives / outcomes.</p>	<p>Plans addressing organisational transition, change management and new ways of working were successfully implemented following a further two Voluntary Exit 'leavers' during the year ensuring necessary savings / efficiencies were made; smooth transition aiding ongoing effectiveness; New structure implemented involving review of relevant job descriptions, functions, duties and priorities - brought about improved use of staff resource, greater integration, integration, collaboration and enhanced efficiency.</p> <p>NICCY governance and performance reports; effective management of risk ensured robust governance and accountability providing necessary assurances for sponsor department and evidenced transparency and value for money in respect of the 'public purse'. High standards of audit and risk assurance were maintained; satisfactory internal and external audit reports received from Northern Ireland Audit Office (NIAO) (RTTCWG).</p> <p>Effective stakeholder engagement [NGOs, academics, Government Departments, Children and Young People], input to and participation in drafting of triennial Corporate Plan focusing on NICCY's legislative remit/functions/duties and powers - including a 12 week consultation period. NICCY's Youth Panel created a Young Person's version, leaflet and helped design the online questionnaire for consultation. NICCY's triennial Corporate Plan for the 2017-20 period, focuses on our principal aim of 'safeguarding and promoting the rights of Children and Young People' across the range of the new 6 high level objectives incorporating key priorities for the Office; also informed by Concluding Observations and Recommendations issued by UNCRC Committee. The 2017-20 Corporate Plan was submitted to DfC by the agreed deadline however, publication has been delayed due to absence of NI Executive Ministers.</p>

<p><b>Annual Business Plan 2017-18.</b> Maintained focus on Organisational remit as per Corp' Plan</p>	<p>NICCY's Business plan targets for 2017-18 while also focusing on our principal aim, sets out the specific targets under each of the new 6 high level objectives ensuring key priorities are central to our work. [NB: also awaiting Ministerial sign off before publication]</p>
<p><b>NICCY Youth Panel (NYP)</b> NYP input ensures their voice is integral to the work.</p>	<p>NYP members informed and contributed to organisational work in the following areas - encouraging others to do so: Corporate Plan development and input; Children's and Young People's Strategy workshops; Annual event with MLAs; Recruitment of Staff; UNCRC Concluding Observations' resource booklet; Website updates and Social Media – Instagram established; Educational Inequalities including video; Equal Protection; Mental health / Protect Life 2 Strategy; Delivered workshops; Met with DfI Minister on transport issues, met with the Commission on Flags, Identity, Culture and Tradition (FICT) and Informed on the transgenerational impact of the conflict.</p>
<p><b>NICCY's Annual Report and Annual Accounts.</b> Greater appreciation of the work of NICCY in fulfilling its legislative function and remit within effective use of financial resources.</p>	<p>Our Annual Report and Accounts laid in the NI Assembly on 10 November 2016 as required and gave an accurate reflection of NICCY's work in achievement of our principal aim; contributing to greater understanding by Stakeholders across NI of NICCY's remit, resource allocation, performance and achievements overall in this business year in fulfilling our statutory requirements and delivering business plan objectives.</p>
<p><b>NICCY's Performance and Impact.</b> Continued overall effectiveness and efficiency maintained through: internal and external systems; reporting; and</p>	<p>Effective, efficient leadership and overall Staff performance has resulted in successful delivery on objectives and targets; internal reporting on performance via our Performance Management and Evaluation Framework (PMEF) on a quarterly basis throughout the year and the range of external reporting systems to our sponsor department, provides evidence of progress on performance and impact on an ongoing basis (evidenced throughout this report). Our internal integrated working processes e.g. core business and</p>

<p>leadership.</p> <p><b>NICCY's Performance in National and International arenas</b> NICCY will engage effectively with all relevant bodies particularly: NI Assembly; Westminster; BINOCC; ENOC; EU Bodies; and United Nations.</p> <p><b>Annual Conference on C&amp;YP's Rights</b> Enhanced profiling of NICCY's work amongst Stakeholders including C&amp;YP alongside increased engagement.</p> <p><b>Review of NICCY's Legislation: OFMDFM's Response to NICCY's Article 24 Report</b> Enhanced protections for Children's and Young People's Rights and Best</p>	<p>functions, Programmes of Work, NICCY stakeholder fora enhance effectiveness in achieving NICCY mission.</p> <p>Effective representation, engagement and advice input by Staff on the range of rights issues facing Children and Young People in NI results in our influence being considered and acted upon e.g. at meetings with Ministers, MLAs, NI Executive Committees [NB: the NI Assembly has not been in place since December 2016 which has delayed progress on key issues / areas of work]; NICCY engages with stakeholders through the NICCY Advisory Group, Children's Champions Group, Participation Forum and with other NI Commissions and Commissioners' Offices on relevant issues. At Westminster via MPs and JCHR; Through the European Network of Ombuds for Children – 2016 the theme this year was Education Inequalities In BINOCC (range of issues common to Children's Commissioners in UK &amp; Ireland addressed e.g. asylum seeking / newcomer children); At CoE level: support given to initiatives e.g. International Awareness Day Against Child Sexual Abuse and Exploitation; and at UN level in respect of the periodic examination of UK State Party and promoting awareness of UNCRC Concluding Observations and UNCRPD submission.</p> <p>Successful event held - designed by Young People from NICCY's Youth Panel where MLAs were made more aware of issues facing Children and Young People in Northern Ireland, the UN Committee's Concluding Observations as they relate to this jurisdiction and of NICCY's work. MLAs gave a commitment to further engagement on these.</p> <p>DfC have 'inherited' this from OFMDFM now The Executive Office (TEO); this is a standing item on agenda of each Accountability meeting and NICCY will pursue agreed appropriate action/s in response to same when received. DfC to possibly progress as part of Review of NICCY or their ALB Review.</p> <p>NB: The recommendations from both Reviews (2007 and 2013) call for</p>
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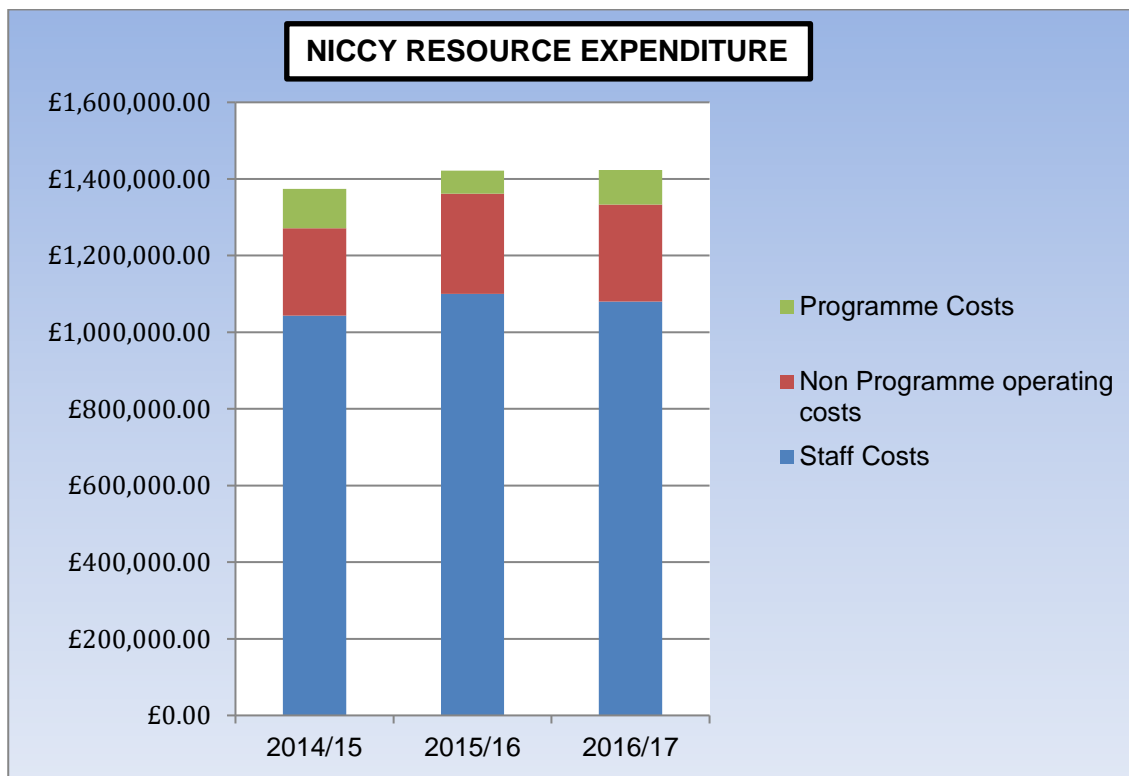
<p>Interests in NI.</p> <p><b>Corporate Social Responsibility'</b> Ensuring Value for Money via appropriate savings if/where possible.</p>	<p>the removal of duplication/contradictory clauses in NICCY's legislation; the need not to have 'victim status' in taking forward specific legal action; and that NICCY is 'Paris Principles' compliant through accountability to NI Assembly.</p> <p>Currently NICCY shares Premises and services in relation to Information and Communications Technology (ICT), Telephony and Facilities Management. This year we reviewed shared services' Service Level Agreements (SLAs) with CJS and ECNI and also explored further possibilities for sharing services when staff left NICCY.</p> <p>We also promoted partnership working / collaboration with stakeholders and reviewed relevant opportunities for cost savings throughout the year thus saving monies and providing value for (public) money;</p> <p>We continued to work with the other 4 Equality House organisations on 'Premises', 'Facilities' &amp; 'HR' Groups to promote money / energy saving ideas.</p>
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## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Remote contingent liabilities

No remote contingent liabilities have been identified.

### Long term expenditure trends



### Losses and special payments (Audited Information)

No losses or special payments were made during the financial year 2016-17.

## SUSTAINABILITY REPORT

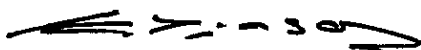
NICCY is committed to ensuring that sustainable development becomes an integral part of our business / corporate social responsibility. To this end the Commissioner meets periodically with other Commissioners/Chief Commissioners and the Chief Executive meets with corresponding Chief Executives. The Commissioner is a member of the Chairs' Forum and the Chief Executive is a member of the Chief Executive's Forum and the Institute of Directors. This facilitates sharing of good practice and information, partnership working and exploration of innovation and shared services as/where possible.

Staff are members of the Equality House 'Premises' and 'HR' sub groups which considers ways to promote sustainability throughout the year.

We also promote opportunities for partnership and collaborative working as/where possible thus ensuring a focus on efficiencies and 'value for money'.

Relevant actions in summary include:

- Reducing our waste and increasing recycling levels;
- Reducing our contribution to climate change in terms of energy consumption and related CO<sub>2</sub> emission;
- Reducing paper use / printing by use of Tablet PCs and encouraging duplex printing two pages, multi page printing on A4 paper;
- Staff participation in the Government's "Cycle to Work" Scheme;
- Reducing business travel as/where possible, through greater use of video/teleconferencing/Skype facilities;
- Further exploration of sharing of services; and
- Partnership working with external organisations as/where possible and appropriate in pursuit of common objectives in line with respective remits.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**10 October 2017**



## 2. ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

#### DIRECTOR'S REPORT

NICCY does not have directors however the term director has been interpreted as Commissioner.

The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB). The sponsor body for NICCY is the Department for the Communities (DfC). NICCY was established on 1st October 2003 under the Commissioner for Children and Young People (Northern Ireland) Order 2003. The current Commissioner, Koulla Yiasouma, was appointed for a four year term on the 2<sup>nd</sup> March 2015. The Commissioner is also the Accounting Officer.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, and in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland (now Department of Finance).

The Commissioner for Children and Young People for Northern Ireland seeks to ensure the highest standards of corporate governance and complies with the principles outlined in Managing Public Money In Northern Ireland (MPMNI) and the Department of Finance Audit and Risk Assurance Handbook (NI).

#### Senior Management Team and Staff Complement

NICCY's Staff complement totals 21 staff (19.87 FTE) - 5 male and 16 female.

The Commissioner is a public appointment.

The members of the Senior Management Team are:

<b>Mairéad McCafferty</b>	Chief Executive
<b>Mollie Simpson</b>	Head of Legal and Investigations
<b>Alex Tennant</b>	Head of Policy and Participation

### **Important Events Occurring After the Year End**

There have been no significant events occurring after the year end that would affect this report and the accounts.

### **Research and Development**

The Commissioner for Children and Young People for Northern Ireland does not engage in any research and development activities as defined by International Financial Reporting Standards (IFRS).

### **Charitable Donations**

No charitable donations were made during this financial year.

### **Payments to Suppliers**

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payer's Code. Unless otherwise stated in the contract, payment was due within 10 working days of receipt of the goods or services (in accordance with Central Government guidelines), or presentation of a valid invoice or similar demand, whichever is later.

During the period 78.4% of invoices were paid within this 10 day target (85.6% in 2015-16) and 99.1% of invoices were paid within 30 calendar days (99.7% in 2015-16), compared to the target of 95%.

### **Data Protection and Freedom of Information**

The Commissioner has in place policies and arrangements for compliance with Data Protection and Freedom of Information legislation. NICCY is confident that it complies with the current Data Protection and Freedom of Information legislation and will continue to monitor this on an on-going basis.

There were no incidents of data loss or personal information breach during the year.

### **Freedom of Information Requests**

During the year there were twelve Freedom of Information (FOI) requests, all of which were responded to within the statutory time limit.

### **Whistleblowing**

There were no incidents of whistleblowing during the year.

### **Complaints**

There were no complaints received during the year

### **Fraud Reporting**

NICCY has not identified any incidents of fraud or attempted fraud during the year.

### **Register of Interests**


An up to date Register of Interests is maintained by NICCY, and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Equality House, 7 – 9 Shaftesbury Square, Belfast, BT2 7DP.

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

The audit of the financial statements for 2016-17 resulted in an audit fee of £10,500 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. In 2016-17, £1,050 has also been included in the Operating Costs for work associated with the National Fraud Initiative (NFI) 2016-17 exercise. No additional remuneration was paid to the NIAO for non-audit work during the 2015-16 year.

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**10 October 2017**

## STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, the Department for the Communities has directed the Commissioner for Children and Young People 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 Commissioner for Children and Young People for Northern Ireland, and of its comprehensive net expenditure, changes in taxpayers' equity, and cash flows 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 to:

- Observe the Accounts Direction issued by the department, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgments 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 financial statements; and
- Prepare the financial statements on a going concern basis.

The Accounting Officer of the Department for Communities has designated the Commissioner for Children and Young People for Northern Ireland as Accounting Officer. 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 Northern Ireland Commissioner for Children and Young People's assets, are set out in *Managing Public Money NI* published by the Department of Finance.

## Disclosure of Audit Information

The Accounting Officer can confirm that:

- So far as she is aware there is no relevant audit information of which the NICCY's auditors are unaware; and
- All steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information have been taken.

The Accounting Officer confirms that the Annual Report and Accounts as a whole are fair, balanced and understandable, and that she takes personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Commissioner for Children and Young People for Northern Ireland:

Equality House  
7-9 Shaftesbury Square  
Belfast  
BT2 7DP

Auditor:

Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**10 October 2017**

## GOVERNANCE STATEMENT

The Commissioner for Children and Young People for Northern Ireland (NICCY) is a Corporation Sole and is an executive non departmental public body funded and sponsored by the Department for Communities.

This Governance Statement for the Northern Ireland Commissioner for Children and Young People sets out the governance structures, risk management and internal control procedures that operated during 2016- 17 and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. NICCY follows the Department of Finance guidance Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013.

I am content that NICCY complies with the principles set out in the Code of Good Practice (NI) 2013.

The Accounting Officer of the Department for Communities designated me as the Accounting Officer for NICCY. In this role I am personally responsible for propriety and regularity in the management of public funds for which I have charge and for the day to day operations and management of NICCY.

### **Framework and Instruments of Governance**

As Accounting Officer, I have responsibility for maintaining a robust system of internal control that supports the achievement of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI) and the Management Statement and Financial Memorandum (MSFM).

The system of governance, internal control and risk management I have put in place is designed to manage risk to a reasonable level, rather than eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide high and not absolute assurance of effectiveness.

## Audit and Risk Assurance Committee

NICCY has appointed an Audit and Risk Assurance Committee (ARAC) which oversees internal audit arrangements and ensures they are conducted in accordance with the standards as set out in the Government Internal Audit Manual. It is an advisory committee with no executive functions. It provides assurances concerning the Commissioner's arrangements for risk management and supports NICCY in regard to systems of internal control.

Member	Meetings attended	Possible meetings
Paul Archer (Chairperson)	4	4
Laurence O'Neill	4	4
Joseph Campbell	4	4

The Audit and Risk Assurance Committee members undertake an annual evaluation of the committee's effectiveness and performance. The Terms of Reference for the Audit and Risk Assurance Committee were reviewed in January 2016. The Committee makes regular reports to the Board i.e. Commissioner, and has confirmed that it is satisfied with its effectiveness and performance in providing assurance in 2016-17.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. The three members of ARAC took up post on 1st March 2016 for a three year term. The ARAC met once per quarter, adhered to the agreed work programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 23<sup>rd</sup> June 2016, 4<sup>th</sup> October 2016, 8<sup>th</sup> December 2016 and 9<sup>th</sup> March 2017. The meetings of the Audit and Risk Committee are attended by the above members, the Commissioner, the Chief Executive, NICCY's Finance Officer, NIAO, Internal Auditors and Sponsor Department.

The Chief Executive of NICCY has delegated authority for day to day management of the organisation, staff, finances, strategic planning, resources and governance arrangements, as well as implementation of Corporate and Business Plan objectives. The Chief Executive reports directly to me.

Finally as Accounting Officer, I am cognisant of the 'Corporate Governance Code in central government departments: Code of good practice'. In discharging my duties in relation to governance within NICCY, it has been in full compliance with the guidance in the period under review.

## **Internal Control and Risk Management**

As Commissioner for Children and Young People for Northern Ireland, I have developed a robust structure and system for overseeing the risk management process within NICCY, and for ensuring that objectives and risks have been identified, alongside a range of organisational controls to manage and mitigate these risks.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk. NICCY is committed to the principles endorsed by Northern Ireland Audit Office in its guidance “Good Practice in Risk Management” issued in June 2011.

NICCY’s risk management and internal control framework is as follows:

- The Commissioner has overall responsibility for ensuring risks are identified and an appropriate framework is in place to manage risks;
- The Senior Management Team (SMT) implement NICCY’s Risk Management Strategy approved by the Commissioner;
- The Chief Executive reviews and updates the Corporate Risk Register and advises the Commissioner of new, emerging and/or escalation of risks;
- The SMT review risks including departmental risks on a monthly basis;
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise;
- Key risks are identified and closely monitored on a regular basis; and
- All risks are reported to the sponsor department on a regular basis.

All members of the Senior Management Team and other staff members have been trained in risk management best practice, to identify and assess risks which might impact on Corporate or Business Plan objectives.

Alongside the Corporate Risk Register, each department within NICCY has its own specific risk register which is reviewed on a monthly basis. Appropriate controls and mitigation measures are in place and reviewed to ensure effectiveness. Risk management is a standing agenda item at Board, SMT and departmental team meetings. The departmental risk registers link directly with the Corporate Risk Register and Business Plan.



During the year under report, the Corporate Risk Register detailed the following key business risks:

1. Budget Cuts: delivery on NICCY's legislative remit through Annual Business Plan objectives and targets is compromised due to required savings resulting in reduced staffing levels (Voluntary Exit Scheme) and lack of capacity due to insufficient budget allocation from Sponsor Department.
2. NICCY's Restructure: restructure may cause staff discontent and/or disruption to the delivery of Business Plan objectives and targets.
3. Response to Review of NICCY's Legislation and role: recommendations from both reviews (2007 and 2013) of NICCY's legislation are not progressed, compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People.
4. NICCY's reputation: corporate and organisational reputation reduced due to adverse media/public/sectoral attention.
5. Organisational Culture: organisational culture inhibits performance and delivery on Business Plan objectives and targets.
6. Impact of Public Services Ombudsman (PSO) Act (NI) 2016: NICCY's investigation powers are compromised by recent PSO Act.
7. Governance arrangements: NICCY does not have appropriate management statement and financial memorandum (MSFM) in place as necessary, therefore governance arrangements may be compromised.
8. BREXIT: process and outcome adversely impacts on NICCY's remit i.e. reduces rights protections / compromises access to services for children and young people / reduces family incomes, contributing to child poverty.
9. Reviews: DfC Review of the Office and DfC Review of all their ALBs may adversely impact NICCY through recommendations from range of options.

I am satisfied that NICCY's risk appetite is appropriate for such an organisation. In operational and governance matters, NICCY has a low risk tolerance. In matters relating to the principal functions of the Commissioner to promote children's rights and hold government to account, NICCY has a higher risk tolerance.

Each action, particularly that which affects the reputation of the organisation, such as public statements or formal complaints or actions are only taken once the relevant risks have been assessed.

### **Internal Control**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the systems of internal control. NICCY confirms its review of the governance, internal control and risk management arrangements which are operational within NICCY.

My review of the effectiveness of the systems of internal control is informed by:

- The work of the Internal Auditors as part of the annual internal audit plan;
- The work of the Northern Ireland Audit Office and comments/recommendations made by them in their Report to Those Charged with Governance;
- The work of the Audit and Risk Assurance Committee including observations made, and advice given, at ARAC meetings throughout the year;
- The quality, timeliness and relevance of outputs from the Chief Executive;
- Assurances provided by Heads of Department; and
- The progress observed in the implementation of recommendations stemming from various audit reports throughout the year and subsequent analysis of observed progress against expected.

### **Internal Audit**

NICCY has appointed ASM as its internal auditors. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee set an audit strategy and workplan for the financial year 2016-17, which was carried out by ASM.

The main remit of the internal audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The internal audit Annual Assurance Report, in respect of the year ended 31 March 2017, provided an overall level of assurance of “Satisfactory”, in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People for Northern Ireland, and their operation throughout the period under review. The areas under review for the 2016-17 year were as follows:

<b>Audit Area</b>	<b>Assurance Rating</b>
Human Resource Management	Satisfactory
Corporate Governance, risk management, business planning and corporate performance management	Satisfactory

Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

The Assurance Statement addresses a range of governance and control areas across the organisation, including progression on internal/external audit recommendations, as well as risk management reporting and Direct Award Contracts (DACs). Assurance Statements are completed and forwarded on to the sponsor department at the end of each quarter.

## **Review of my own effectiveness**

In order to review and ensure my own effectiveness as Accounting Officer, I have had an annual appraisal process with the Deputy Secretary, Work and Inclusion group within the Department for Communities. This meeting provides an opportunity for the Department to raise any issues in relation to my performance, and if necessary put in place arrangements to address any problems. No issues have been raised.

Furthermore, I have quarterly accountability meetings with officials from the Department. In preparation for these meetings a checklist of NICCY's governance and risk management arrangements will have been completed, to inform discussions at these meetings. During the four meetings held in the period under review there were no exceptions or issues noted.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**

## REMUNERATION AND STAFF REPORT

### Remuneration Report

#### Remuneration Policy

The remuneration of the Commissioner and the Chief Executive is approved by the Minister of Finance following independent advice from the Review Body on Senior Salaries. Further information about the work of the Review Body can be found at <http://www.ome.uk.com>.

The Minister of Finance approves the pay remit for Senior Civil Service (SCS) staff. The SCS remuneration arrangements are based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance. In 2012, upon creation, there were 11 points on each scale. The minimum point has been removed in each year from 2014 to 2016 (the scales now have 8 pay points) to allow progression through the pay scales within a reasonable period of time.

#### Service Contracts

The appointment of the Commissioner for Children and Young People for Northern Ireland is made by the First Minister and deputy First Minister under Article 5 of the Commissioner for Children and Young People (NI) Order 2003, and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in Schedule 2 to the Commissioner for Children and Young People (NI) Order 2003.

Koulla Yiasouma was appointed as Commissioner for Children and Young People for Northern Ireland, and took up appointment on 2nd March 2015 for a four year term.

The other members of the Senior Management Team are direct employees of the Commissioner; the appointments, which are open ended, are analogous to grades in the Northern Ireland Civil Service (NICS), with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS.

Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

## Pensions Liabilities

Staff Pension Liabilities are borne by the Principal Civil Service Pension Scheme (NI).

### Salary and Pension Entitlement (Audited)

The following sections provide details of the remuneration and pension interests of the Commissioner and Senior Management.

Commissioner	2016-17					2015-16				
	Salary £'000	Bonus Payments £'000	Benefits in kind (to Nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to Nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
K.Yiasouma (Commissioner) (From 2 <sup>nd</sup> March 2015 until present)	75-80	0	0	29	105-110	75-80	0	0	29	105-110

General Management	2016-17					2015-16				
	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
M McCafferty (Chief Executive )	65-70	0	0	27	95-100	65-70	0	0	28	95-100
M Kinghan - 31/1/17 (Head of Communications and Participation)	40- 45(50- 55 full year )	0	0	8	50-55	50-55	0	0	23	70-75
A Tennant (Head of Policy & Research)	50-55	0	0	20	70-75	50-55	0	0	20	70-75
M Simpson (Head of Legal & Investigations)	55-60	0	0	23	80-85	55-60	0	0	24	80-85
<b>Band of Highest Paid Staff</b>	<b>75-80</b>					<b>75-80</b>				
<b>Member's Total Remuneration</b>										
<b>Median Total Remuneration</b>	<b>30,608</b>					<b>30,608</b>				
<b>Ratio</b>	<b>2.5</b>					<b>2.5</b>				

\*\* 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 include increases due to inflation or any increase or decreases due to a transfer of pension rights.

### **Salary**

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

### **Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31<sup>st</sup> March 2017.

### **Bonuses**

Bonuses are based on performance levels attained and are made as part of the appraisal process. There were no bonuses reported in 2016-17 and there were no bonuses reported for 2015-16.

## Pension Entitlement (Audited)

	Accrued pension at pension age as at 31/3/17 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/3/17 £'000	CETV at 31/3/16 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
<b>Commissioner</b>						
K Yiasouma	20-25 No lump sum	20-22.5 No lump sum	271	27	12	0
<b>General Management</b>						
M Kinghan (Head of Communications and Participation)	30-35 No lump sum	0 - 2.5 No lump sum	621	589	8	0
M Simpson (Head of Legal & Investigations)	5 - 10 No lump sum	0 – 2.5 No lump sum	136	113	15	0
M McCafferty (Chief Executive)	5-10 No lump sum	0 – 2.5 No lump sum	108	85	15	0
A.Tennant (Head of Policy & Research)	0 – 5 No lump sum	0 – 2.5 No lump sum	26	13	9	0



## Northern Ireland Civil Service (NICS) Pension arrangements

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

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

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Any applicable increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2016 was 1% and HM Treasury has announced that public service pensions is increased accordingly from April 2017.

Employee contribution rates for all members for the period covering 1st April 2017 – 31st March 2018 are as follows:

**Scheme Year 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018:**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 01 April 2017 to 31 March 2018	From 01 April 2017 to 31 March 2018
£0	£15,000.99	4.6%	4.6%
£15,001.00	£21,422.99	4.6%	4.6%
£21,423.00	£51,005.99	5.45%	5.45%
£51,006.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

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

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

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **Classic, Premium, and Classic Plus** and 65 for members of **Nuvos**. The normal pension age in alpha is

linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension arrangements can be found at the website <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### Compensation for Loss of Office

Two members of staff left under Voluntary Exit terms in 2016-17. One of those members of staff was a senior manager, Marlene Kinghan, who left on 31 January 2017. She received a compensation payment of £56,017. Exit costs are accounted for in full in the year of departure. Data for the 2015-16 year is shown in brackets.

Exit Package cost band	Number of departures
£10,000-£25,000	1(1)
£25,000-£50,000	0(1)
£50,000-£100,000	1(0)
Total Resource Cost	£80,305

### Staff Report

#### Staff numbers and related costs (including Commissioner) (Audited Information)

	2016-17	2015-16
	£	£
Commissioner Fees	103,955	102,792
Staff Salaries	979,695	997,710
	<u>1,083,650</u>	<u>1,100,502</u>

#### Commissioner Fees (Audited Information)

	2016-17	2015-16
	£	£
Commissioner Fees	75,000	75,000
Social Security Costs	9,230	8,067
Pension Costs	19,725	19,725
	<u>103,955</u>	<u>102,792</u>

## Staff Costs including Commissioners Fees (Audited Information)

Staff costs comprise:

	Permanent staff £	Others (Agency & seconded) £	2016-17 Total £	2015-16 Total £
Wages and Salaries	819,868	17,426	837,294	854,366
Social Security Costs	75,132	0	75,132	65,644
Other Pension Costs	171,224	0	171,224	180,492
<b>Total Net Costs</b>	<b>1,066,224</b>	<b>17,426</b>	<b>1,083,650</b>	<b>1,100,502</b>

## Pension Arrangements

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2017.

For 2016-17, employers' contributions of **£171,224** were payable to the NICS pension arrangements (**2015-16 £180,492**) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2017-18, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employees of the Commissioner for Children and Young People for Northern Ireland took up this option.

No employees retired early on ill-health grounds during 2016-17.

The Commissioner is a member of the Principal Civil Service Pension Scheme (NI) on the same basis as all other members of staff. At 31 March 2017 the Commissioner has served 2 years and 1 month of her 4 year term.

### Average Number of Persons Employed (Audited Information)

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

	Permanent staff	Other (Agency & seconded)	2016-17 Number Total	2015-16 Number Total
Commissioner	1		1	1
General	16.0	1.1	17.1	18.2
Management	3.8	0	3.8	4
<b>Total</b>	<b>20.8</b>	<b>1.1</b>	<b>21.9</b>	<b>23.2</b>

No. of Males at a senior level 0

No. of Females at a senior level 4.8

No. of Males at an organisational level 5.3

No. of Females at an organisational level 11.8

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**21.9**

### **Disabled Persons**

The Commissioner for Children and Young People for Northern Ireland seeks to follow best practice guidance as set out in Disability Codes of Practice, on employment and the provision of services to disabled persons.

### **Equality of Opportunity**

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of gender, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

The Commissioner for Children and Young People for Northern Ireland will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commissioner for Children and Young People for Northern Ireland will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place.

### **Employee Involvement**

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation, dissemination and exchange of information at all levels within the organisation through senior management team meetings, staff meetings, team briefings and union meetings.

### **Sick Absence Data**

During the course of the year, 6.5% of the available working days were lost due to staff sickness in NICCY (3.9% in 2015-16). This figure also includes long-term absence which contributed 4.0% of the working days lost (2.1% in 2015-16).

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**10 October 2017**

## **COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE FOR NORTHERN IRELAND**

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

I certify that I have audited the financial statements of the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2017 under the Commissioner for Children and Young people (Northern Ireland) Order 2003. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Assembly Accountability Disclosures that is described in that report as having been audited.

#### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Commissioner for Children and Young people (Northern Ireland) Order 2003. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

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

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

#### **Opinion on regularity**

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



### **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of the Commissioner for Children and Young People for Northern Ireland's affairs as at 31 March 2017 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Children and Young people (Northern Ireland) Order 2003 and the Department for Communities' directions issued thereunder.

### **Opinion on other matters**

In my opinion:

- the parts of the Remuneration and Staff Report and the Assembly Accountability disclosures to be audited have been properly prepared in accordance with the Department for Communities' directions made under the Commissioner for Children and Young people (Northern Ireland) Order 2003; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

### **Report**

I have no observations to make on these financial statements.



#### **KJ Donnelly**

Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU  
23 October 2017

### 3. FINANCIAL STATEMENTS

#### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2016-17 £	2015-16 £
<b>Expenditure</b>			
Staff salaries and Commissioner's Fees	2	(1,083,650)	(1,100,502)
Other operating expenditure	3	(339,513)	(320,932)
Depreciation & amortisation	3	(9,485)	(13,459)
		<hr/>	<hr/>
<b>Net Expenditure for the year</b>		<b>(1,432,648)</b>	<b>(1,434,893)</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of Property Plant and Equipment	4	122	73
Net gain/(loss) on revaluation of Intangibles	5	335	204
		<hr/>	<hr/>
<b>Comprehensive Net Expenditure for the year</b>		<b>(1,432,191)</b>	<b>(1,434,616)</b>

The notes on pages 71 – 81 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
<b>Non-current Assets</b>			
Property, plant & equipment	4	10,375	11,239
Intangible assets	5	5,578	10,669
<b>Total non-current assets</b>		<u>15,953</u>	<u>21,908</u>
<b>Current Assets</b>			
Trade and other receivables	6	9,104	24,231
Cash & cash equivalents	7	40,015	49,539
<b>Total current assets</b>		<u>49,119</u>	<u>73,770</u>
<b>Total Assets</b>		<u>65,072</u>	<u>95,678</u>
<b>Current Liabilities</b>			
Trade and other payables	8	(132,868)	(129,283)
<b>Total current liabilities</b>		<u>(132,868)</u>	<u>(129,283)</u>
<b>Total assets less current liabilities</b>		<u>(67,796)</u>	<u>(33,605)</u>
<b>Total Assets less total liabilities</b>		<u>(67,796)</u>	<u>(33,605)</u>
<b>Taxpayers' Equity and other reserves</b>			
General Reserve		(81,378)	(46,730)
Revaluation Reserve		13,582	13,125
<b>Total Equity</b>		<u>(67,796)</u>	<u>(33,605)</u>

The financial statements on pages 66 – 70 were approved by the Commissioner:

The notes on pages 71 – 81 form part of these accounts.

Signed by



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**10 October 2017**

## STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 MARCH 2017

	Notes	2016-17 £	2015-16 £
<b>Cash flows from operating activities</b>			
Net operating cost		(1,432,648)	(1,434,893)
Adjustments for non-cash transactions:			
Depreciation & Amortisation		9,485	13,459
Decrease/(increase) in receivables	6	15,127	(12,378)
(Decrease)/increase in payables	8	3,584	44,597
<b>Net cash outflow from operating activities</b>		<b>(1,404,452)</b>	<b>(1,389,215)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	4	(3,072)	(2,809)
Purchase of intangible assets	5	0	(2,700)
<b>Net cash outflow from investing activities</b>		<b>(3,072)</b>	<b>(5,509)</b>
<b>Cash flow from financing activities</b>			
Grant-in-Aid received from Sponsoring department		1,398,000	1,357,000
<b>Net Financing</b>		<b>1,398,000</b>	<b>1,357,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(9,524)</b>	<b>(37,724)</b>
<b>Cash and Cash equivalents at the beginning of the period</b>	7	<b>49,539</b>	<b>87,263</b>
<b>Cash and Cash equivalents at the end of the period</b>	7	<b>40,015</b>	<b>49,539</b>

The notes on pages 71 – 81 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2017

	Revaluation Reserve £	General Reserve £	Taxpayers' Equity £
<b>Balance at 31 March 2015</b>	12,848	31,163	44,011
Grant-in-Aid received from Sponsoring department	0	1,357,000	1,357,000
Comprehensive Net Expenditure		(1,434,893)	(1,434,893)
Revaluation gains and losses	277		277
<b>Balance at 31 March 2016</b>	<u>13,125</u>	<u>(46,730)</u>	<u>(33,605)</u>
Grant-in-Aid received from Sponsoring Department	0	1,398,000	1,398,000
Comprehensive Net Expenditure	0	(1,432,648)	(1,432,648)
Revaluation gains and losses	457	0	457
<b>Balance at 31 March 2017</b>	<u>13,582</u>	<u>(81,378)</u>	<u>(67,796)</u>

The notes on pages 71 – 81 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

### Statement of Accounting Policies

These financial statements have been prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by the Department of Finance in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for Children and Young People for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Children and Young People are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### 1.1 Accounting Convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

#### 1.2 Funding

The activities of the Commissioner for Children and Young People for Northern Ireland were fully funded by the Department. Income from other sources is immaterial. Permission must be sought from the Department for Communities before non-grant income can be applied to the Commissioner for Children and Young People for Northern Ireland's activities. Non-grant income for which departmental approval to use is not forthcoming is surrendered to the Consolidated Fund.

Grant-in-Aid received, used to finance activities and expenditure which support the statutory and other objective of the Commissioner for Children and Young People are treated as financing. It is credited to the General Reserve because it is regarded as contributions from a controlling party.

### 1.3 Expenditure

All expenditure on goods and services fall within the ambit of the Grant-in-Aid and complies with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.

### 1.4 Property, Plant and Equipment

The property, plant and equipment additions fall within the ambit of the Grant in Aid and were fully funded by the Department for Communities (DfC).

The cost of all property, plant and equipment has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 has been applied. This is in accordance with IAS 8.

### 1.5 Intangible Assets

The intangible asset additions fall within the ambit of the Grant in Aid and were fully funded by the Department for Communities.

The cost of all intangible assets has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 has been applied. This is in accordance with IAS 8.

### 1.6 Depreciation and Amortisation

Depreciation and Amortisation is provided at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Type of Asset	Useful Life
• Furniture and Fittings	10 years
• Fixtures	10 years
• Office Equipment	3 years
• IT Equipment	3 – 4 years
• Intangibles	3 – 4 years



## **1.7 Financial Instruments**

### *Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand.

### *Trade and other receivables*

Trade receivables do not carry any interest and are recognised and carried at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote.

### *Trade and other payables*

Trade payables are not interest bearing and are stated at their nominal value.

## **1.8 Pension Costs**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI). The defined benefit scheme is unfunded and is non-contributory except in respect of dependants' benefits. The Commissioner for Children and Young People for Northern Ireland recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (NI) of amounts calculated on an accruing basis. Liability for payments of future benefits is a charge on the Principal Civil Service Pension Scheme (NI). In respect of the defined contribution schemes, the Commissioner for Children and Young People for Northern Ireland recognises the contributions payable for the year.

The Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up-to-date actuarial valuation was carried out based on data as at 31 March 2012 and these details are available in the PCSPS (NI) resource accounts.

## **1.9 Value Added Tax**

The Commissioner for Children and Young People for Northern Ireland is not registered for VAT.

### 1.10 Operating Segments

The Accounting Officer considers the Commissioner for Children and Young People as one operating unit in making decisions. Management information is generated on a holistic basis for the organisation.

### 1.11 Staff Costs

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obliged to pay them. This includes the cost of any untaken annual leave and flexible time owed as at the year end.

### 1.12 Adoption of new and revised 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 accounts in the period of initial application.

## 2. Staff Costs

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
	<b>Total</b>	<b>Total</b>
Wages and Salaries	837,294	854,366
Social Security Costs	75,132	65,644
Other Pension Costs	171,224	180,492
Total net costs	1,083,650	1,100,502

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

### 3. Other Operating Costs

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
Rentals under operating leases	61,655	48,987
Service Charge	2,380	3,065
Rates	26,320	27,944
Electricity	7,924	8,607
Repairs	0	21,257
Travel & Subsistence	10,794	13,844
Staff Recruitment	861	2,254
Staff Training	24,272	14,944
Postage	1,098	1,009
Telephones	6,240	4,847
Hospitality	538	663
Audit – external	11,550	10,500
Miscellaneous	8,901	5,403
Office Consumables	8,599	8,927
Annual Contracts	52,816	54,508
Corporate Services	25,318	34,699
	<u>249,266</u>	<u>261,458</u>

#### Programme Costs

	<b>£</b>	<b>£</b>
Communication & Participation	34,594	32,222
Legal & Investigations	10,409	9,086
Policy & Research	45,244	18,166
	<u>90,247</u>	<u>59,474</u>
Total Purchased Goods and Services	<u>339,513</u>	<u>320,932</u>
Depreciation and Amortisation	<u>9,485</u>	<u>13,459</u>

During the year, £1,050 is included in Audit - external for work associated with the National Fraud Initiative (NFI) exercise. There was no auditor remuneration for non-audit work in 2015-16.

#### 4. Property, Plant & Equipment

	Information Technology	Office Equipment	Furniture	Fixtures	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 01 April 2016	134,504	36,981	106,709	18,697	296,891
Additions	3,072	0	0	0	3,072
Revaluation	8,559	1,138	0	0	9,697
<b>At 31 March 2017</b>	<b>146,135</b>	<b>38,119</b>	<b>106,709</b>	<b>18,697</b>	<b>309,660</b>
<b>Depreciation</b>					
At 01 April 2016	132,583	36,981	101,585	14,502	285,651
Charged in year	1,515	0	1,705	839	4,059
Revaluation	8,437	1,138	0	0	9,575
<b>At 31 March 2017</b>	<b>142,535</b>	<b>38,119</b>	<b>103,290</b>	<b>15,341</b>	<b>299,285</b>
<b>Carrying value at 31/03/17</b>	<b>3,600</b>	<b>0</b>	<b>3,419</b>	<b>3,356</b>	<b>10,375</b>
<b>Carrying value at 31/03/16</b>	<b>1,921</b>	<b>0</b>	<b>5,124</b>	<b>4,195</b>	<b>11,239</b>
<b>Asset financing:</b>					
Owned	3,600	0	3,419	3,356	10,375
<b>Carrying value at 31/03/17</b>	<b>3,600</b>	<b>0</b>	<b>3,419</b>	<b>3,356</b>	<b>10,375</b>

During the year ended 31 March 2017, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

	<b>Information Technology</b>	<b>Office Equipment</b>	<b>Furniture</b>	<b>Fixtures</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2015	129,700	36,576	106,709	18,697	291,682
Additions	2,809	0	0	0	2,809
Revaluation	1,995	405	0	0	2,400
<b>At 31 March 2016</b>	<b>134,504</b>	<b>36,981</b>	<b>106,709</b>	<b>18,697</b>	<b>296,891</b>
<b>Depreciation</b>					
At 01 April 2015	125,126	36,576	99,881	13,663	275,246
Charged in year	5,535	0	1,704	839	8,078
Revaluation	1,922	405	0	0	2,327
<b>At 31 March 2016</b>	<b>132,583</b>	<b>36,981</b>	<b>101,585</b>	<b>14,502</b>	<b>285,651</b>
<b>Carrying value at 31/03/16</b>	<b>1,921</b>	<b>0</b>	<b>5,124</b>	<b>4,195</b>	<b>11,239</b>
<b>Carrying value at 31/03/15</b>	<b>4,575</b>	<b>0</b>	<b>6,828</b>	<b>5,034</b>	<b>16,436</b>
<b>Asset financing:</b>					
Owned	1,921	0	5,124	4,195	11,239
<b>Carrying value at 31/03/16</b>	<b>1,921</b>	<b>0</b>	<b>5,124</b>	<b>4,195</b>	<b>11,239</b>

## 5. Intangible Assets

	<b>Information Technology Software</b>	<b>Software Licences</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or Valuation</b>			
At 01 April 2016	134,600	47,893	182,493
Additions			
Revaluation	4,227	1,504	5,731
At 31 March 2017	138,827	49,397	188,224
<b>Amortisation</b>			
At 01 April 2016	123,933	47,891	171,824
Charges in year	5,424	2	5,426
Revaluations	3,892	1,504	5,396
At 31 March 2017	133,249	49,397	182,646
<b>Carrying value at 31 March 2017</b>	5,578	0	5,578
<b>Carrying value at 31 March 2016</b>	10,667	2	10,669
<b>Asset financing:</b>			
Owned	5,578	0	5,578
<b>Carrying value at 31 March 2017</b>	5,578	0	5,578

During the year ended 31 March 2017, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

	<b>Information Technology Software</b>	<b>Software Licences</b>	<b>Total</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2015	129,879	47,159	177,038
Additions	2,700	0	2,700
Revaluation	2,021	734	2,755
At 31 March 2016	134,600	47,893	182,493
<b>Amortisation</b>			
At 01 April 2015	116,856	47,037	163,893
Charges in year	5,259	122	5,381
Revaluations	1,818	732	2,550
At 31 March 2016	123,933	47,891	171,824
<b>Carrying value at 31 March 2016</b>	10,667	2	10,669
<b>Carrying value at 31 March 2015</b>	13,023	122	13,145
<b>Asset financing:</b>			
Owned	10,667	2	10,669
<b>Carrying value at 31 March 2016</b>	10,667	2	10,669

## 6. Trade receivables, financial and other assets

	<b>2016-17</b>	<b>2015-16</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	0	0
Other receivables	167	167
Prepayments	8,937	24,064
	<u>9,104</u>	<u>24,231</u>

## 7. Cash and cash equivalents

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	49,539	87,263
Net change in cash and cash equivalent balances	(9,524)	(37,724)
Balance at 31 March	<u>40,015</u>	<u>49,539</u>

### The following balances at 31 March were held at:

Commercial banks and cash in hand	<u>40,015</u>	<u>49,539</u>
Balance at 31 March	<u>40,015</u>	<u>49,539</u>

## 8. Trade payables and other current liabilities

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Taxation and social security	17,038	15,956
Trade payables	8,577	369
Accruals	107,253	112,958
	<u>132,868</u>	<u>129,283</u>

## 9. Contingent liabilities disclosed under IAS 37

There were no contingent liabilities in 2016-17. (2015-16 £80K)



## **10. Related Party Transactions**

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the sponsor department. The sponsor department is regarded as a related party. During the year the Commissioner had various material transactions with the Department for Communities (£1,398,000) and one other body for which the department is regarded as the parent body, the Equality Commission (£130,212).

In addition, the Commissioner for Children and Young People for Northern Ireland has had a small number of transactions with other government departments and other central government bodies.

During the year neither the Commissioner, members of the Audit and Risk Committee, Senior Management nor other related parties have undertaken any material transactions with the Commissioner for Children and Young People.

## **11. Events after the Reporting Date**

There were no events after the Statement of Financial Position date up to the date of approval of these accounts impacting upon the commission.

**The Accounting Officer authorised the issue of these financial statements on 23<sup>rd</sup> October 2017.**

**You can contact the Northern Ireland Commissioner for Children and Young People using the following details:**

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**Twitter:** @NICChildCom

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