

THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

Annual Report and Accounts 2023-24

Laid before the Northern Ireland Assembly under the Victims and Survivors
(Northern Ireland) Order 2006, as amended by the Commission for Victims and Survivors Act
(Northern Ireland) 2008 by The Executive Office on 28 November 2024



THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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Chief Executive's Report

Former Commissioner Ian Jeffers stood down from his post effective 5 January 2024. During his tenure, Ian played a crucial role in advocating for victims and survivors on various fronts, and I formally give my thanks to him for his dedication, hard work and tenacity in promoting the interests of victims and survivors of the Troubles/conflict for 18 months and wish him all the best in his future endeavours.

Under Commissioner Jeffers' leadership in 2023, the Commission continued to deliver on advocacy work and various projects promoting the needs and interests of victims and survivors. Perhaps the biggest development in work undertaken was the appointment of 10 new members to the Victims and Survivors Forum. Forum members give up their time on a voluntary basis to advise the Commissioner and inform all aspects of the Commission's policy and research work through their lived experience. The Commission is pleased to have even more voices of various ages, backgrounds, jurisdictions and nature of victimhood to inform our ongoing work.

I must address the positive change that has happened regarding the Northern Ireland Assembly. After two years of absence, the Assembly officially reconvened in February 2024. This certainly gives me an optimistic outlook on the ability of the Commission to address victims and survivors' issues from a legislative standpoint in the coming year, and for the return of a stronger Northern Irish presence in Parliament when decision making occurs on Northern Ireland's legacy.

As of November 2024, the role of Commissioner is still currently vacant. I would like to see a Commissioner appointed as soon as it is feasibly possible for the Assembly to do so: the Commissioner for Victims and Survivors is a publicly appointed role, agreed upon by the First Minister and deputy First Minister. We at the Commission look forward to the result of the recruitment process in the months to come.

There is no time more important for a Commissioner to play a role in elevating the voices of victims and survivors than the present moment. With the pledge from the new Labour Government to repeal and replace the Legacy Act, continuation of the Troubles Permanent Disablement Pension Scheme, the need for a renewed Victims and Survivors Strategy and the launch of the Omagh Inquiry at the end of the summer, having an independent, victim centred voice at the forefront in both policy-making and public spheres should be among the Assembly's main priorities as these live issues develop.

Commissioner Jeffers had entered office with three key priorities: Advocacy, History & Education, and Young People. We are pleased to say that during the 2023-24 financial year we continued to make progress addressing key issues in these areas.

The past year could best be characterised as one of uncertainty for victims and survivors.

Over the past number of years, the Commission had stated its opposition to the Northern Ireland Troubles (Legacy and Reconciliation Bill) – including lobbying in Parliament with

the Victims and Survivors Forum and holding meetings with key decision makers and stakeholders, making our position clear. The Bill passed through Parliament, with a small number of amendments, received Royal Assent in September 2023 and is now the Legacy Act (the Act). The Independent Commission for Reconciliation and Information Recovery (ICRIR), the new Legacy Investigations Body set up under the Act, became operational 1 May 2024. The Commission held meetings with the ICRIR well before its official launch and has taken part in consultations regarding the Body's operations to ensure that its processes are as clear and victim-centred as possible in the face of many Troubles-related inquests and cases being closed down under the Act.

We have also maintained quarterly meetings with the Victims' Payment Board regarding the outworkings of the Troubles Permanent Disablement Payment Scheme and have lobbied for issues such as removing the August 2024 deadline for backdated payments, and any queries brought to the Commission regarding the application process. Members of the Commission also meet regularly with the Regional Trauma Network (RTN), advising on the Network's research strategy.

The Commission has appeared at a number of Committee hearings this year, notably The Executive Office Committee hearing in which I and the Director of Policy Development, Research and Engagement, Deborah Howe, called on Executive support to create and implement a new Victims and Survivors ten-year Strategy. The Strategy has since been launched in October 2024 which is a welcome development.

The Commission also worked on several research projects and recommendations to Government. The largest was perhaps the Advice to Government presented to The Executive Office in December 2023 regarding the needs of the bereaved – a challenging field of work with many different perspectives on ways to move forward in this area. The Commission's official advice, laid to Government by the former Commissioner, was developed after a long consultation period and uses the legal definition of a victim and/or survivor as defined by the Northern Ireland Assembly. It was our aim with the advice to encompass the needs of as many bereaved victims as possible with our recommendations under this definition, to which the Commission is statutorily bound.

Press from the Irish Times and News Letter has also arisen regarding the GB Population Survey published by the Commission in May 2024 in collaboration with YouGov, covering England, Scotland and Wales following similar surveys conducted in [Northern Ireland \(NI\)](#) in 2021 and in the [Republic of Ireland \(RoI\)](#) in 2023.

The trilogy of reports has provided the data sets measuring population impact and views on Troubles-related issues across the Northern Ireland, Great Britain and Republic of Ireland jurisdictions conducted under the Strategy for Victims and Survivors in Northern Ireland. These surveys are crucial to understanding the needs of victims and survivors across these islands and help us to develop a roadmap on addressing legacy issues. Furthermore, having concrete sets of data to present to key decision makers across these jurisdictions will help us to galvanise action around the current outstanding needs of victims and survivors.

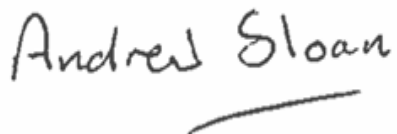
It has been a key priority of the Commission over the past year to raise awareness of the needs of victims and survivors outside Northern Ireland: namely in the Republic of Ireland and Great Britain. Alongside the population surveys, we have held engagements with various stakeholders in Great Britain and Northern Ireland to discuss victims and survivors' issues in those jurisdictions.

Informed by "The House" virtual reality project that the Commission took into several schools across Northern Ireland in 2022 and an extensive consultation exercise, an education paper was developed and published by the Commission following a request from The Executive Office for our recommendations on Troubles education. We hope that our recommendations are able to chart a way forward in developing measure for education on Legacy issues that means all in Northern Ireland have access to adequate education on our shared past.

Over the past year, the Commission has been successful in forming a permanent Youth Panel in collaboration with the Northern Ireland Youth Forum, after holding a more informal panel in the year 2022-23. We will begin regular meetings with the Youth Panel at the end of summer 2024 to get input from younger generations on the change they'd like to see and primary focuses for our future work.

I would like to place on record my thanks to the Commission staff team and the volunteer members of the Victims Forum for their support and help as we try and drive forward a positive, forward-looking agenda for victims and survivors.

Andrew Sloan

A handwritten signature in cursive script that reads "Andrew Sloan". The signature is written in black ink and is positioned above a horizontal line that serves as a separator.

Commission for Victims & Survivors
12 November 2024

1. Performance Report

1.1 Overview

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

Chief Executive's Introduction

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

As required under governance arrangements, this report assesses organisational performance against the measures and targets set in the Board's Corporate Plan. During the reporting period, performance has been reviewed by my Senior Management Team (SMT) with reports provided to the Board and TEO as appropriate. Compliance with Section 75 of the Northern Ireland Act relating to Equality is completed by the organisation and reported to the Board.

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

Statement of the Purpose and Activities of the Organisation

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

The Commission is a Non-Departmental Public Body (NDPB) of TEO.

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

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

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

Article 7 outlines the general powers of the Commissioner as:

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

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

The Annual Report and Accounts have been prepared in accordance with the appropriate form and disclosure requirements of the Government Financial Reporting Manual (FReM) and the Accounts Direction as issued by TEO.

Principal Activities

The Commission's work is based upon:

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

The Vision of the Commission is that Victims are remembered and empowered to shape a future where their voices are heard, and their needs met within a reconciled society.

The Mission of the Commission is to contribute to reconciliation by ensuring victims and survivors' needs are met, their voices heard and that learning from their experiences contributes to lasting peace for generations to come.

Risk

The Commission's Risk Register was reviewed by SMT on a monthly basis and to the Audit and Risk Assurance Committee (ARAC) and Board on a quarterly basis. The Commission's policy towards risk is outlined in its Risk Management Strategy.

During the 2023-24 year, the Corporate Risk Register was reviewed and the register was updated to illustrate how the Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

In 2023-24 the key risks to the delivery of the Commission's objectives include: -

- Inability of the Commission to fulfil statutory duties due to the constraints of resources;
- Ability of Commission to fulfil all of its statutory duties as a result of the volatile, uncertain, complex and ambiguous environment the Commission operates within;
- Ineffective Information Technology and cybersecurity controls; and

- Due to the non-appointment of a Commissioner, the Commission is unable to fully fulfil all of its statutory and governance duties.

Going Concern & Future Developments

The Commission was under the direction and control of TEO during the financial year.

The Commission is satisfied that the organisation is a going concern on the basis that there is no reason to believe that TEO's future sponsorship will not be forthcoming to meet the Commission's liabilities in the future. The 2024-25 approved baseline budget was set at £849,000 resource and £47,000 non-cash costs. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Performance Summary

In 2023-24 there were 22 key delivery targets in the Outcome Delivery Plan (ODP), with 18 (82%) targets achieved, 3 targets (14%) partially achieved and 1 target (4%) not achieved. This is detailed under each corporate objective in the tables on pages 10 to 21.

In summary, the Commission reported a net overall underspend on the budget of £2,203 representing 0.24% of the total budget available.

Financial Performance section is on page 29.

1.2 Performance Analysis

Non-Current Assets

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

Liquidity, Interest Rate and Currency Risks

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

Social Matters

The Commission has adopted the policies of the Northern Ireland Civil Service in order to ensure it upholds the rights of its staff to gender equality, appropriate working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and dialogue with local communities.

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

Sustainability

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

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

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

Identifying and communicating the Commission's aims, values and objectives

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

The Corporate Plan outlines the vision, values, mission, strategic drivers and corporate outcomes the Commission intends to focus on in the next 3 years. This ensures the Commission has a sense of direction within the context of a changing external environment.

Measuring the performance of the Commission against its corporate outcomes

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

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

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

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>1.1.</p> <p>Outcome – The Commission’s participation seeks to ensure that the Regional Trauma Network is adequately resourced with pathways working effectively.</p> <p>Outputs</p> <ul style="list-style-type: none"> The Commission’s participation in relevant Regional Trauma Network oversight bodies, including the development of workplans. 	✓			
<p>1.2.</p> <p>PEACE Plus research proposal approved, detailed plans designed, and implementation commenced.</p> <p>Outputs</p> <ul style="list-style-type: none"> Submission of application to SEUPB PEACE Plus funded research programme. Development and approval of research programme plans. Delivery commenced of one research project. 		✓		<p>Call to PEACE Plus opened in June 2023, and Commission’s application submitted to Victims and Survivors Service (Lead Partner) at the end of June 2023. Programme is due to commence in Autumn 2024, and confirmation of bid has been made by SEUPB.</p>

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>1.3.</p> <p>Great Britain population survey completed, and key findings and analysis communicated widely.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Survey of victims and survivors developed, tendered and delivered. • Analysis of findings with recommendations for action. • Advice to UK Government and other stakeholders on basis of findings. • Design of findings into an accessible format / document. 	✓			
<p>1.4.</p> <p>Findings and analysis from Republic of Ireland population survey communicated widely, with relevant advice to Republic of Ireland Government.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Analysis of findings with recommendations for action. • Engagement with relevant stakeholders, as per project plan, on the findings of the Commission's Republic of Ireland population survey. • Design of findings into an accessible format / document. 	✓			
<p>1.5.</p> <p>Comparison of Republic of Ireland / Great Britain / Northern Ireland population survey findings.</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p><u>Outputs</u></p> <ul style="list-style-type: none"> • Paper developed which analyses key similarities and differences in the three Commission's population survey findings. 				
<p>1.6.</p> <p>On-going analysis and communication to decision makers and stakeholders of issues relating to the adequacy of services to victims and survivors.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Review of Victims and Survivors service quality reports and relevant actions taken. • Engagement with Victims and Survivors Service funded, and other representative groups. • Review of Troubles Permanent Disablement Payment Scheme data, with relevant actions taken. • Review of Regional Trauma Network data (as available), with relevant actions taken. • On-going review of the Commission's standards. 	✓			
<p>1.7.</p> <p>Advice to Government drafted and disseminated on the needs of bereaved people and key stakeholders engaged.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Advice paper developed and finalised. 	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> Engagement plan developed and implemented. Advice paper produced in an accessible format. 				
<p>1.8.</p> <p>Peace IV research (Comprehensive Needs Assessment / Advocacy) policy recommendations finalised and disseminated, and key stakeholders engaged.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> Policy recommendations finalised and approved. Engagement plan developed and implemented. Position paper(s) produced in an accessible format / document. 	✓			
<p>1.9.</p> <p>Peace IV Trauma research policy recommendations developed, finalised and key stakeholders engaged.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> Policy recommendations finalised and approved. Engagement plan developed and implemented. Position paper(s) produced in an accessible format / document. 	✓			
<p>1.10.</p> <p>The Commission's participation seeks to ensure that the Victims and Survivors Strategy reflects the Commission's recommendations and is adequately implemented and resourced.</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>Outputs</p> <ul style="list-style-type: none"> • Participate in TEO Victims and Survivors Strategy development meetings. • Respond to TEO consultation on its Victims and Survivors Strategy. • Engage with relevant stakeholders, including victims and survivor groups, to determine issues arising with the Strategy. • Review implementation of the Strategy and provide advice to TEO as appropriate. • Undertake actions which fall to the Commission within the Strategy. 				
<p>1.11.</p> <p>The Commission's participation seeks to ensure that the relevant Government Strategies reflect the Commission's recommendations.</p> <p>Outputs</p> <ul style="list-style-type: none"> • Responses drafted to relevant Government consultations, identifying interventions required to meet the needs of victims and survivors. 		✓		<p>During the absence of Ministers, limited consultations launched, and none deemed to be of relevance to meeting the needs of victims and survivors, apart from the Victims and Survivors Strategy noted above.</p>
<p>1.12.</p> <p>The Commission participation seeks to ensure that the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (Parts 1-3) is implemented as per the Commission's recommendations.</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p><u>Outputs</u></p> <ul style="list-style-type: none"> • Review and update / replace the Commission's recommendations in light of Act's provisions. • Develop engagement plan which aims to ensure the Commission's recommendations are widely communicated and implemented. • Deliver engagement plan. 				

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

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>2.1.</p> <p>The Commission’s participation seeks to ensure that the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 implementation is adequately resourced and delivered in a timely manner.</p> <p>Outputs</p> <ul style="list-style-type: none"> • Engagement with Northern Ireland Office and other stakeholders on Part IV of the Act, Memorialising the Troubles. • Provide advice and participate in relevant advisory groups, on Part IV of the Act. 		✓		Advisory groups not yet established by Northern Ireland Office in respect of Part IV of the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023.
<p>2.2.</p> <p>Victims and Survivors Forum replenished and adequately supported to fulfil its agreed role.</p> <p>Outputs</p> <ul style="list-style-type: none"> • Completion of Forum replenishment process. • Induction of Victims and Survivors Forum. • Work programme developed, agreed, and actioned. 	✓			

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

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>3.1.</p> <p>Youth panel pilot evaluated, with findings informing engagement methods with young people.</p> <p>Outputs</p> <ul style="list-style-type: none"> Continued engagement with pilot youth panel. Evaluation of youth panel pilot, with next steps agreed. Establishment of a youth panel, if agreed post evaluation. 	✓			
<p>3.2.</p> <p>Building for the Future by Learning the Past – positions finalised and agreed action plan implemented with progress in meeting metrics.</p> <p>Outputs</p> <ul style="list-style-type: none"> Positions finalised. Action plan developed, including metrics, and agreed. Action plan implementation commenced. 	✓			
<p>3.3.</p> <p>Commission positions on paramilitarism developed, disseminated and engagement commenced.</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>Outputs</p> <ul style="list-style-type: none"> • Develop the Commissions positions on paramilitarism. • Position paper produced in an accessible format / document. • Engage on draft positions. • Finalise positions. • Develop action plan and commence implementation. 				
<p>3.4.</p> <p>Young People in Northern Ireland attitudinal survey scoped.</p> <p>Outputs</p> <ul style="list-style-type: none"> • Scoping and design of survey of young people's attitudes towards relevant victim and survivor issues. 			✓	<p>This work will be reconsidered in 2024-25, in consultation with the newly formed Youth Panel.</p>

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

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
	Achieved	Partially Achieved	Not Achieved	
<p>4.1.</p> <p>Communications and Public Relations activities that advance overall work programme and raise profile of the Commission.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Quarterly website audits ensure site accurately reflects work being undertaken. • Develop a digital media Content Plan. • Use print and broadcast media to profile significant areas of work. • Ensure appropriate contracts, software and reporting methods are in place to capture activity. 	✓			
<p>4.2.</p> <p>Skilled, competent, and engaged workforce who are supported in their delivery of work programmes.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Provide learning and development opportunities for all who work in and with the Commission to enable them to perform their job and develop for the future. • Recruitment of staff to fill vacancies following the finalisation of the Business 	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>Consultancy Services organisational review.</p> <ul style="list-style-type: none"> Annual and midterm performance appraisal completed for all staff where SMART objectives/targets are set linked to the Corporate and Outcome Delivery Plan and performance is assessed. Review corporate policies in accordance with agreed review dates. Continued migration of all business operations to the Microsoft 365 and TEAMS platform. 				
<p>4.3.</p> <p>Continually review internal operations to ensure they remain effective and efficient.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> Internal Audit plan developed by Audit and Risk Assurance Committee, Commissioner and Chief Executive and implemented by internal auditors. Recommendations from Internal and External Auditors implemented within agreed timeframe. Business Consultancy Services organisational review recommendations implemented in 2023-24. 	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>4.4.</p> <p>Effectively manage public money ensuring value and compliance with the law and public sector guidelines.</p> <p><u>Outputs</u></p> <ul style="list-style-type: none"> • Business cases developed for all projects and approved in accordance policy. • Post project evaluations carried out within the agreed timeframe. • Manage our budget to ensure that it is not overspent (zero tolerance) or is not unspent by more than 1.5%. • Annual Report and Accounts 2022/23 produced by August 2023 for audit by Northern Ireland Audit Office. Annual Report and Accounts laid by 31 December 2023. • Audit and Risk Assurance Committee and Board meet 4 times each year and the Senior Management Team meets 10 times per year. • Corporate and Team Risk Registers are reviewed by Board, Audit and Risk Assurance Committee and Senior Management Team. 	✓			

Policy Development, Research & Engagement - 2023-24

During 2023-24 the Policy, Development, Research and Engagement team undertook a range of research and policy development activities during the year, with engagement mainstreamed within each.

Many of our engagements were held with participation from the Commission's Victims and Survivors Forum. One of the Commission's statutory duties is to *make arrangements for a forum for consultation and discussion with victims and survivors* (Article 6(6) Victims and Survivors (NI) Order 2006). This group of volunteers is a key means by which the Commission hears from victims and survivors, who share their lived experience with us and a range of decision-makers, contributing to policy and practice.

This year was a busy one for the forum in the current legacy context, with the highly contested Northern Ireland Troubles (Legacy and Reconciliation) Act becoming law, and preparations for the ICRIR coming into being, taking up a substantial amount of its time. The forum met with the then Secretary of State for Northern Ireland, Chris Heaton-Harris; and the then Shadow Secretary of State, Hilary Benn MP; the Chief Commissioner; Commissioner for Investigations and Officers of the ICRIR; Legacy Investigations Branch; the Operation Kenova team; and Independent Reporting Commission during 2023-24. At these meetings, the forum members provide their individual views on how proposed law, policy and practice would impact victims and survivors. The forum provides valuable research contributions to the Commission's policy development and research activity, giving their perspective and insights to help shape the work we produce.

A major action this year was replenishing the forum, to increase its size and bring in new voices and lived experiences. It was an intensive process, with a social media campaign to encourage expressions of interest, mock forum, residential and meetings with the Commissioner. This provided the opportunity for prospective members to decide whether the forum was right for them and for us to ensure we have a representative group to provide us with a diverse body of experience. We are very grateful to everyone who took part in the process.

We now have a forum of 18 members, who will serve a three-year term, with the option to serve a second term.

The Commission welcomed the consultation by The Executive Office on a new Victims and Survivors' Strategy. The current Strategy was due to end in 2019 but has been rolled over since then. The Commission, along with the Victims and Survivors' Service was part of the co-design process led by The Executive Office's Victims' Unit. The process, which commenced in 2022, sought to build on learning from the existing Strategy and consider the issues affecting victims and survivors now and going

forward. The Commission developed, with valuable collaboration from a number of Victims and Survivors Service funded groups, an Acknowledgement Information Paper to inform the development of that element of the Strategy.

The Commission submitted a response to the consultation, and key recommendations included the need for a resourced action plan to provide detail on how the undertakings contained in the Strategy will be realised; strengthening across the strategy collaboration with central and local government, statutory agencies and community and voluntary sector; clarity around the data sources to be used to inform indicators; and for regular review of the impact of the Strategy. The consultation closed on 29 March 2024, and publication of the final strategy is awaited.

In December 2023 Commissioner Jeffers issued advice to TEO on provision of a bereavement payment scheme and services for people bereaved as a result of the Troubles/conflict (Bereaved Advice). This is a longstanding and contentious issue, and our advice seeks to provide a framework upon which a scheme could be built. It recommends a statutory scheme which would pay a lumpsum to the spouse/partner, parents, children, and siblings of the bereaved person. Each would be entitled to a payment, rather than a payment split among eligible beneficiaries. We did not specify an amount that should be provided.

The Commission adopts the definition of a victim or survivor contained in the Victims and Survivors (NI) Order 2006. This is an inclusive definition, and our advice recognises that there is not universal acceptance that this approach would be adopted in a bereavement payment scheme.

The Commission is thankful for the contributions provided as the advice was developed. We were privileged to have the opportunity to listen to a wide range of individuals, victim and survivor groups, academics, and statutory bodies to gain an understanding of the issues affecting people bereaved, and how a scheme could be developed to provide acknowledgement for their loss. The advice now sits with Ministers for a decision.

During the year, the Commission also finalised its *Building for a Better Future by Learning the Past – Recommendations for Action* published in October 2023. There was also a paper published on our website entitled *Paramilitarism – Recommendations for action* in December 2023.

Our work, including our Peace IV funded *Better Together* research, has highlighted the needs of victims and survivors in the Republic of Ireland, particularly the Border region. To establish a baseline to inform ourselves and others, and to complement our 2021 Northern Ireland Population Survey, we commissioned Social Market Research (SMR) to undertake a survey in the Republic of Ireland.

Key findings included:

- 10% said they met the legal definition of a victim or survivor of the Troubles/conflict in Northern Ireland.
- 19% said they had a distant relative, neighbour, colleague, or friend affected by a Troubles/conflict related incident.
- 79% supported the view that victims and survivors living in the Republic of Ireland should be able to access the same services and support as those living in Northern Ireland.
- Just 3% stated that the history of the Troubles/conflict should not be taught in schools in the Republic of Ireland.

Building upon this survey, the Commission contracted YouGov to undertake a population survey in Great Britain. This was published in June 2024.

Communications and Engagement 2023-24

The 2023-24 financial year saw a continuation of meaningful and consistent engagement building upon the year 2022-23.

Much of the Commission's stakeholder engagement involved key developments around victims and survivors' issues: namely the passing of the Northern Ireland Troubles (Legacy and Reconciliation) Bill, now known as The Legacy Act. As well as the official publication of the Commission's advice regarding the needs of those Bereaved by the Troubles/Conflict, laid to the Executive Office in December 2023.

Alongside these engagements, the Commission is pleased to have been a part of many high-profile conferences/events during the past year. Of note is the Agreement 25 Conference organised by Queens University Belfast to mark 25 years since the signing of the Belfast/Good Friday Agreement, with world leaders and key stakeholders in attendance. The Commission collaborated with Queens to hold a panel entitled 'The Impact on Victims', a discussion in which members of the Commission's Victims and Survivors Forum participated.

Another key event was a showcasing of The House Virtual Reality experience, created by the Commission in partnership with Big Telly Theatre Company in 2022, at the SXSW arts and culture festival in Austin, Texas in April 2023. It was a privilege for the Commission to witness the longevity and transferability of this project to regions outside Northern Ireland.

Additionally, Commissioner Jeffers participated in a discussion panel at the Northern Ireland Mental Health Expo in October 2023, in what was a valuable opportunity to have conversations about the development of Trauma Services in Northern Ireland within the context of the Troubles and its legacy.

In April 2023, the Commission completed and published the first season of 'The Next Page: Northern Ireland', a seven-part podcast on all major streaming services. The aim of this project is to highlight ongoing victims and survivors' issues by holding discussions with academic experts, victims, and other major stakeholders with a future focussed perspective on Northern Ireland.

Both following and preceding the Legacy Act being passed into law in September 2023, the Commission and the Victims and Survivors Forum held meetings with key stakeholders to express concerns for the repercussions of the Act on victims, and to ensure as many measures as possible are being taken to keep the needs of victims and survivors central in any outworkings of the Act. Key stakeholders who met with Commission staff and the Forum to discuss these issues include the Secretary of State for Northern Ireland, the Shadow Secretary of State for Northern Ireland, the PSNI

Legacy Investigation Branch, and representatives from the Independent Commission for ICRIR, the new legacy body which has been operational since May 2024.

The Commission maintained regularly scheduled meetings throughout the year with representatives from the Victims and Survivors Service as well as the Victims Payment Board and the Regional Trauma Network. This enabled the Commission to discuss any issues or updates on victim service delivery. Commissioner Jeffers was therefore well informed to give evidence at the Northern Ireland Affairs Committee.

Another large part of this year's engagements concerned advice to Government requested by TEO on the needs of those bereaved by a Troubles/conflict-related incident. From May 2023 to February 2024 there were 26 consultation meetings held with various stakeholders including politicians, representatives from victims' groups and an open roundtable event hosted at the Commission's offices for individual victims and survivors to share their thoughts. These consultation meetings informed the basis of the advice laid by the Commission to Government in December 2023.

The end of the financial year saw further highlights in the realm of engagement. In December 2023, after a replenishment process lasting six months, the Commission appointed 10 new members to its Victims and Survivors Forum. The Forum is a group of people whose lives have been shaped in some way by the Troubles and who bring their lived experience to the Commission's work. New Forum members swiftly began engaging with major stakeholders on victims and survivors' issues. A meeting took place in January 2024 with the newly appointed lead of Operation Kenova, Sir Iain Livingstone, as well as an introductory meeting with the then Shadow Secretary of State, Hilary Benn MP. Two new members also attended an oral evidence session held by the Northern Ireland Assembly Committee for the Executive Office, alongside the Chief Executive and Director of Policy Development, Research and Engagement to give a briefing on key victims and survivors issues. Members also attended an event to mark developments of the Regional Trauma Network, during which the Commission's Research Officer also presented work on the Regional Trauma Network's Research strategy.

In total, the Commission conducted **222 engagements** in the 2023-24 financial year, a slight decrease from the 2022-23 year (313 engagements). This is largely due to the absence of a Commissioner, in the final quarter of this year: Commissioner Jeffers left his post on 5 January 2024.

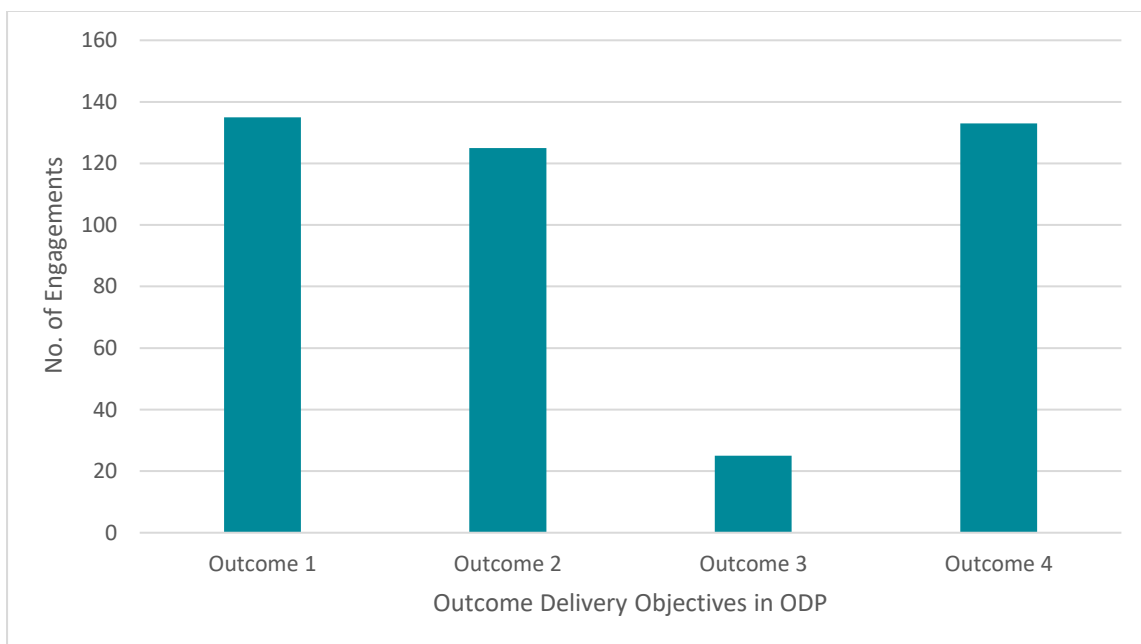
With a fully replenished Victims and Survivors Forum consisting of 18 members and the wish to have a newly appointed Commissioner before the end of the upcoming year, the Commission is committed to maintaining frequent and meaningful engagement with its key stakeholders going forward and is in a positive position to do so. Particularly considering the restoration of Northern Ireland Assembly in February 2024.

Breakdown of Stakeholder Engagement by Outcome Delivery Objectives

The Commission has four outcome delivery objectives:

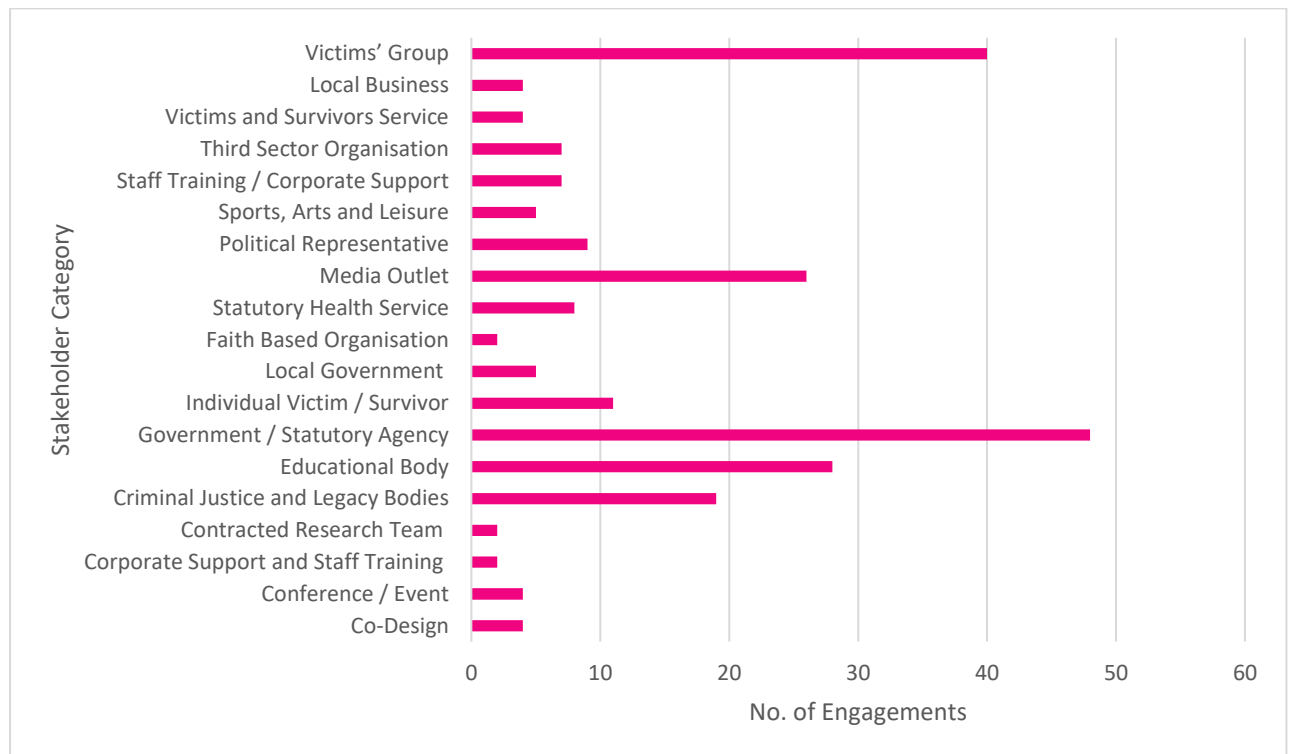
- **Outcome 1:** The needs of victims and survivors are met and their lives' improved.
- **Outcome 2:** Learning from the experiences of victims and survivors contributes to a lasting peace.
- **Outcome 3:** Supporting young people to build a reconciled society.
- **Outcome 4:** The Commission is an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

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



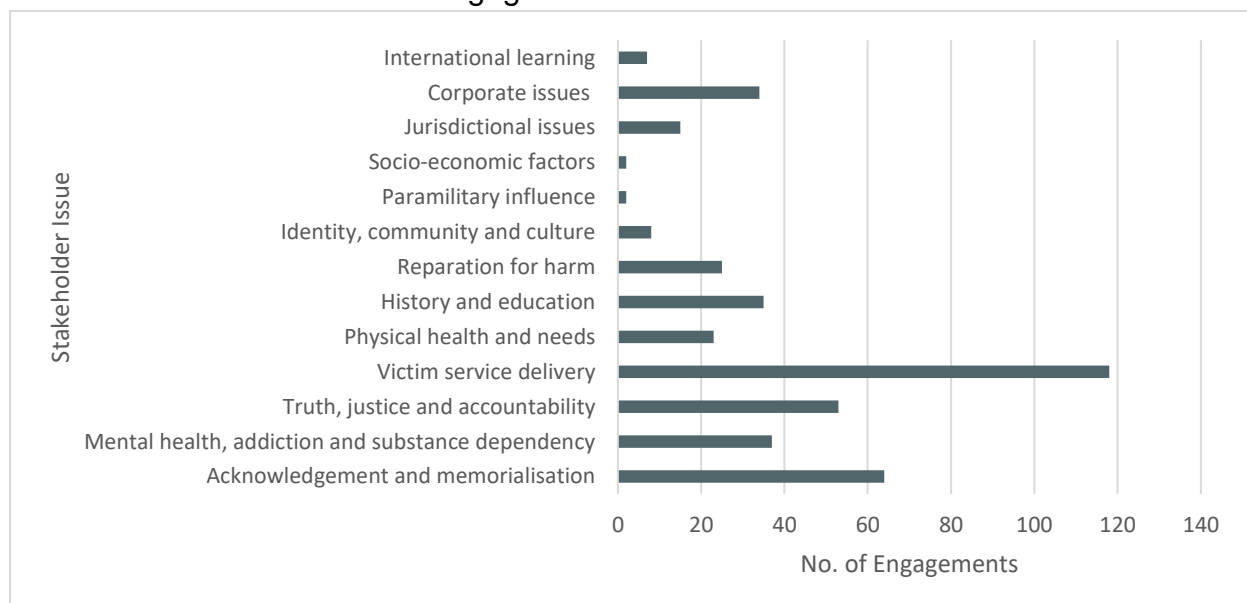
Breakdown of Stakeholder Engagement by Stakeholder Category:

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



Breakdown of Stakeholder Engagement by Stakeholder Issue:

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



Financial Performance

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

The resource budget allocation for 2023-24 was £863,000 (2022-23: £876,000), with a non-cash budget for 2023-24 of £48,000 (2022-23: £19,000). This £48,000 includes a technical adjustment for the impact of IFRS 16 leases there is a technical adjustment needed of £26,000 between resource and non-cash costs.

As a result of the monitoring rounds the Commission received £12,000 capital funding and £1,000 additional non-cash Depreciation. The total Grant in Aid (Resource and Capital) for the 2023-24 year was £863,000.

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

Expenditure Heading	Resource Budget 2023-24	Actual 2023-24
Salaries	£639,500	£626,425
Overheads & other	£164,610	£158,722
Programme	£46,890	£65,978
Total Recurrent (Resource)	£851,000	£851,125
Capital	£12,000	£11,241
Non Cash Costs	£48,000	£46,431
Total Budget	£911,000	£908,797

In summary, the Commission reported a net overall underspend on the budget of £2,203 representing 0.24% of the total budget available.

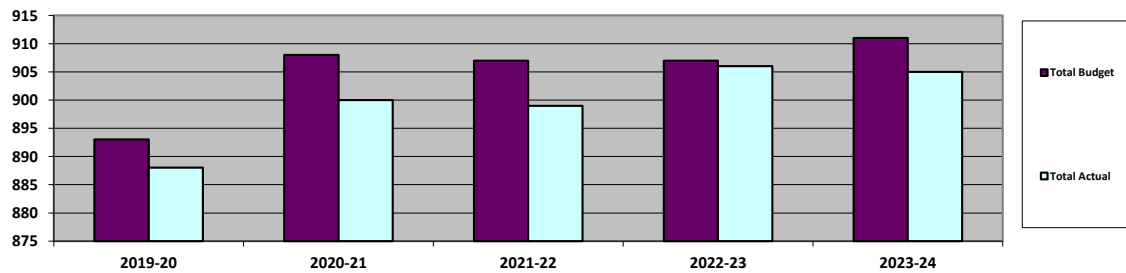
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements at page 73 with supporting notes.

Long Term Expenditure Trends (5 years)

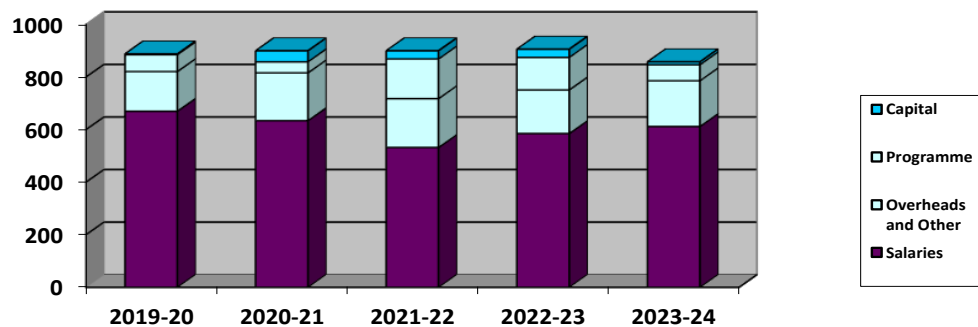
Expenditure Heading	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24
Salaries	£ 670,169	£635,628	£531,599	£585,402	£626,425
Overheads	£ 152,413	£182,044	£185,639	£139,595	£158,722
Programme	£ 63,569	£42,105	£151,079	£123,918	£65,978
Capital	£ 2,790	£41,733	£30,219	£31,000	£11,241
Total	£ 888,941	£901,510	£898,536	£879,915	£862,366

Analysis of Expenditure by Chart

Total Actual vs Total Budget

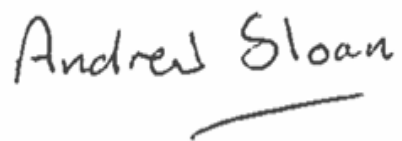


Expenditure in year by heading



2024-25 Financial Year

The 2024-25 approved baseline budget was set at £849,000 resource and £47,000 for non-cash costs.

A handwritten signature in black ink that reads "Andrew Sloan". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Accounting Officer
12 November 2024

2. Accountability Report

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

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

2.1 Corporate Governance Report

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

2.1.1 Directors' Report

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

Details of Directors

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

Commissioner and Board

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

The Board has overall responsibility for delivering on the strategic objectives of the Commission as agreed with TEO. The Commissioner is accountable to the First and deputy First Ministers.

During 2023-24 the Commissioner Jeffers resigned and left his post on 5 January 2024.

There were three Board meetings during 2023-24.

Chief Executive and Interim Commissioner

Andrew Sloan was temporarily promoted, effective from 6 January 2024, in recognition that he will not be acting as Interim Commissioner but that his workload will be significantly increased.

Senior Management Team

The Chief Executive during 2023-24 was supported by a Senior Management Team comprising:

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

Register of Interests

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

Auditors

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

The audit of the financial statements for 2023-24 will result in an audit fee of £16,800 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £16,000 was charged for the audit of the financial statements for 2022-23.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2023-24. (2022-23: nil)

Charitable Donations

The Commission made no charitable or political donations during this period. (2022-23: nil)

Important Events occurring after the year-end

There were no significant events after the year end.

Payments to Suppliers

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

In the period from 1 April 2023 to 31 March 2024 the Commission paid 100% of invoices within 30 days (2022-23: 100%) and 96% within 10 days (2022-23: 100%).

Personal data

There were no data breaches in 2023-24 (2022-23: Nil). The Commission complies with the General Data Protection Regulation legislation which came into effect on 25 May 2018.

2.1.2 Statement of Accounting Officer's Responsibilities

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

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

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

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

The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commission's assets are set out in Managing Public Money Northern Ireland published and updated by Department of Finance in November 2023.

Statement of disclosure of information to the auditors

As Accounting Officer, I can confirm that:

- There is no relevant audit information of which the Commission's auditors are unaware; and
- The Annual Report and Accounts as a whole are fair, balanced and understandable and that I take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

2.1.3 Governance Statement

Introduction

This statement is given in respect of the Commission for 2023-24. It outlines the Commission's governance framework for directing and controlling its functions and how assurance is provided to support me, in my role as Accounting Officer for the Commission.

The Commission's governance structures are developed in line with Managing Public Money Northern Ireland (MPMNI) as updated in 2023, and other requirements and guidance to comply with the Commission's Management Statement and Financial Memorandum.

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

The Purpose of the Governance Framework

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

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

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

The Governance Framework was in place throughout the 2023-24 year.

Governance Framework

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

- The Accounting Officer;
- The Audit and Risk Assurance Committee (ARAC);
- Board (up to 5 January 2024)
- Senior Management team meetings;
- The Internal Audit function; and
- The External Audit function.

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

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

- Identifying and communicating the Commission's aims, value and objectives;
- Measuring the performance of the Commission against its stated aims and objectives;
- Developing, communicating, and embedding a Code of Conduct and standards of behaviour for the Commissioner and his staff; and

- Ensuring compliance with relevant laws and regulations and internal policies and procedures.

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

Governance Responsibilities and Performance

Accounting Officer

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

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

Commission Board

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

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

- Establish its overall strategic direction within the policy and resources framework determined by TEO;
- Ensure that TEO is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets, and determine the steps needed to deal with such changes;
- Ensure that any statutory or administrative requirements for the use of public funds are complied with; that it operates within the limits of the statutory authority and any delegated authority agreed with TEO, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, he takes into account all relevant guidance issued by Department of Finance (DoF) and TEO;

- Ensure that he receives and reviews regular financial information concerning the management of his staff and resources; is informed in a timely manner about any concerns about the activities of the Commission's office; and provides details of these concerns and positive assurance to TEO that appropriate action has been taken on such concerns; and
- Ensure that high standards of corporate governance are observed at all times, including using the independent ARAC to help the Commission address the key financial and other risks facing the Commission.

The Commissioner supports the delivery of effective Corporate Governance and operates within best practice guidelines set out in Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013. Furthermore, with the changes in the relationships with Arm's Length Bodies (ALBs) and the principle of working in partnership with ALBs, the organisation follows best practice referred to in the Partnerships NI Code of Good Practice and Partnership Agreements.

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

The key aspects of the Commissioner's role include:

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

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

In 2023-24 there were three meetings of the Board. The operational procedures of the Commission Board are in line with best practice and are kept under continuous review. As a single appointment the Commissioner solely fulfils the role of the Board. During 2023-24 the requirement to undertake an assessment of the Board's own effectiveness and its compliance with the Corporate Governance Code took place with a satisfactory assurance.

Senior Management Team

There were monthly Senior Management Team (SMT) meetings. The Chief Executive and his SMT team receive monthly reports on the delivery of Outcome Delivery Plan objectives; financial management and budget monitoring; performance of individual areas of work; Human Resources priorities; and resilience of security and information assurance, contingency planning and business continuity planning.

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

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

Commission Audit and Risk Assurance Committee (ARAC)

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

The membership of the ARAC in 2023-24 comprised:

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

Members of the committee are appointed for a fixed term of three years, ending on in April 2026. There is an option of an extension for one term for a further three years after this period.

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

ARAC met four times during 2023-24. All members of the ARAC attended all meetings were deemed quorate.

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

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

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

The ARAC produces minutes of all the meetings, and on an annual basis produces a report on the work of ARAC throughout the year and on the main governance issues the Committee has considered. Each year the ARAC conducts a self-assessment

against the guidelines issued by the National Audit Office. The findings of the self-assessment are presented to the ARAC for action as appropriate. In 2023-24, the ARAC recorded compliance with good practice and although they found some minor issues it was noted these were not significant.

Internal Control and Risk Management

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

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

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

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

The system of internal control has been in place in the Commission for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts and is in accordance with DoF guidance.

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

The Risk Register:

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

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

The Corporate Risk Register is approved by the Accounting Officer and Commission Board and is subject to regular revision, through scrutiny by the ARAC and lessons learned from the previous reporting year. In 2023-24, the Register was reviewed and updated to reflect active and current risks to the Commission as well as how the

Commission performs its core functions and meets its statutory duties. It also highlights the inter-dependency in managing risks from the outset at initial engagement stage.

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

- The Corporate and Outcome Delivery Plan planning process, including the associated performance monitoring and reporting system throughout the Commission;
- The Performance Management System;
- Human Resource policies designed to ensure the Commission complies with employment law and has the appropriate numbers of staff with suitable skills to meet its objectives;
- Budgets and Priorities setting and In-Year Monitoring process; and
- The Commission's Anti-Fraud Policy, Fraud Response Plan, and Whistle Blowing policy details responsibilities regarding the prevention of fraud and the procedures to be followed.

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

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

There were no breaches in relation to Information Security in 2023-24.

Review of Effectiveness of the System of Internal Control

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

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

Sources of Independent Assurance

The Commission obtains Independent Assurance from the following sources:

- Internal Audit; and
- Northern Ireland Audit Office.

Internal Audit

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

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

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

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

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

Internal Audit's reviews for this year included:

- Research and Policy – Satisfactory Assurance;
- Management of the Forum – Satisfactory Assurance;

- General Data Protection Regulations / Freedom of Information – Satisfactory Assurance;
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2023-24 covering governance, risk and controls. An additional review by Cavanagh Kelly on Board Effectiveness was also given a Satisfactory outcome.

Northern Ireland Audit Office (NIAO)

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

In 2022-23 the Commission received an unqualified audit report from the NIAO.

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

Governance and Accountability

Governance is fundamental to the Commission. In fulfilling its objective's the following key governance arrangements are in place:

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

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

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

The MSFM also includes clear information about the following:

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

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

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

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

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

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

The Commission also provides monthly consumption reports and quarterly Arm's Length Body Performance Reports to TEO.

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

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

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

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

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

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

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

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

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

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

Ministerial Directions

There were no Ministerial Directions sought nor given in year 2023-24 (2022-23: nil).

Internal Governance Divergences

There were no Internal Governance Divergences in year.

Freedom of Information and Subject Access Requests

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

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

During the period 2023-24 the Commission:

- Processed two requests for information under the Freedom of Information Act 2000 and 1 subject access requests.
- Proactively published new information including any Board and Audit and Risk Committee meeting minutes.

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

Complaints against the Commission

The policy for dealing with complaints made against the Commission is published on the Commission's website. The Commission received no complaints during this financial year (2022-23: Nil).

Conclusion

The Commission has a rigorous system of accountability on which I rely, as Accounting Officer, to form an opinion on the probity and use of public funds, as detailed in Managing Public Money Northern Ireland (MPMNI) updated in 2023. MPMNI also endorses through the Declaration on Government Reform the mandate for functional standards. These standards support me as Accounting Officer to oversee functional work effectively and efficiently, and to target improvement.

Having continued to review the governance framework within the Commission, and in conjunction with the reports given to me by the Commissioner, the Audit and Risk

Committee, Internal Audit, External Audit and Senior Management of the Commission, I am content that the Commission has operated a sound system of internal governance during the period 2023-24.

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

2.2 Remuneration & Staff Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service (NICS), including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the Northern Ireland public sector pay policy guidance was published on 31st May 2023 in FD (DoF) 05/23. This was subsequently updated on 12th March 2024 in Financial Direction (FD) (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023/24 has been finalised and awaits final approvals from TEO and DFP to be then paid to staff.

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

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

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

Service Contracts

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

TEO and Ministers not in position accepted the resignation of the Commissioner, Ian Jeffers who left his post on 5 January 2024.

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

Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and the Chief Executive. This report is based on accrued payments made by the Commission and thus recorded in these accounts.

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

	2023-24				2022-23			
	Salary £	Benefits in kind (to nearest £100)	Pension Benefits ** (to nearest £1000)	Total (to nearest £1000)	Salary £	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
Commissioner Ian Jeffers (Resigned 5 January 2024)	55-60 (FTE 75-80)	-	31	85-90 (FTE 105- 110)	60-65 (FTE 75-80)	-	26	85-90 (FTE 100- 105)
Chief Executive Andrew Sloan *	65-70	-	27	90-95	65-70	-	25	90-95

*From 6 January 2024 when the Commissioner left his post, Andrew Sloan received additional salary in relation to additional duties undertaken in the absence of a Commissioner.

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

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

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by CVS and thus recorded in these accounts.

The Northern Ireland Assembly was dissolved from 28 March 2022 with an election taking place on 5 May 2022. An Executive was not initially formed following the 5 May 2022 election. Consequently, the former Ministers retained their roles in a caretaker capacity until 28 October 2022. The Executive was subsequently restored on 3 February 2024, on which date new Ministers were appointed. As such our sponsoring Department, TEO was under the direction and control of Ministers from this date. Their Salaries and allowances were paid by the department and have been included in these accounts.

Benefits in Kind

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

The Commissioner and Chief Executive of the Commission did not receive any benefits-in-kind during the period ended 31 March 2024 (or during the period ended 31 March 2023).

Bonuses

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

No bonuses were paid in the period ended 31 March 2024 (or during the period ended 31 March 2023).

Compensation for Loss of Office (audited)

There was no compensation for loss of office in 2023-24 (2022-23: nil).

Fair Pay Disclosure (audited information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the remuneration of the organisation's workforce. The banded remuneration of the highest-paid director in the Commission in the financial year 2023-24 was FTE £75,000 - £80,000 (2022-23: FTE £75,000 - £80,000). This was 1.88 times (2022-23 1.95) the median remuneration of the workforce, which was £41,263 (2022-23: £39,748). See tables below.

	2023-24	2022-23	
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	75-80	75-80	
Range of Staff remuneration (to the nearest £1,000)	25-80	25-80	
Median Total Remuneration *	£41,263	£39,748	
Ratio	1.88	1.95	

	2023-24	2022-23	
% Change in the Highest Overall Directors Pay and Bonuses	2%	6.9%	
% Change in the Overall staff Pay and Bonuses	14.5%	10.3%	
Upper Quartile Median (75 percentile)	£47,403 (Ratio – 1.63)	£46,369 (Ratio – 1.67)	
Lower Quartile Median (25 percentile)	£37,156 (Ratio – 2.09)	£33,459 (Ratio - 2.32)	

In 2023-24, nil employees (2022-23, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £26,017 - £76,997 (2022-23: £26,847 to £75,464). The changes in ratio between the current year and the previous year are due to the new Commissioner leaving his role on 5th January 2024 and the Chief Executive being temporarily promoted to reflect the additional work load in the absence of a Commissioner.

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

Pension Entitlements 2023-24 (audited information)

	Accrued pension at pension age as at 31/3/23 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Commissioner Ian Jeffers (Resigned 5 January 2024)	0-5	0-2.5	53	23	23	-
Chief Executive Andrew Sloan*	5-10	0-2.5	136	100	20	-

*From 6 January 2024 when the Commissioner left his post, Andrew Sloan received additional salary after being temporarily promoted to reflect the additional workload in the absence of a Commissioner.

There are no partnership pension arrangements within the Commission.

Northern Ireland Civil Service Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date.

Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age.

As a result, steps have been taken by the Department of Finance to remedy this discrimination. The Department of Finance has now made regulations which remedy the discrimination by ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the remedy period) retrospectively calculated under either the current (reformed) scheme rules, or the old (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members. The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022. Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules.

As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025. At this stage, allowance has not yet been made within CETVs for this remedy.

Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change.

The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using:

- a. Rolled back opening balance;
- b. Rolled back closing balance;
- c. CETV calculated by CSP on the rolled back basis;
- d. No restatement of prior year figures where disclosed.

Alpha

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%. From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living.

New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account. New entrants who joined on or after 30 July 2007 were eligible for membership of the

legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership.

The rate of accrual was 2.3%. Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution).

Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement). Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age.

The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2023 to 31 March 2024
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£161,965.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum and Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash

equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7.% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>

Real increase in CETV

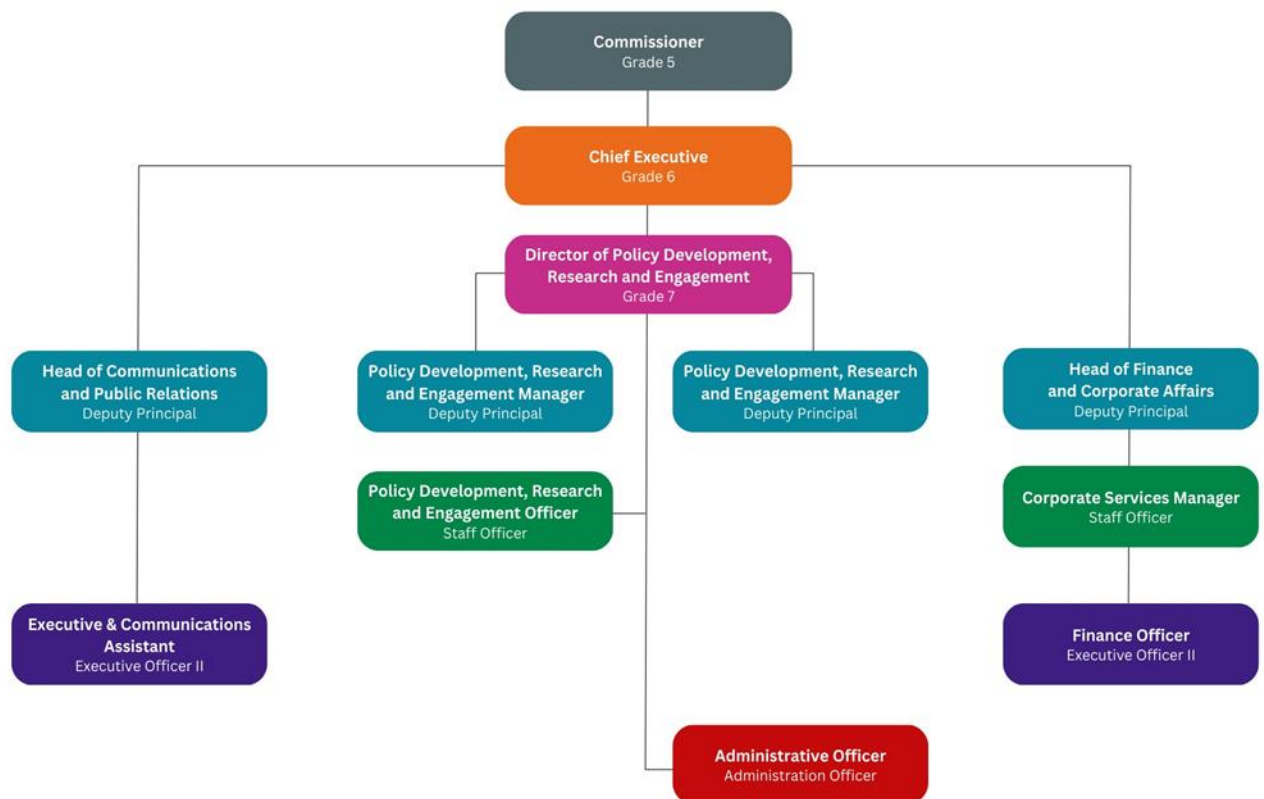
This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period (which therefore disregards the effect of any changes in factors).

Staff Report

Staffing the Commission

The Chief Executive is responsible for supporting the Commissioner and the day-to-day management of the organisation, including fulfilling the role of Accounting Officer. The Chief Executive is supported by three deputies whose responsibilities cover policy and research, corporate services and communications and engagement as illustrated within the organisational structure below.

Organisational Chart



On 31 March 2024, the staff of the Commission complement was comprised of 12 staff. There were 5 Vacancies (including the Commissioner) as part of the overall complement of staff and 1 of these were filled by Agency.

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

The table below provides a breakdown of the number of persons permanently employed by the Commission at the end of the 2023-24 financial year by gender (prior year comparison in brackets) for each of the following groups:

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

	Gender	
	Male	Female
Directors (including Commissioner)	1 (1)	0 (0)
Senior Managers	2 (2)	1 (2)
Employees	1 (1)	2(2)

Commission Staffing Statistics (incl. Agency) at 31 March 2024 (31 March 2023)

Equality, Diversity and Inclusion

In the Commission, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talent that exists across the Commission to ensure we are a well-led, high performing, outcome-focused and a great place to work.

We adopt as best practice the NICS People Strategy which includes a range of actions that will help accelerate our ambition of a truly inclusive Commission, which reflects the society we serve. The NICS Diversity Action Plan also sets out the priorities for action by diversity and inclusion theme, cross-cutting priorities, departmental priorities and includes supporting plans on communications and outreach.

Equality is a cornerstone consideration in the development and review of all Human Resources policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information on the Commission's commitment to equality of opportunity is available on our website. www.cvsni.org

The Commission continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the workforce and the composition of applicants and appointees.

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

Learning & Development

The Commission recognises the importance of having skilled and engaged employees and continues to invest in learning and development. Development and delivery of generic staff training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework. Talent management is a key theme and highlights the importance of the development conversation between managers and staff, with a number of resources available within a talent management toolkit.

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

Employment, training and advancement of disabled persons

The Commission is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The Commission applies the recruitment principles as set out in the Civil Service Commissioners Recruitment Code <https://www.nicscommissioners.org/> and appointing candidates based on merit through fair and open competition. Mandatory training for recruitment and selection panel members includes raising awareness of unconscious bias. Unconscious bias training is available to all staff. To maintain and promote a diverse and inclusive workforce, the Commission has policies in place to support reasonable adjustments to working practices or the work environment as required by disabled persons.

The Commission is committed to the employment of disabled people and encourages job applications from disabled people. The Commission, under NICS guidelines, operates a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of disabled applicants, who meet the minimum essential eligibility criteria for the role they have applied for, are offered an interview. Further information can be found on the “Information for disabled applicants” section of the NICS recruit website.

<https://irecruit-ext.hrconnect.nigov.net/pages/content.aspx?Page=Information-for-Disabled-Applicants->

Employee involvement and Trade Union Relationships

The Commission encourages widespread consultation and exchange of information at all levels within the office, through Senior Management, staff and regular team briefings. The Department of Finance is responsible for the NICS Industrial Relations Policy. NICSHR, consults on Human Resources policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

Absence data

Listed in the table below are the sick absence results with the Commission for Victims and Survivors: Overall annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2022/23” report at Sickness Absence in the Northern Ireland Civil Service 2022/23 “ www.nisra.gov.uk

Commissioner

	Working days lost 2023-24	Average days lost per WTE member of staff	Absence rate 2023-24
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
2022-23	0	0	0%

Staff

	Working days lost 2023-24	Average days lost per FTE member of staff	Absence rate 2023-24
Including long term absence	5	0.5	0.27%
Excluding long term absence	5	0.5	0.27%
<i>2022-23 – Including long term absence</i>	7	1.0	0.38%
<i>2022-23 – Excluding long term absence</i>	7	1.0	0.38%

Senior Civil Servants

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

Salary Band	2023-24 Number	2022-23 Number
Pay Scale 4 £176,800 - £200,239	0	0
Pay Scale 3 £131,076 - £149,539	0	0
Pay Scale 2 £101,558 - £113,524	0	0
Pay Scale 1 £79,237 – £88,908	1	1

Staff Costs (audited information)

	2023-24			2022-23	
	Permanently employed staff	Others (Agency Costs)	Commissioner	Total	Total
Wages and salaries	317,740	99,516	59,927	477,183	£424,915
Social security costs	31,790		7,224	39,014	£43,660
Other pension costs	90,669		19,559	110,228	£116,827
Sub Total	440,199	99,516	86,710	626,425	£585,402
Less recoveries in respect of outward secondments	-	-	-	-	-
Total net costs	440,199	99,516	86,710	626,425	£585,402

The NICS pension arrangements are unfunded multi-employer defined benefit schemes, but the Commission is unable to identify its share of the underlying assets and liabilities.

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation

outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>

For 2023-24, employers' contributions of £110,228 were payable to the NICS pension arrangements (2022-2023 £116,827) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2022-2023: £nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-2023, 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2022-2023 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil. 0 persons (2022-23: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2022-23: £nil).

Average number of persons employed (Audited)

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

2023-24					2022-23
Number					Number
Activity	Permanently employed staff	Agency	Commissioner	Total	Total
Commissioners	-	-	1	1	1
General Administration	3	2		5	5
Management	4			4	4
Total	7	2	1	10	10

Staff turnover

During 2023-24 there was no overall change in average staff numbers including permanent and agency posts.

Off Payroll Engagements

The Commission made no off-payroll payments during this period (2022-23: nil).

Consultancy Engagements

The Commission made no payments to consultancy suppliers during 2023-24 (2022-23: £nil).

Exit Packages (Audited)

There were no exit packages provided by the Commission during this period (2022-23- £nil)

2.3 Assembly Accountability & Audit Report

Losses and Special Payments (Audited)

There were no losses or special payments during this period (2022-23:nil)

Fees and Charges (Audited)

There were no fees and charges for the reuse of any information the Commission holds. (2022-23: nil)

Remote Contingent Liabilities (Audited)

The Commission has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. (2022-23: nil)

Andrew Sloan

Accounting Officer
12 November 2024

THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND

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

Opinion on financial statements

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2024 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2024 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of the Commission for Victims and Survivors for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008; and

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In light of the knowledge and understanding of the Commission for Victims and Survivors for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

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

Responsibilities of the Commission and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Commission and the Accounting Officer are responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

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

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

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

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

Report

I have no observations to make on these financial statements.



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

15 November 2024

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2024

	Note	2023-24 £	2022-23 £
Income			
EU Income	2	-	(19,882)
Expenditure			
Staff costs	3	626,425	585,402
Depreciation and Amortisation	3	46,431	45,697
Other Operating Expenditure	3	224,700	283,396
Total Operating Expenditure		897,556	914,495
Net Expenditure for the year		897,556	894,613
Other Comprehensive Expenditure		-	-
Items that will not be classified to net operating expenditure			
Net loss / (gain) on revaluation of Property, Plant & Equipment		645	(3,843)
Comprehensive net expenditure for the year		898,201	890,770

All amounts above relate to continuing activities.
The notes on pages 77 to 85 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Note	2023-24		2022-23	
		£	£	£	£
Non-current assets					
Property, plant and equipment	4	97,236		133,071	
Total non-current assets			97,236		133,071
Current assets					
Trade and other receivables	7	12,213		62,114	
Cash and cash equivalents	8	44,131		29,688	
Total current assets			56,344		91,802
Total assets			153,580		224,873
Current liabilities					
Trade and other payables	9	(115,177)		(125,341)	
Finance Lease	10	(26,091)		(25,927)	
Total current liabilities			(141,268)		(151,268)
Total assets less current liabilities			12,312		73,605
Non Current Liabilities - Finance Lease			(35,366)		(61,458)
Total assets less total liabilities			(23,054)		12,147
Taxpayers' equity					
General Fund			(26,907)		7,649
Revaluation reserve			3,853		4,498
Total equity			(23,054)		12,147

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

Andrew Sloan

Andrew Sloan
Accounting Officer

Date: 12 November 2024

The notes on pages 77 to 85 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Note	2023-24	2022-23
		£	£
Cash flows from operating activities			
Net operating expenditure		(897,556)	(894,613)
Depreciation and Amortisation	3	46,431	45,697
Net impact of IFRS16 Deferred interest		674	920
Decrease / (Increase) in trade and other receivables	7	49,901	(4,687)
(Decrease) / Increase in trade and other payables	9	(10,165)	(56,481)
Net cash outflow from operating activities		(810,715)	(909,164)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(11,241)	-
Payment of Finance Lease	10a	(26,601)	(26,601)
Net cash outflow from investing activities		(37,842)	(26,601)
Cash flows from financing activities			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		863,000	907,000
Net financing		863,000	907,000
Net increase/ (decrease) in cash and cash equivalents in the period	8	14,443	(28,765)
Cash and cash equivalents at the beginning of the period		29,688	58,453
Cash and cash equivalents at the end of the period		44,131	29,688

The notes on pages 77 to 85 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2024

	General Fund £	Revaluation Reserve	Taxpayers' Equity £
Changes in Taxpayers' Equity 2022-23			
Balance at 31 March 2022	(4,738)	655	(4,083)
Grants from sponsoring department	907,000	-	907,000
Comprehensive Expenditure for the year	(878,613)	-	(878,613)
Auditors Remuneration	(16,000)	-	(16,000)
Revaluation Reserve Gain	-	3,843	3,843
Balance at 31 March 2023	7,649	4,498	12,147
Changes in Taxpayers' Equity 2023-24			
Balance at 31 March 2023	7,649	4,498	12,147
Grants from sponsoring department	863,000	-	863,000
Comprehensive Expenditure for the year	(880,756)	-	(880,756)
Auditors Remuneration	(16,800)	-	(16,800)
Revaluation Reserve (Loss)	-	(645)	(645)
Balance at 31 March 2024	(26,907)	3,853	(23,054)

The notes on pages 77 to 85 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by the Department of Finance, and the Accounts Direction issued by The Executive Office. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for Victims and Survivors for Northern Ireland (the Commission) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission for the year ended 31 March 2024 are described below. They have been applied consistently in dealing with items that are considered material to the accounts. There have been no changes to accounting policy and disclosure that affect the entity in the year.

1.2 Accounting Convention

These accounts have been prepared under the historical cost convention. Revaluation of non-current assets has been applied in 2023-24.

1.3 Funding

The activities of the Commission are fully funded by The Executive Office (TEO). Grant-in-aid received and used to finance activities and expenditure which support the statutory and other objectives of the Commission is treated as financing, and credited to the General Fund as it is regarded as contributions from a controlling party giving rise to a financial interest in the residual interest in the reporting entity. The Commission received Total Grant-In-Aid totalling £863,000 in 2023-24 (2022-23: £907,000).

1.4 EU Income

In 2023-24 the Commission received no EU income (2022-23:£19,882) from the Special EU Programmes Body (SEUPB) in relation to PEACE IV funding. This has been recorded on a gross basis in the Statement of Comprehensive Net Expenditure (SOCNE). Where there is a delay in the receipt of EU income the amount due is treated as accrued income and shown in the Statement of Financial Position (SOFP). The PEACE IV Programme has now been completed.

1.5 Property, Plant and Equipment

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

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

PPE are stated at historical cost and then revalued under IAS 16. Revaluation of non-current assets has been applied in 2023-24. Property Plant and Equipment are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives as:

- | | |
|--------------------------|------------------------------------|
| • Furniture and fittings | 10 years |
| • Building | period of lease up to 31 July 2026 |
| • Office equipment | 3 years |
| • IT equipment | 3 years |

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

1.6 Impairment Costs

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

1.7 Value Added Tax

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

1.8 Pension Costs

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission for Victims and Survivors Northern Ireland is unable to identify its share of the underlying assets and liabilities. The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

For 2023-24, employers' contributions of £110,228 were payable to the NICS pension arrangements (2022-23 £116,827) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The Remuneration Report gives details in relation to the pension costs for 2023-24.

1.9 Administration and Programme Expenditure

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

1.10 Financial Instruments

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

Financial Assets

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

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

Financial Liabilities

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

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

Financial Risk Management

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

1.11 Accounting standards, interpretations and amendments to published standards adopted to the year ended 31 March 2024

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2023-24 and which are relevant to its operations. We have considered IFRS 16 'Leases' and the Commission has adopted the standard from 1 April 2022.

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

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

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors

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

NOTE 2 - Income		
	2023-24	2022-23
	£	£
EU Income	-	19,882

NOTE 3 - Other Operating Expenditure

	2023-24	2022-23
	£	£
Staff costs:		
Wages & salaries	377,667	353,037
Social security costs	39,014	43,660
Other pension costs	110,228	116,827
Agency & Seconded staff costs	99,516	71,878
Total for Staff Costs	626,425	585,402
Other expenditure:		
Travel & subsistence	10,700	5,343
Staff and ARAC recruitment	11,008	9,416
Staff training	10,909	9,766
Postage	13	341
Telephone	4,241	3,984
Hospitality	124	445
External Audit	16,800	16,000
Internal Audit	10,348	8,223
Asset disposal gain	-	(258)
Office consumables	8,614	9,105
Annual contracts	1,420	1,382
IT licences/services	24,727	20,238
Legal costs	5,280	-
Professional Fees Subscriptions	1,803	1,221
CPD Procurement Costs	196	4,391
Equality Services	800	220
Corporate services	11,819	9,601
	118,802	99,418
Premises Costs		
Equality House - MOTO	39,246	39,257
Interest on leases	674	920
	39,920	40,177
Total Other Expenditure	158,722	139,595

Programme Expenditure	2023-24		2022-23	
		£		£
Engagement with the Sector		13,246		16,968
Population Survey		22,800		19,680
Victims and Survivors & Youth Forum		5,593		18,190
GB Victims & Survivors Residential		-		10
ROI Victims & Survivors Residential		-		123
Events at Westminster / Dublin		-		12,924
Website & Rebranding		-		44,844
Forum		10,118		-
Research - PEACE IV		-		19,882
Communication Services (incl. Advertising)		7,741		4,600
Media Monitoring		6,480		6,580
Total Programme Expenditure		65,978		143,801
Total Other & Programme Expenditure		224,700		283,396
Total Operating Expenditure		851,125		868,798

Non Cash Items	2023-24		2022-23	
		£		£
Depreciation and Amortisation		20,339		19,605
IFRS 16 Depreciation on Right of Asset lease		26,092		26,092
Total Non Cash Items		46,431		45,697
Overall total		897,556		914,495

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £5,312 (2022-23: £6,494). Further analysis of staff costs is located in the Accountability report on page 65.

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

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

2023-24	Buildings - Right of Use	Furniture & Fittings	IT Equipment	Total
Cost	£	£	£	£
At 1 April 2023	113,066	35,228	53,496	201,790
Additions	-	-	11,241	11,241
Disposals	-	-	-	-
Revaluation	-	(819)	(177)	(996)
At 31 March 2024	113,066	34,409	64,560	212,035
Depreciation				
At 1 April 2023	26,092	7,509	35,118	68,719
Charged in year	26,092	3,523	16,816	46,431
Disposals	-	-	-	-
Revaluation	-	(175)	(176)	(351)
At 31 March 2024	52,184	10,857	51,758	114,799
Net Book Value at 31 March 2024	60,882	23,552	12,802	97,236
Net Book Value at 31 March 2023	86,974	27,719	18,378	133,071
Asset Financing				
Owned	-	23,552	12,802	36,354
Finance Lease	60,882	-	-	60,882
Net Book Value at 31 March 2024	60,882	23,552	12,802	97,236
2022-23	Buildings - Right of Use	Furniture & Fittings	IT Equipment	Total
Cost	£	£	£	£
At 1 April 2022	-	32,537	67,219	99,756
Additions	-	-	-	-
IFRS 16 opening balance adjustment	113,066	-	-	113,066
Disposals	-	-	(15,998)	(15,998)
Revaluation	-	2,691	2,275	4,966
At 31 March 2023	113,066	35,228	53,496	201,790
Depreciation				
At 1 April 2022	-	3,930	33,967	37,897
Charged in year	26,092	3,254	16,351	45,697
Disposals	-	-	(15,998)	(15,998)
Revaluation	-	325	798	1,123
At 31 March 2023	26,092	7,509	35,118	68,719
Net Book Value at 31 March 2023	86,974	27,719	18,378	133,071
Net Book Value at 31 March 2022	-	28,607	33,252	61,859
Asset Financing				
Owned	-	27,719	18,378	46,097
Finance Lease	86,974	-	-	86,974
Net Book Value at 31 March 2023	86,974	27,719	18,378	133,071

NOTE 5 - FINANCIAL INSTRUMENTS

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

NOTE 6 - IMPAIRMENTS

An impairment review took place on the Fixed Assets during 2023/24 and no impairments were required.

NOTE 7 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2023-24	2022-23
	£	£
Amounts falling due within one year:		
Prepayments	12,213	11,641
Other Debtors	-	753
Accrued EU Income	-	49,720
Balance at 31 March	12,213	62,114

NOTE 8 - CASH AND CASH EQUIVALENTS

	2023-24	2022-23
	£	£
Balance at 1 April	29,688	58,453
Net change in cash and cash equivalent balances	14,443	(28,765)
Balance at 31 March	44,131	29,688

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

NOTE 9 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME

	2023-24	2022-23
	£	£
Amounts falling due within one year:		
Taxation and social security	8,228	14,476
Accruals	106,949	78,810
Other Creditors (VSS Cash Advance)	-	32,055
Balance at 31 March	115,177	125,341

NOTE 10 - LEASES

The Commission signed a Memorandum of Temporary Occupation (MOTO) agreement for premises at Equality House on the 9th November 2015. The MOTO expired on 31st August 2019 and has been further extended to 31st July 2026 subject to review. The commitments of this MOTO under IFRS 16 Leases are as follows:

Buildings Lease - Right of Use Asset	2023-24 £	2022-23 £
Not later than 1 year	26,601	26,601
Later than 1 year and not later than 5 years	35,468	62,069
Interest	(611)	(1,285)
Present value of obligations	61,458	87,385

NOTE 10a- CASH OUTFLOW FOR LEASES

	2023-24 £	2022-23 £
Total Cash outflow for Leases	26,601	26,601

NOTE 11 - RELATED PARTY TRANSACTIONS

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

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

	2023-24 £	2022-23 £
TEO Grant-In-Aid Income	863,000	907,000
Special EU Programmes Body Income	-	19,882
Equality Commission	83,740	101,279
Department of Finance	7,401	16,047
The Executive Office	-	5,906

NOTE 12 - EVENTS AFTER THE REPORTING PERIOD

There were no significant events after year end.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on the 15 November 2024.