

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

## **Annual Report and Accounts 2024-25**

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 10 October 2025



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## ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	<b>Page</b>
<b>Chief Executive's Report</b>	1
<b>1. Performance Report</b>	
1.1 Overview	4
1.2 Performance Analysis	8
<b>2. Accountability Report</b>	
2.1 Corporate Governance Report	31
2.1.1 Directors Report	34
2.1.2 Statement of Accounting Officer Responsibilities	35
2.1.3 Governance Statement	
2.2 Remuneration & Staff Report	49
2.3 Assembly Accountability & Audit Report	66
<b>3. The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly</b>	67
<b>4. Financial Statements 2024-25</b>	
4.1 Statement of Comprehensive Net Expenditure	72
4.2 Statement of Financial Position	73
4.3 Statement of Cash Flows	74
4.4 Statement of Changes in Taxpayers Equity	75
4.5 Notes to the Accounts	76

## Chief Executive's Report

The 2024-25 year has been a period of profound change and continued challenge across Northern Ireland's political and societal landscape. For victims and survivors of the Troubles, these shifts have brought both new opportunities and persistent uncertainties. In this context, the Commission for Victims and Survivors (the Commission) has remained unwavering in its mission: 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.

This year has been marked by political transition, institutional uncertainty, and the emergence of new policy priorities. Throughout this period, the Commission has continued its vital work without a sitting Commissioner following the departure of Ian Jeffers in January 2024. While our team has remained dedicated, resilient, and effective the absence of a commissioner has been a notable gap in our leadership. We are therefore pleased to welcome the appointment of Joe McVey as Commission for Victim and Survivors, who will take up post on 6 October 2025. His appointment marks a critical step forward in restoring visible leadership, strategic direction, and strong advocacy for victims and survivors to ensuring that their voices are heard and championed at the highest levels of government and civil society.

The return of the Northern Ireland Assembly in early 2024 has brought cautious optimism for renewed focus on legacy matters. We have welcomed early signs of engagement from Ministers, MLAs, and Executive Departments. The publication of a new ten-year Strategy for Victims and Survivors by The Executive Office represents a significant milestone. We commend the Executive for acknowledging the evolving and long-term nature of victims' needs, and we stand ready to support the delivery of meaningful, measurable outcomes through this Strategy.

One of the most consequential developments of the year has been the UK Labour Government's formal commitment to repealing and replacing the controversial Legacy Act. In our many engagements with Ministers, MPs, peers, and civil servants, the Commission has consistently championed a new legislative framework rooted in the principles of justice, dignity, accountability, and truth. In the interim, we continue to monitor the operations of the Independent Commission for Reconciliation and Information Recovery (ICRIR). While the structural and legal foundations of ICRIR remain deeply contested, we have prioritised ensuring that victims' voices are heard, their concerns addressed, and that any engagement remains transparent and victim-centred.

The opening of the Omagh Inquiry in summer 2024 has brought renewed focus to long-standing issues of truth recovery, accountability, and institutional learning. We

have worked closely with affected families and communities, providing support and advocating for a process that is sensitive, thorough, and constructive. The Inquiry is a vital reminder that legacy is not a historical footnote - it is a lived reality with ongoing consequences for individuals, families, and society as a whole.

In December 2023, the Commission submitted formal advice to The Executive Office on the pressing issue of recognition for those bereaved by the Troubles. This advice focused on the introduction of a one-off payment to acknowledge the profound and enduring loss experienced by families who lost loved ones during the conflict. The Commission's recommendation followed extensive engagement with bereaved individuals and groups, as well as detailed policy analysis. The pain of bereavement is life-long, and for many, the absence of formal recognition has compounded feelings of injustice and exclusion. This proposed payment would not replace their loss, but it would mark an important step in acknowledging their suffering in a meaningful and respectful way. The Commission strongly believes that all bereaved families should be treated with equal compassion and dignity. We will continue to advocate for a scheme that is inclusive, accessible, and reflective of the principles of fairness and reconciliation. This advice forms part of our ongoing commitment to ensure that victims and survivors are heard, respected, and supported in practical and symbolic ways. A just and lasting peace must include recognition for all those who have suffered.

Our engagement with the Victims' Payment Board continues to be a cornerstone of our work. The Troubles Permanent Disablement Payment Scheme is a critical mechanism for delivering recognition and redress. We have advocated firmly against rigid administrative deadlines - such as the original August 2024 cut-off for backdated applications - and we welcomed the Secretary of State's decision to extend this. Nonetheless, ongoing oversight is essential to ensure that payments are made fairly, efficiently, and with dignity.

The Regional Trauma Network (RTN) continues to play a vital role in addressing the legacy of the past and supporting the health and wellbeing of victims and survivors across Northern Ireland. In 2024–25, the RTN advanced its cross-sector, trauma-informed approach, ensuring access to tailored psychological therapies and coordinated support services. The Commission recognises the dedication of health professionals, service providers, and community partners whose work enables individuals and families to navigate complex trauma with dignity. Their efforts to build trust, reduce stigma, and provide safe spaces for healing remain essential. Challenges around accessibility and long-term funding persist, yet the RTN has shown resilience and a willingness to evolve. Importantly, victims and survivors continue to shape services through their lived experience, guiding ongoing improvements. Looking ahead, the Commission remains committed to championing the RTN's development and ensuring it continues to deliver responsive, inclusive, and meaningful support. This year also saw the continuation of our cross-jurisdictional engagement strategy, encompassing Northern Ireland, Great Britain, and the Republic of Ireland. Following

the release of our third population survey in May 2024, we undertook an extensive series of stakeholder briefings across all three jurisdictions. These data-rich engagements have strengthened our advocacy for coordinated policy responses to legacy issues - particularly in areas such as health, welfare, mental wellbeing, and education. We have also made significant progress in embedding the voices of younger generations into our work. Our Youth Panel has brought fresh insight, energy, and challenge to the Commission's thinking. Their contributions have been particularly influential in shaping policy on education, mental health, and intergenerational impact. Alongside them, the Victims and Survivors Forum - whose membership was refreshed in 2023 - continues to be a critical source of lived experience, strategic guidance, and moral authority in all we do.

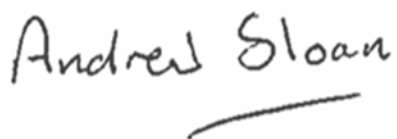
Education remains a vital lever for long-term change. We were encouraged by The Executive Office's positive reception of our 2024 education paper, which set out a comprehensive framework for embedding inclusive, accurate, and sensitive education on the Troubles across the school curriculum. In the year ahead, we will redouble our efforts to see these recommendations translated into tangible, system-wide action that empowers young people with knowledge, empathy, and critical understanding.

As we move into a new phase of legislative review, strategic renewal, and political engagement, the Commission's core priorities remain unchanged:

- Advocacy that amplifies the voices and experiences of victims and survivors;
- History and Education that fosters understanding and healing; and
- Support for Young People who inherit the legacy of conflict but also carry the hope of a more peaceful and inclusive future.

In closing, I want to express my deep gratitude to the dedicated staff of the Commission, to the members of the Victims and Survivors Forum and Youth Panel, and to the many individuals and organisations who have shared their time, knowledge, and lived experience with us. Your courage, honesty, and resilience are the foundations upon which our work rests. We remain committed to standing with victims and survivors - today, tomorrow, and for as long as it takes.

**Andrew Sloan**

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

**Commission for Victims & Survivors**  
**24 September 2025**

# **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 Corporate Plan. During the reporting period, performance has been reviewed by my Senior Management Team (SMT) with reports provided to TEO as appropriate. Compliance with Section 75 of the Northern Ireland Act relating to Equality is also completed by the Commission.

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 Programme for Government 2024-2027 'Our Plan : Doing What Matters Most';
- TEO's ten-year strategy for victims and survivors of the troubles/conflict 2024-2034;
- 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 then reported to the Audit and Risk Assurance Committee (ARAC) on a quarterly basis. The Commission's policy towards risk is outlined in its Risk Management Strategy.

During the 2024-25 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 2024-25 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 2025-26 approved baseline budget was set at £925,000 resource and depreciation non-cash costs of £38,000. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

## **Performance Summary**

In 2024-25 there were 23 key delivery targets in the Outcome Delivery Plan (ODP), with 21 (91%) targets achieved, 2 targets (9%) partially achieved / achievable. This is detailed under each corporate objective in the tables on pages 10 to 20.

In summary, the Commission reported a net overall underspend on the budget of £6,805 representing 0.97% of the total budget available.

Financial Performance section is on page 28.

## **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><b>Outcome</b> – The Commission’s participation seeks to ensure that the Regional Trauma Network is adequately resourced with pathways working effectively.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• The Commission’s participation in relevant Regional Trauma Network oversight bodies, including the development of workplans.</li> <li>• Involvement in progressing the RTN Research Strategy and Action plan.</li> <li>• Analysis of RTN data being reported into the RTN portal.</li> </ul>	✓			
<p>1.2.</p> <p>PEACE Plus research plans designed, and implementation commenced.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• Scoping of the two Peace Plus research projects, including establishment of Research Advisory Groups.</li> <li>• Recruitment of Research Co-ordinator fixed term post, and induction.</li> <li>• Delivery commenced of one research project.</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>1.3.</p> <p>Great Britain population key findings and analysis communicated widely, with priority actions agreed and implementation sought.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Engagement plan developed.</li> <li>Engagement with victims and survivors, groups and decision-makers on research findings.</li> </ul>	✓			
<p>1.4.</p> <p>Priority areas for action in the Republic of Ireland progressed with decision-makers.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Delivery of engagement plan</li> </ul>	✓			
<p>1.5.</p> <p>Comparison of Republic of Ireland / Great Britain / Northern Ireland population survey findings.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Paper developed which analyses key similarities and differences in the three Commission's population survey findings.</li> </ul>	✓			
<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>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• Review of Victims and Survivors Service quarterly reports, with relevant actions taken.</li> <li>• Engagement with Victims and Survivors Service funded organisations, and other representative groups.</li> <li>• Review of Troubles Permanent Disablement Payment Scheme data, with relevant actions taken.</li> <li>• Review of Regional Trauma Network data (as available), with relevant actions taken.</li> <li>• On-going review of the Commission's standards.</li> </ul>				
<p>1.7.</p> <p>Advice to Government drafted and disseminated on the needs of bereaved people and key stakeholders engaged.</p> <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• Engagement plan implemented.</li> </ul>	✓			
<p>1.8.</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> <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• Review implementation of the Strategy and provide advice to The Executive Office as appropriate.</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> <li>Undertake actions which fall to the Commission within the Strategy.</li> <li>Provide baseline data gathered from the three population surveys carried out in Northern Ireland, Republic of Ireland and Great Britain.</li> <li>Repeat the population survey carried out in Northern Ireland to update the data and monitor progress.</li> </ul>				
<p>1.9.</p> <p>Peace IV Trauma research policy recommendations developed, finalised and key stakeholders engaged.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Policy recommendations finalised and approved.</li> <li>Engagement plan developed and implemented.</li> <li>Position paper(s) produced in an accessible format / document.</li> </ul>	✓			
<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> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Review implementation of the Strategy and provide advice to The Executive Office as appropriate.</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<ul style="list-style-type: none"> <li>Undertake actions which fall to the Commission within the Strategy.</li> <li>Provide baseline data gathered from the three population surveys carried out in Northern Ireland, Republic of Ireland and Great Britain.</li> <li>Repeat the population survey carried out in Northern Ireland to update the data and monitor progress.</li> </ul>				
<p>1.11. The Commission's participation seeks to ensure that the relevant Government Strategies, including the Programme for Government, reflect the Commission's recommendations.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Responses drafted to relevant Government consultations, including the Programme for Government, identifying interventions required to meet the needs of victims and survivors.</li> </ul>	✓			
<p>1.12. The Commission's participation seeks to ensure that the Independent Commission for Information Recovery and Reconciliation is adequately resourced and operating in a victim-centric manner.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Engage with the ICRIR to ensure victims and survivors' needs are met and expectations managed appropriately.</li> </ul>	✓			

**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. The Commission’s participation seeks to ensure that the Part IV of the Northern Ireland Troubles (Legacy and Reconciliation) Act implementation is adequately resourced and delivered in a timely manner.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• Work programme developed, agreed and actioned.</li> </ul>		✓		ICRIR is developing work plans for its role in relation to memorialisation and oral history under the broader theme of reconciliation. Details of this plan and how the Commission can engage to be provided, However, due to the staff absence and vacancy, this will not be fully progressed until 2025/26.
<p>2.2. Victims and Survivors Forum adequately supported to fulfil its agreed role.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• Work programme developed, agreed, and actioned.</li> </ul>	✓			
<p>2.3 The specific needs of groups within the definition of victims and survivors are recognised, understood and met.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• Development of briefing papers, based on evidence and engagement, on the specific needs of women and girls.</li> <li>• Engagement plans developed and delivered.</li> </ul>	✓			

### 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 provides insights into Commission's work via its agreed workplan.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Youth panel delivers agreed workplan activities.</li> <li>End of year one evaluation of youth panel, with lessons learned for year two of the project.</li> </ul>	✓			
<p>3.2.</p> <p>Building for the Future by Learning the Past – action plan implemented with progress in meeting agreed metrics.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Agreed priority areas progressed via engagement plan.</li> </ul>	✓			
<p>3.3.</p> <p>Commission's positions paper on paramilitarism produced.</p> <p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>Develop and implement engagement plan.</li> </ul>	✓			
<p>3.4.</p> <p>Young People in Northern Ireland attitudinal survey scoped.</p>		✓		The Commission staff continue to discuss plans for a survey on young people's attitudes and potential issues.

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>Scoping and design of survey of young people's attitudes towards relevant victim and survivor issues.</li> </ul>				<p>Northern Ireland Youth Forum has stated that it has envisaged a smaller and more straightforward survey.</p> <p>The Commission surveys contracted out, details to be discussed and agreed upon in meetings following engagements and Virtual Reality Experience. A new Work plan will be developed during 2025/26.</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><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• Quarterly website audits ensure site accurately reflects work being undertaken.</li> <li>• Develop a digital media Content Plan.</li> <li>• Use print and broadcast media to profile significant areas of work.</li> <li>• Ensure appropriate contracts, software and reporting methods are in place to capture activity.</li> </ul>	✓			
<p>4.2.</p> <p>Skilled, competent, and engaged workforce who are supported in their delivery of work programmes.</p> <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Recruitment of staff to fill vacancies following the finalisation of the Business</li> </ul>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p>Consultancy Services organisational review.</p> <ul style="list-style-type: none"> <li>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.</li> <li>Review corporate policies in accordance with agreed review dates.</li> <li>Continued migration of all business operations to the Microsoft 365 and Cloud platforms.</li> </ul>				
<p>4.3.</p> <p>Continually review internal operations to ensure they remain effective and efficient.</p> <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>Internal Audit plan developed by Audit and Risk Assurance Committee, the Commissioner and Chief Executive and implemented by internal auditors.</li> <li>Recommendations from Internal and External Auditors implemented within agreed timeframe.</li> </ul>	✓			
<p>4.4.</p> <p>Effectively manage public money ensuring value and compliance with the law and public sector guidelines.</p>	✓			

Outcome & Outputs	Performance Assessment			Explanation for non-achievement
<p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• Business cases developed for all projects and approved in accordance with policy.</li> <li>• Post project evaluations carried out within the agreed timeframe.</li> <li>• Manage our budget to ensure that it is not overspent (zero tolerance) or is not underspent by more than 1.5%.</li> <li>• Annual Report and Accounts 2023/24 produced by August 2024 for audit by Northern Ireland Audit Office. Annual Report and Accounts laid by 31 December 2024.</li> <li>• Audit and Risk Assurance Committee and Board meet 4 times each year and the Senior Management Team meets 10 times per year.</li> <li>• Corporate and Team Risk Registers are reviewed by Board, Audit and Risk Assurance Committee and Senior Management Team.</li> </ul>				

## **Policy Development, Research and Engagement - 2024-25**

During 2024-25 the Policy, Development, Research and Engagement (PDRE) team undertook a range of research and policy development activities, with engagement embedded within each.

In the reporting period, the development of policy remained constrained by the continued absence of a Commissioner. However, given the dynamic environment of several policy areas, we are exceptionally grateful to our generous and dedicated Victims Forum members who continued to support the Commission by providing valuable insights and participated in policy development with key stakeholders on a range of issues. Progress was made in a number of key areas that are outlined below.

### **Legacy Act (2023) implementation and proposals for amendment.**

Following the implementation of the Legacy Act (2023) and subsequent legal challenges to it in the Northern Ireland Courts and ICRIR becoming operational in May 2024, we engaged with a wide range of key stakeholders on legacy matters. These matters included the compatibility of the Act with Human Rights and the ability of the Act's provisions to build or command trust with victims and survivors. We engaged with ICRIR on matters such as the development of a Trauma and Resiliency informed approach.

We received updates and engaged with a broad range of stakeholders including officials and representatives from the Irish, UK and US governments, Operation Kenova, the Northern Ireland Human Rights Commission and academics on issues relating to the Legacy Act including Human rights issues, the importance of an information retrieval process, acknowledgement and reconciliation.

### **Strategy for Victims and Survivors (2024-34)**

The Commission welcomed the publication of the new Strategy for Victims and Survivors 2024-34 published by the First Minister and deputy First Minister in October 2024. Since publication we have been working with TEO and Victims and Survivors Service (VSS) to develop Actions Plans that will inform implementation of key activities under the three pillars of the Strategy. Work will continue into 2025-26 including consultation with all sectoral partners as part of the process to finalise and implement the Action Plans.

### **PEACEPLUS Victims and Survivors Research Programme**

During this year, the PDRE team, worked with the Lead Partner, VSS in developing plans for the implementation of a community-based research programme under the PEACEPLUS Victims and Survivors Programme. These agreed plans were developed into a draft research programme that will be co-managed and delivered by the

Commission in partnership with ten community-based victims organisations and Pobal.

The programme that will run until 2028 will deliver two co-produced research projects in the areas of Troubles-related trauma and evidence-based service provision and a societal conflict-legacy study examined from a victim-centred perspective. Both projects align with the wider objectives of the PEACEPLUS Victims and Survivors Programme that seeks to improve the health and wellbeing of victims and their families including targeting hard to reach and marginalised individuals and communities who continue to endure the impact of societal based legacy issues.

Following receipt of a funding advance in December 2024, the Commission commenced a process to recruit a PEACEPLUS Research Programme Support Officer who will provide key management and administrative support to the Commission in the years ahead. This new staff member took up post in August 2025.

### **Population Surveys**

In mid-2024 the Commission completed a population survey in Great Britain in partnership with YouGov that has helped inform understanding and responses to address a range of issues impacting the health and wellbeing of victims and survivors of the Troubles. This followed the completion of two other population surveys in recent years, in Northern Ireland in 2021 and in the Republic of Ireland in 2023.

The PDRE team produced a comparative information paper in September 2024 that presented a series of findings from the GB study and the other two survey reports. Some of the headline findings contained in this paper include that 8% of adults living across GB said that they could meet the definition of a victims and/or survivor. This compared to 10% of the adult population in RoI and almost a quarter (24%) of adults in NI similarly responded that they could meet the definition. Additionally, 21% of adults in NI reported that their mental health has been affected by their experience of the Troubles while the figures in RoI in 2023 and in GB in 2024 were 7% and 4% respectively. The PDRE team plan to conduct a further NI-based population survey next year.

### **Regional Trauma Network**

The Commission continued to monitor the development and operation of the RTN, a specialist trauma focussed psychological therapy service based on a partnership between the statutory health system and community organisations supporting the mental health needs of victims and their families. The Commission's staff also worked closely with RTN colleagues to develop and finalise a new three-year Research Strategy and Action Plan for the Network. Both the Strategy and Action Plan were approved by the RTN Partnership Board in September 2024.

## **Engagement**

Throughout the reporting period, we conducted extensive engagement on other policy related issues such as:

- Engagement with officials from the Northern Ireland Office (NIO) in relation to the Secretary of State's review of the Victims Payments scheme;
- Engagement with the Independent Reporting Commission on issues relating to tackling paramilitarism;
- Acknowledgement and memorialisation, specifically through the Annual Day of Reflection;
- Issues relating to education and cross-community work; and
- Quarterly engagement with partners in the VSS and Victims Payments Board (VPB).

## **Communications and Engagement 2024-25**

The 2024-25 financial year saw a continuation of meaningful and consistent engagement building upon the previous year.

Much of the Commission's stakeholder engagement involved key developments around victims and survivors' issues: namely engaging with representatives of the NIO and the ICRIR. Unfortunately, the Commission has been without a Commissioner since January 2024 and this has impacted engagement. Despite this, the Commission's Victims and Survivors Forum have continued to have high-level engagements throughout the year 2024-25.

Alongside the engagements with the NIO and the ICRIR, the Commission is pleased to have been a part of many high-profile conferences and events during the past year. Of note are the many events acknowledging victims and survivors, such as the Challenges and Successes of North-South Cooperation held by the North-South Ministerial Council in September, the South East Fermanagh Foundation Launch Event for their Memorial Quilt Exhibition in October, and the Service for the Annual Day of Reflection organised by Corrymeela and the Commission on the 21 June 2024. The Commission also attended the launch of several reports, such as the Committee on the Administration of Justice and Queens University Belfast's joint report titled 'What could substantive 'root and branch' reform of the ICRIR look like? and would it be enough' in November, which provided information key to legacy issues affecting victims and survivors. Furthermore, the Commission attended the European Victims Day in March, which was held at Stormont and heard the lived experience of victims and survivors.

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, with the Northern Ireland Youth Forum and with the Director of TEO Programme on Paramilitarism and Organised Crime. It was a privilege for the Commission to witness the longevity and transferability of this project across varying sectors of Northern Ireland. We hope to continue mainstreaming the experience and make it more accessible to the public.

Following the Legacy Act being brought into force on 1 May 2024, the Commission and the Victims and Survivors Forum held, and continue to hold, 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 Chief Constable of the PSNI, the PSNI Legacy Investigation

Branch, Chief Commissioner for the Northern Ireland Human Rights Commission and representatives from the ICRIR.

The Commission maintained regularly scheduled meetings throughout the year with representatives from the VSS as well as the VPB and the RTN. This enabled the Commission to discuss any issues or updates on victim service delivery.

Another large part of this year's engagements concerned the Northern Ireland Population Survey.

The end of the year saw further highlights in the realm of engagement. The Commission met up with the Northern Ireland Youth Forum who lead the Commission's youth forum and work to build their capacity regarding the history and education of victims and survivors. Moreover, the Commission regularly met with Queens University Belfast academics to discuss issues relating to paramilitary activity and violence, as well as the role they could play in legacy issues and information recovery. The Commission also met with other academics in 2025 to discuss other issues concerning victims and survivors; for example, physical and mental health, history and education, and acknowledgement.

Forum Members also attended an event to mark developments of the RTN, including the Commission's work on the RTN's Research strategy. Two Forum Members have also volunteered their time to offer service users' insights of the RTN. Furthermore, the RTN, in partnership with the Safeguarding Board for Northern Ireland, have been hosting fortnightly 'Lunch 'n' Learn' events that educate attendees on their Trauma Informed Organisational Toolkit as well as other topics to better organisation to become more trauma informed.

In total, the Commission conducted 209 engagements in the 2024-25 financial year (2023-24: 222 engagements). The Commission has continued to attend meetings of importance with key stakeholders, such as officials of the Northern Ireland Office, Department of Foreign Affairs in Dublin, and the Members of Parliament in Westminster. We have been insistent at keeping victims and survivors' issues at the forefront despite the lack of a Commissioner.

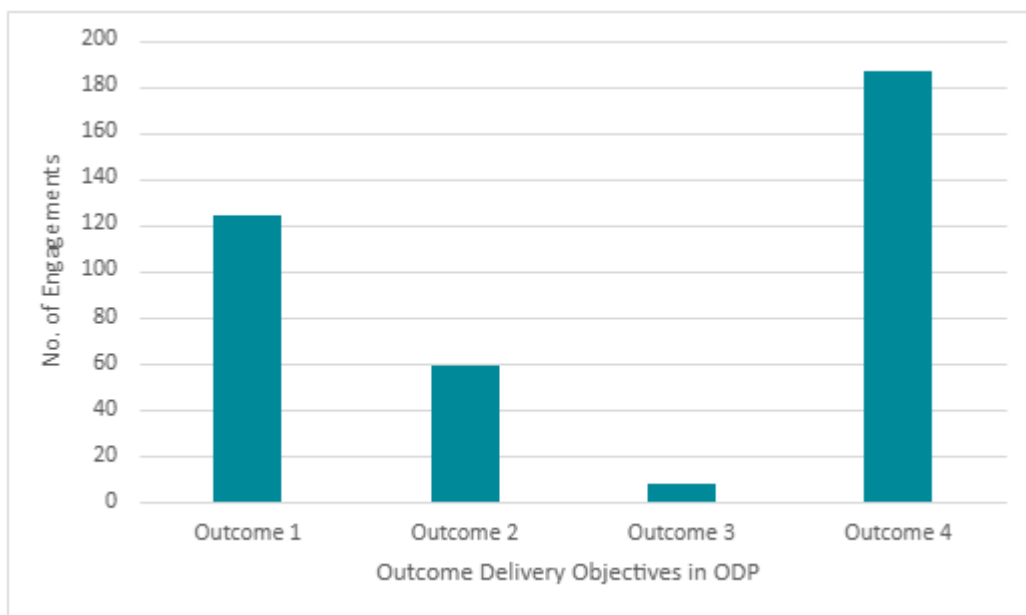
With a replenished Victims and Survivors Forum consisting of 17 members and with the appointment of a new Commissioner, the Commission is committed to maintaining frequent and meaningful engagement with its key stakeholders going forward and is in a positive position to do so.

## Breakdown of Stakeholder Engagement by Outcome Delivery Objectives

The Commission has four outcome delivery objectives:

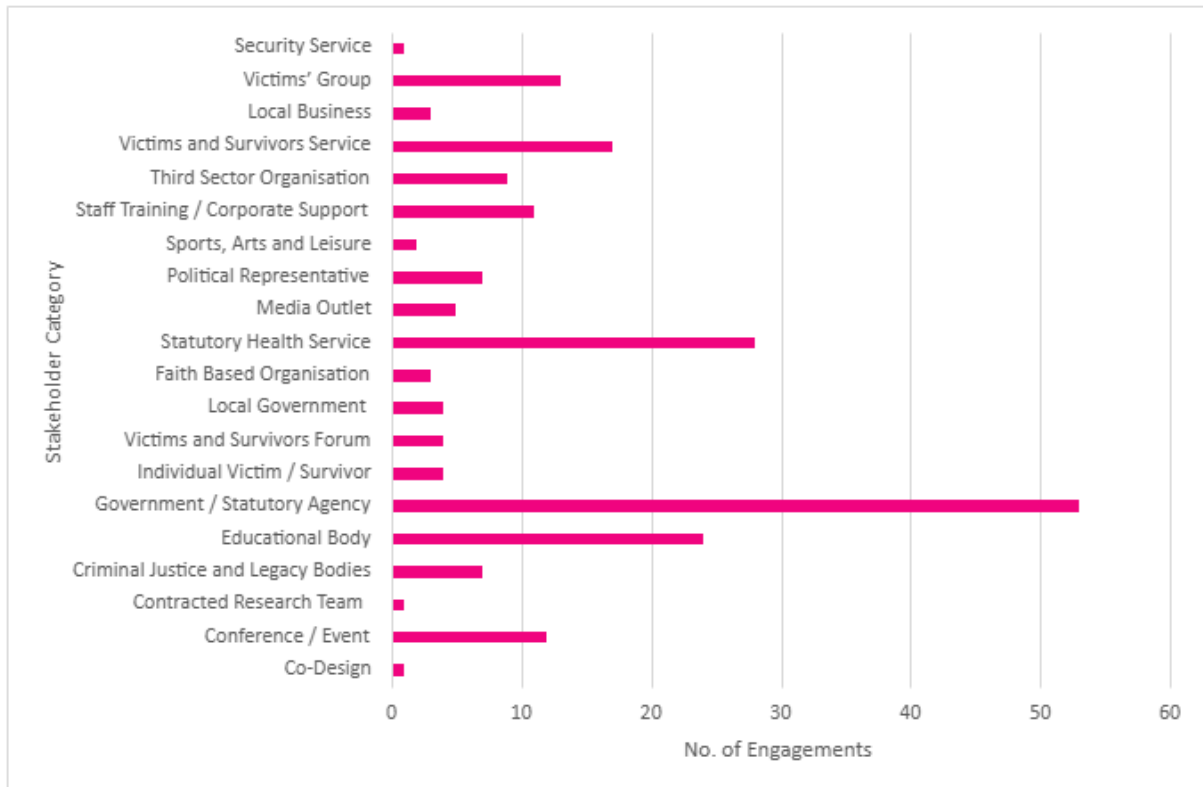
- **Outcome 1:** The needs of victims and survivors are met and their lives' improved.
- **Outcome 2:** Learning from the experiences of victims and survivors contributes to a lasting peace.
- **Outcome 3:** Supporting young people to build a reconciled society.
- **Outcome 4:** The Commission is an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

The following chart shows a breakdown of activity in line with the Commission's Outcome Delivery Objectives in 2024-25:



### Breakdown of Stakeholder Engagement by Stakeholder Category:

The graph below depicts the breakdown of engagement activity by the classification or category of stakeholder in the year 2024-25.



### Breakdown of Stakeholder Engagement by Stakeholder Issue:

The graph below shows a breakdown of engagement activity based on the Stakeholder issue relevant to engagements in the year of 2024-25.



## 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 initial resource budget allocation for 2024-25 was £849,000 (2023-24: £863,000), with a non-cash budget for 2024-25 of £47,000 (2023-24: £48,000). This £47,000 includes a technical adjustment for the impact of IFRS 16 leases. There is a technical adjustment needed of £28,000 between resource and non-cash costs.

As a result of the monitoring rounds the Commission made easements of £185,000 revenue funding and £9,000 easement in relation to non-cash Depreciation. The total Resource, Capital and Non-cash Costs for the 2024-25 year was £702,000.

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

Expenditure Heading	Resource Budget 2024-25	Actual 2024-25
Salaries	£459,400	£453,087
Overheads & other	£151,940	£153,723
Programme	£52,660	£55,595
<b>Total Recurrent (Resource)</b>	<b>£664,000</b>	<b>£662,405</b>
Capital	£Nil	£Nil
Non-Cash Costs	£38,000	£32,790
<b>Total Budget</b>	<b>£702,000</b>	<b>£695,195</b>

In summary, the Commission reported a net overall underspend on the budget of £6,805 representing 0.97% of the total budget available.

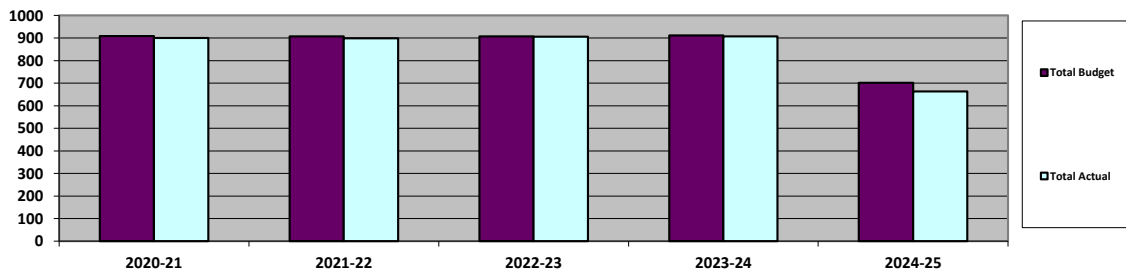
The Statement of Comprehensive Net Expenditure is set out in the Financial Statements at page 72 with supporting notes.

## Long Term Expenditure Trends (5 years)

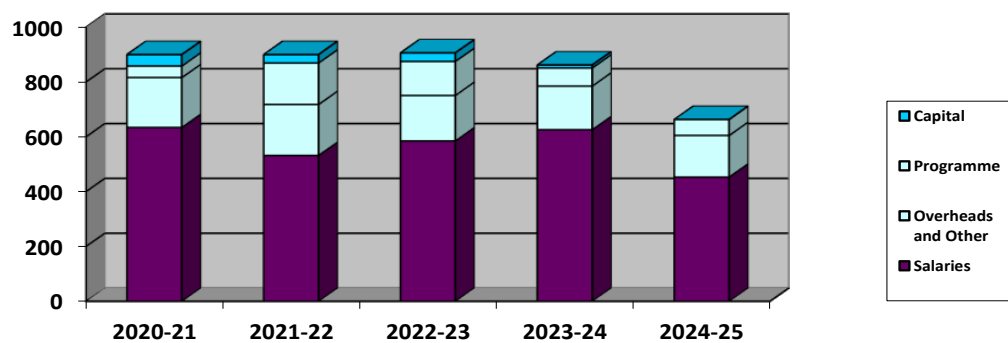
Expenditure Heading	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25
Salaries	£635,628	£531,599	£585,402	£626,425	£453,087
Overheads	£182,044	£185,639	£139,595	£158,722	£153,723
Programme	£42,105	£151,079	£123,918	£65,978	£55,595
Capital	£41,733	£30,219	£31,000	£11,241	£Nil
<b>Total</b>	<b>£901,510</b>	<b>£898,536</b>	<b>£879,915</b>	<b>£862,366</b>	<b>£662,405</b>

## Analysis of Expenditure by Chart

### Total Actual vs Total Budget

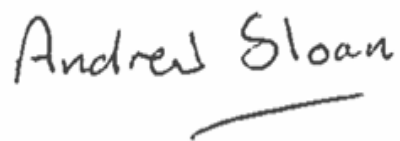


### Expenditure in year by heading



## **2025-26 Financial Year**

The 2025-26 approved baseline budget was set at £925,000 resource and £38,000 depreciation 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**  
**24 September 2025**

## **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. These meetings are 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. The previous Commissioner, Ian Jeffers, left his post on 5 January 2024 and TEO and Ministers have appointed a new Commissioner Joe McVey who takes up his post in October 2025.

There were no Board meetings during 2024-25.

## **Chief Executive and Interim Commissioner**

The Chief Executive was temporarily promoted, effective from 6 January 2024, in recognition that there is no Interim Commissioner but that his workload will be significantly increased.

## **Senior Management Team**

The Chief Executive during 2024-25 was supported by a Senior Management Team comprising:

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

## **Register of Interests**

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

## **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The Comptroller and Auditor General is Head of the Northern Ireland Audit Office and 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 2024-25 will result in an audit fee of £17,800 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. An audit fee of £16,800 was charged for the audit of the financial statements for 2023-24.

There was no non-audit work undertaken, and therefore no remuneration for non-audit work paid to the auditors in 2024-25. (2023-24: nil)

## **Charitable Donations**

The Commission made no charitable or political donations during this period. (2023-24: nil)

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

Since the year end the Executive Office has successfully recruited and appointed a new Commissioner. Joe McVey who will take up his post at the Commission in October 2025.

## **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 2024 to 31 March 2025 the Commission paid 100% of invoices within 30 days (2023-24: 100%) and 96 % within 10 days (2023-24: 96%).

## **Personal data**

There were no data breaches in 2024-25 (2023-24: 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 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 2024-25. 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 as updated in November 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 2024-25 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 and 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 2024-25 there were no 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.

### **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 2024-25 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 (rebranded as Cooper Parry in July 2025), 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 2024-25. All members of the ARAC attended all meetings which were deemed quorate. Members also attended a Risk Management workshop at the Commission on the 5 June 2025.

In line with best practice set out in the Department of Finance (DoF) Audit and Risk Assurance Committee Handbook (April 2018) and the NIAO Effective Audit and Risk Assurance Committees (March 2025), 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 NIAO. The findings of the self-assessment are presented to the ARAC for action as appropriate. In 2024-25, 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 2025 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 Outcome Delivery 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 2024-25, 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 2024-25.

### **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 Assurance Risk Committee.

Assessing the completeness and effectiveness of the Commission's corporate governance arrangements forms part of the Internal Audit Plan. In December 2024, following a tender process, Cavanagh Kelly (rebranded as Cooper Parry in July 2025) were awarded the contract for the provision of Internal Audit services at the Commission for 3 years commencing in 2025-26 with the option of extension for a further 2 years.

The Accounting Officer and the Board are independently advised by the Head of Internal Audit who operated 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 after
- Providing advice to management on internal governance implications of proposed and emerging changes.

Internal Audit's reviews for this year included:

- Business Continuity Planning (BCP) – Satisfactory Assurance;
- Governance & Risk Management – Satisfactory Assurance;
- IT Security – Satisfactory Assurance;
- Follow Up Review.

Internal Audit has provided an overall Satisfactory Assurance rating for the period 2024-25 covering governance, risk and controls.

## **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 2023-24 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 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 when the Board is in place and quarterly to 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 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 2024-25 (2023-24: 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](http://www.cvsni.org). The Commission also has processes and practices in place to ensure that it is able to fully meet responsibilities under the Act and deal effectively with requests for information.

During the period 2024-25 the Commission:

- Processed one request for information under the Freedom of Information Act 2000 and no 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 (2023-24: 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 MPMNI updated in November 2023. 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 Audit and Risk Assurance 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 2024-25.

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, including senior civil servants (SCS), is approved by the Minister of Finance. Following approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in FD (DoF) 07/24.

Annual NICS pay awards are made in the context of the wider public sector pay policy. Subject to satisfactory testing, we paid the award effective from 1 August 2024, for NICS non-industrial and industrial staff, including SCS, in the May 2025 payroll.

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 and other eligibility criteria.

When in post 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 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 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](https://www.nicscommissioners.org))

The previous Commissioner, Ian Jeffers left his post on 5 January 2024 and TEO and Ministers have recruited and appointed a new Commissioner Joe McVey who takes up the post in October 2025.

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)

	2024-25				2023-24			
	Salary £	Benefits in kind (to nearest £100)	Pension Benefits ** (to nearest £1000)	Total (to nearest £1000)	Salary £	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
<b>Commissioner Ian Jeffers (Resigned 5 January 2024)*</b>	-	-	-	-	55-60 (FYE 75-80)	-	31	85-90 (FYE 105- 110)
<b>Chief Executive Andrew Sloan *</b>	80-85	-	31	110-115	65-70	-	27	90-95

\* Back pay of £4,866 for the period 2022-2024 is included as an accrual for the previous Commissioner who left his post as Commissioner on 5 January 2024. This was subsequently paid in May 2025. From 6 January 2024 the Chief Executive received additional salary in relation to being Temporary Promoted (TP'd) to the Senior Civil Service (SCS) as part of 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.

## **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 2024-25 (2023-24 : Nil).

## **Bonuses**

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

No bonuses were paid in the period 2024-25 (2023-24: Nil).

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

There was no compensation for loss of office in 2024-25 (2023-24: 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 2024-25 was FYE £80,000 - £85,000 (2023-24: FYE £75,000 - £80,000). This was 1.95 times (2023-24 1.88) the median remuneration of the workforce, which was £42,315 (2023-24: £41,263). See tables below.

	2024-25	2023-24	
Band of Highest paid Director's Total Remuneration (to the nearest £1,000)	80-85	75-80	
Range of Staff remuneration (to the nearest £1,000)	25-85	25-80	
Median Total Remuneration *	£42,315	£41,263	
Ratio	1.95 :1	1.88 :1	

	2024-25	2023-24	
% Change in the Highest Overall Directors Pay	5%	2%	
% Change in the Overall staff Pay	8%	14.5%	
Lower Quartile Median (25 percentile)	£37,362 (Ratio – 2.21:1)	£37,156 (Ratio – 2.09:1)	
Lower Quartile Median (50 percentile)	£42,315 (Ratio – 1.95:1)	£41,263 (Ratio – 1.88:1)	
Upper Quartile Median (75 percentile)	£43,832 (Ratio – 1.88:1)	£47,403 (Ratio – 1.63:1)	

In 2024-25, nil employees (2023-24, nil employees) received remuneration in excess of the highest-paid director. Annual remuneration scales ranged from £27,897 - £80,847 (2023-24: £26,017 - £76,997). The changes in salary between the current year and the previous year is due to the Chief Executive being temporarily promoted to Senior Civil Service (SCS) during 2024-25.

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 2024-25 (audited information)

	Accrued pension at pension age as at 31/3/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24 *	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
<b>Chief Executive Andrew Sloan</b>	10-15	0-2.5	177	136	24	-

\*The pension benefits of any members affected by the [Public Service Pensions Remedy](#) which were reported in 2022-23 based on **alpha** membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2023-24 based on PCSPS(NI) membership for the same period.

There are no partnership pension arrangements within the Commission.

## **Northern Ireland Civil Service Pension Schemes**

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

The alpha pension scheme was 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 and 2015 Remedy**

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 older (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. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, all Immediate Choice packs did not issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

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 [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

### **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 accrued 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 accrued 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).

## **Annual Benefit Statements**

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 [Civil Service Pensions \(NI\)](#).

## **Pension Increases**

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 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

## **Employee Contribution Rate**

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows<sup>1</sup>:

<b>Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025</b>		<b>Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025</b>		<b>Contribution rates – All members</b>
<b>From</b>	<b>To</b>	<b>From</b>	<b>To</b>	
£0	£26,302.49	£0	£27,091.99	4.6%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965.00 and above		£165,794.00 and above		8.05%

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<sup>1</sup> Rates are expected to change mid-year as a result of the outcome of the [consultation on Scheme Yield and Member Contributions](#)

## **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).

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

[Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK](#). As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

### **Real increase in CETV**

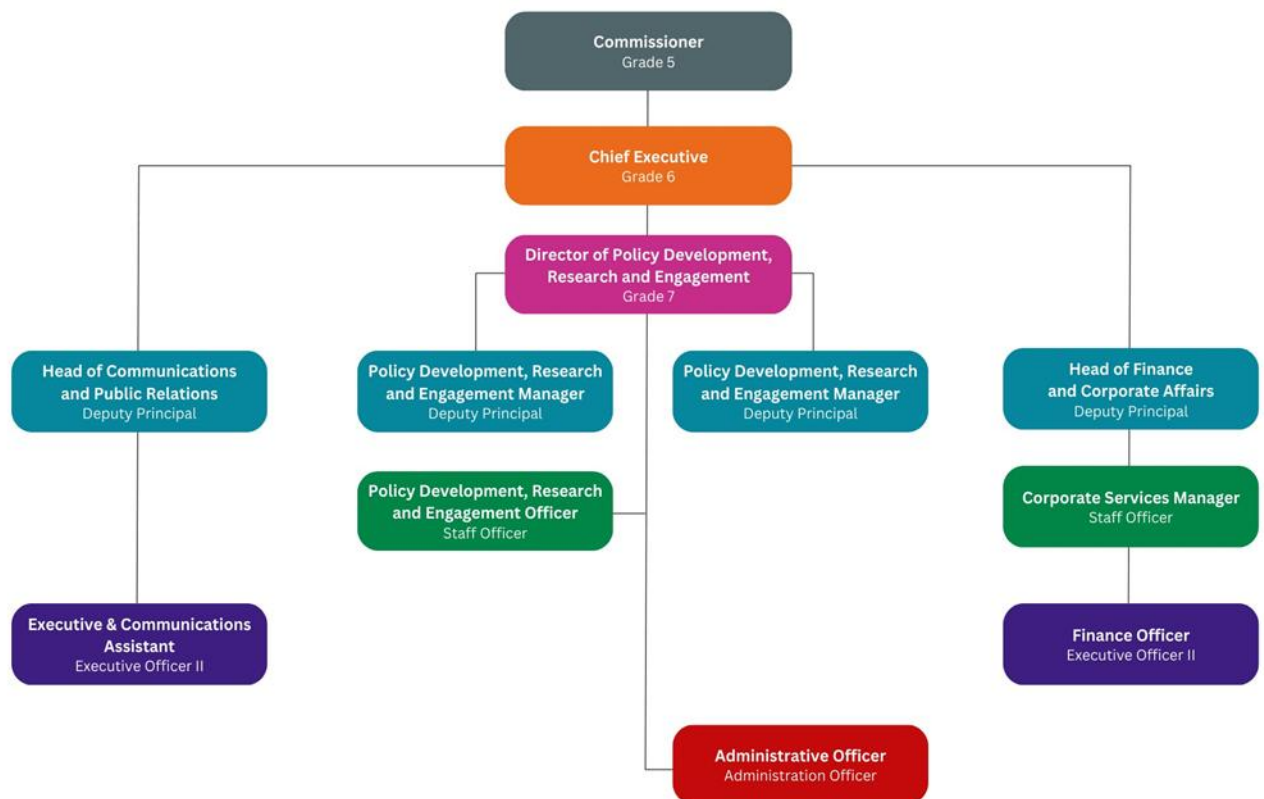
This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors 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 2025, 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 an Agency worker.

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 2024-25 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
<b>Directors</b>	1 (1)	0 (0)
<b>Senior Managers (Excludes 1 vacant post)</b>	2 (2)	1 (1)
<b>Employees (Excludes 3 vacant posts)</b>	1 (1)	3(2)

**Commission Staffing Statistics (including Agency) at 31 March 2025 (31 March 2024)**

## 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](http://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 centralised in NICSHR<sup>[1]</sup>. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line, and virtual classrooms), 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 recognises the importance of having skilled and engaged employees and continues to invest in learning and development. We avail of a range of mandatory training courses, on the NICS Links training system, which are completed and refreshed by all staff every 18 months.

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.

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<sup>[1]</sup> NICSHR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance

## **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, under NICS guidelines, encourages job applications from disabled people, positive action advertising and targeted advertising alongside a programme of outreach is used. The Commission 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 at <https://irecruit-ext.hrconnect.nigov.net/pages/content.aspx?Page=Information-for-Disabled-Applicants-> All selection panel members complete mandatory recruitment and selection training, and appointments to the NICS are made on merit on the basis of fair and open competition, adhering to the NICS Recruitment code at the link enclosed. <https://www.nicscommissioners.org/publications/recruitment-code-version-15-september-2023>.

## **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. NICS HR, 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 2023/24” report at <https://www.nisra.gov.uk/publications/sickness-absence-northern-ireland-civil-service-202324>. The 2024-25 sickness absence data is not currently available and will be published later this year.

## Commissioner

	Working days lost 2024-25	Average days lost per WTE member of staff	Absence rate 2024-25
Including long term absence	0	0	0%
Excluding long term absence	0	0	0%
2023-24	0	0	0%

## Staff

	Working days lost 2024-25	Average days lost per FTE member of staff	Absence rate 2024-25
Including long term absence	107	9	11.89%
Excluding long term absence	104	9	11.56%
2023-24 – Including long term absence	5	0.5	0.27%
2023-24 – Excluding long term absence	5	0.5	0.27%

## Senior Civil Servants

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

Salary Band	2024-25 Number	2023-24 Number
Pay Scale 1 £81,614 – £91,575	1	1

## Staff Costs (audited information)

	2024-25			2023-24	
	Permanently employed staff	Others (Agency Costs)	Commissioner	Total	Total
Wages and salaries	£273,644	£43,398	£4,455	£321,497	£477,183
Social security costs	£31,972	-	£491	£32,463	£39,014
Other pension costs	£98,117	-	£1,010	£99,127	£110,228
<b>Sub Total</b>	<b>£403,733</b>	<b>£43,398</b>	<b>£5,956</b>	<b>£453,087</b>	<b>£626,425</b>
Less recoveries in respect of outward secondments	-	-	-	-	-
<b>Total net costs</b>	<b>£403,733</b>	<b>£43,398</b>	<b>£5,956</b>	<b>£453,087</b>	<b>£626,425</b>

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 2024-25, employers' contributions of £99,127 were payable to the NICS pension arrangements at a flat rate of 34.25% of all pensionable pay for all salaries. ((2023-2024 £110,228) 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 (2023-2024: £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% (2023-2024, 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% (2023-2024 £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 (2023-24: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2023-24: £nil).

### Average number of persons employed (Audited)

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

2024-25					2023-24
Number					Number
Activity	Permanently employed staff	Agency	Commissioner	Total	Total
Commissioner	-	-	-	-	1
Management	3	-	-	3	4
General Administration	3	1	-	4	5
<b>Total</b>	<b>6</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>10</b>

### Staff turnover

During 2024-25 there was a 30% reduction in average staff numbers including permanent and agency posts. This was due to a number of leavers occurring during the year,

### Off Payroll Engagements

The Commission made no off-payroll payments during this period (2023-24: nil).

## **Consultancy Engagements**

The Commission made no payments to consultancy suppliers during 2024-25 (2023-24: £nil).

### **Exit Packages (Audited)**

There were no exit packages provided by the Commission during this period (2023-24- £nil).

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

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

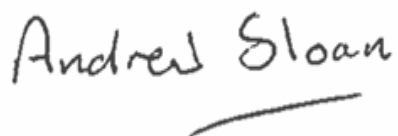
There were no losses or special payments during this period (2023-24:nil).

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

There were no fees and charges for the reuse of any information the Commission holds. (2023-24: 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. (2023-24: nil).

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**  
**24 September 2025**

## **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 2025 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 2025 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements 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 committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

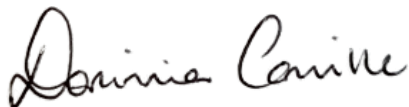
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing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

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

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

## Report

I have no observations to make on these financial statements.



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

**2 October 2025**

## STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025

	Note	2024-25 £	2023-24 £
<b>Income</b>			
EU Income	2	-	-
<b>Expenditure</b>			
Staff costs	3	453,087	626,425
Other Operating Expenditure	3	209,318	224,700
Depreciation and Amortisation	3	32,790	46,431
<b>Total Operating Expenditure</b>		<b>695,195</b>	<b>897,556</b>
<b>Net Expenditure for the year</b>		<b>695,195</b>	<b>897,556</b>
<b>Other Comprehensive Expenditure</b>		-	-
Items that will not be classified to net operating expenditure:			
Net loss on revaluation of Property, Plant & Equipment	4	4,581	645
<b>Comprehensive net expenditure for the year</b>		<b>699,776</b>	<b>898,201</b>

**All amounts above relate to continuing activities.  
The notes on pages 76 to 84 form part of these accounts.**

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	2024-25		2023-24	
		£	£	£	£
<b>Non-current assets</b>					
Property, plant and equipment	4	59,866		97,236	
<b>Total non-current assets</b>			<b>59,866</b>		<b>97,236</b>
<b>Current assets</b>					
Trade and other receivables	5	7,921		12,213	
Cash and cash equivalents	6	165,895		44,131	
<b>Total current assets</b>			<b>173,816</b>		<b>56,344</b>
<b>Total assets</b>			<b>233,682</b>		<b>153,580</b>
<b>Current liabilities</b>					
Trade and other payables	7	(222,277)		(115,177)	
Finance Lease	8	(25,478)		(26,091)	
<b>Total current liabilities</b>			<b>(247,755)</b>		<b>(141,268)</b>
<b>Total assets less current liabilities</b>			<b>(14,073)</b>		<b>12,312</b>
Non Current Liabilities - Finance Lease	8		(8,757)		(35,366)
<b>Total assets less total liabilities</b>			<b>(22,830)</b>		<b>(23,054)</b>
<b>Taxpayers' equity</b>					
General Fund			(22,102)		(26,907)
Revaluation reserve			(728)		3,853
<b>Total equity</b>			<b>(22,830)</b>		<b>(23,054)</b>

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

Andrew Sloan

**Andrew Sloan**  
Accounting Officer

**Date: 24 September 2025**

**The notes on pages 76 to 84 form part of these accounts.**

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2024-25	2023-24
		£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(695,195)	(897,556)
Depreciation and Amortisation	3	32,790	46,431
Net impact of IFRS16 Deferred interest		(871)	674
Decrease / (Increase) in trade and other receivables	5	4,292	49,901
(Decrease) / Increase in trade and other payables	7	107,100	(10,165)
<b>Net cash outflow from operating activities</b>		<b>(551,884)</b>	<b>(810,715)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	-	(11,241)
Payment of Finance Lease	8a	(26,352)	(26,601)
<b>Net cash outflow from investing activities</b>		<b>(26,352)</b>	<b>(37,842)</b>
<b>Cash flows from financing activities</b>			
Grant from The Executive Office (Sponsoring Department) - Grant-In-Aid		700,000	863,000
<b>Net financing</b>		<b>700,000</b>	<b>863,000</b>
<b>Net increase/ (decrease) in cash and cash equivalents in the period</b>	<b>6</b>	<b>121,764</b>	<b>14,443</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>44,131</b>	<b>29,688</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>165,895</b>	<b>44,131</b>

The notes on pages 76 to 84 form part of these accounts.

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2025**

	General Fund £	Revaluation Reserve £	Taxpayers' Equity £
<b>Balance at 31 March 2023</b>	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)
<b>Balance at 31 March 2024</b>	<b>(26,907)</b>	<b>3,853</b>	<b>(23,054)</b>
<b>Balance at 31 March 2024</b>	<b>(26,907)</b>	<b>3,853</b>	<b>(23,054)</b>
Grants from sponsoring department	700,000	-	700,000
Comprehensive Expenditure for the year	(677,395)	-	(677,395)
Auditors Remuneration	(17,800)	-	(17,800)
Revaluation Reserve Loss	-	(4,581)	(4,581)
<b>Balance at 31 March 2025</b>	<b>(22,102)</b>	<b>(728)</b>	<b>(22,830)</b>

The notes on pages 76 to 84 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 2024-25 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 2025 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 2024-25.

### 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 £700,000 in 2024-25 (2023-24: £863,000).

### 1.4 EU Income

In 2024-25 the Commission received an initial advance of EU deferred income of £102,481 (2023-24: £NIL) from the Special EU Programmes Body (SEUPB) in relation to PEACEPLUS funding. This has not been recorded in the Statement of Comprehensive Net Expenditure (SOCNE). The PEACEPLUS Programme expenditure will not begin until the 2025/26 financial year.

### 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 2024-25. 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 and up to 7 years maximum (policy updated in 2024-25) |

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) 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 2024-25, employers' contributions of £99,127 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay. (2023-24 £110,228 : Range of 28.7% to 34.2% of pensionable pay). 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 2024-25.

## 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 2025.**

The Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2024-25 and which are relevant to its operations. We have considered these and there were none required to be adopted to the year 31 March 2025.

I

## **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.

**NOTE 2 - Income**

	2024-25 £	2023-24 £
EU Income	-	-

The Commission received £102,481 relating to EU Deferred income in 2024-25 (Note 7). This will begin to be recognised as EU income during the 2025-26 year.

**NOTE 3 - Other Operating Expenditure**

	2024-25 £	2023-24 £
<b>Staff costs:</b>		
Wages & salaries	278,099	377,667
Social security costs	32,463	39,014
Other pension costs	99,127	110,228
Agency & Seconded staff costs	43,398	99,516
<b>Total for Staff Costs</b>	<b>453,087</b>	<b>626,425</b>
<b>Other expenditure:</b>		
Travel & subsistence	5,293	10,700
Staff and ARAC recruitment	12,619	11,008
Staff training	6,660	10,909
Postage	2	13
Telephone	4,831	4,241
Hospitality	-	124
External Audit	17,800	16,800
Internal Audit	10,474	10,348
Office consumables	14,533	8,614
Annual contracts	1,623	1,420
IT licences/services	26,100	24,727
Legal costs	-	5,280
Professional Fees Subscriptions	1,203	1,803
CPD Procurement Costs	5,919	196
Equality Services	220	800
Corporate services	8,110	11,819
	<b>115,387</b>	<b>118,802</b>
<b>Premises Costs</b>		
Equality House - MOTO	39,207	39,246
Interest on leases	(871)	674
	<b>38,336</b>	<b>39,920</b>
<b>Total Other Expenditure</b>	<b>153,723</b>	<b>158,722</b>
<b>Programme Expenditure</b>	<b>2024-25</b>	<b>2023-24</b>
	£	£
Engagement with the Sector	1,500	13,246
Population Survey	23,700	22,800
Victims and Survivors & Youth Forum	12,500	5,593
Forum	9,827	10,118
Communication Services (incl. Advertising)	1,588	7,741
Media Monitoring	6,480	6,480
<b>Total Programme Expenditure</b>	<b>55,595</b>	<b>65,978</b>
<b>Total Other &amp; Programme Expenditure</b>	<b>209,318</b>	<b>224,700</b>
<b>Total Operating Expenditure</b>	<b>662,405</b>	<b>851,125</b>

Non Cash Items	2024-25		2023-24	
		£		£
Depreciation and Amortisation		8,738		20,339
IFRS 16 Depreciation on Right of Asset lease		24,052		26,092
<b>Total Non Cash Items</b>		<b>32,790</b>		<b>46,431</b>

**Overall total** **695,195** **897,556**

Wages & salaries costs above include the fees relating to Audit and Risk Assurance Committee Members of £3,973 (2023-24: £5,312). Further analysis of staff costs is located in the Accountability report on page 64.

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

## NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

2024-25	Buildings - Right of Use	Furniture & Fittings	IT Equipment	Total
Cost	£	£	£	£
At 1 April 2024	113,066	34,409	64,560	212,035
Additions	-	-	-	-
Disposals	-	-	(5,193)	(5,193)
Revaluation	(8,839)	322	(807)	(9,324)
<b>At 31 March 2025</b>	<b>104,227</b>	<b>34,731</b>	<b>58,560</b>	<b>197,518</b>
<b>Depreciation</b>				
At 1 April 2024	52,184	10,857	51,758	114,799
Charged in year	24,052	3,441	5,297	32,790
Disposals	-	-	(5,193)	(5,193)
Revaluation	(4,079)	101	(766)	(4,744)
<b>At 31 March 2025</b>	<b>72,157</b>	<b>14,399</b>	<b>51,096</b>	<b>137,652</b>
<b>Net Book Value at 31 March 2025</b>	<b>32,070</b>	<b>20,332</b>	<b>7,464</b>	<b>59,866</b>
<b>Net Book Value at 31 March 2024</b>	<b>60,882</b>	<b>23,552</b>	<b>12,802</b>	<b>97,236</b>
<b>Asset Financing</b>				
Owned	-	20,332	7,464	27,796
Finance Lease	32,070	-	-	32,070
<b>Net Book Value at 31 March 2025</b>	<b>32,070</b>	<b>20,332</b>	<b>7,464</b>	<b>59,866</b>
<b>2023-24</b>	<b>Buildings - Right of Use</b>	<b>Furniture &amp; Fittings</b>	<b>IT Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2023	113,066	35,228	53,496	201,790
Additions	-	-	11,241	11,241
Disposals	-	-	-	-
Revaluation	-	(819)	(177)	(996)
<b>At 31 March 2024</b>	<b>113,066</b>	<b>34,409</b>	<b>64,560</b>	<b>212,035</b>
<b>Depreciation</b>				
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)
<b>At 31 March 2024</b>	<b>52,184</b>	<b>10,857</b>	<b>51,758</b>	<b>114,799</b>
<b>Net Book Value at 31 March 2024</b>	<b>60,882</b>	<b>23,552</b>	<b>12,802</b>	<b>97,236</b>
<b>Net Book Value at 31 March 2023</b>	<b>86,974</b>	<b>27,719</b>	<b>18,378</b>	<b>133,071</b>
<b>Asset Financing</b>				
Owned	-	23,552	12,802	36,354
Finance Lease	60,882	-	-	60,882
<b>Net Book Value at 31 March 2024</b>	<b>60,882</b>	<b>23,552</b>	<b>12,802</b>	<b>97,236</b>

**NOTE 5 - TRADE RECEIVABLES AND OTHER CURRENT ASSETS**

	2024-25 £	2023-24 £
<b>Amounts falling due within one year:</b>		
Prepayments	7,921	12,213
Other Debtors	-	-
<b>Balance at 31 March</b>	<b>7,921</b>	<b>12,213</b>

**NOTE 6 - CASH AND CASH EQUIVALENTS**

	2024-25 £	2023-24 £
Balance at 1 April	44,131	29,688
Net change in cash and cash equivalent balances	121,764	14,443
<b>Balance at 31 March *</b>	<b>165,895</b>	<b>44,131</b>

\* Includes £102,481 PEACE PLUS Advance held in the bank account at year end relating to the Other Creditors (Note 7). All balances are held with Commercial banks.

**NOTE 7 - TRADE PAYABLES, ACCRUALS AND DEFERRED INCOME**

	2024-25 £	2023-24 £
<b>Amounts falling due within one year:</b>		
Taxation and social security	8,534	8,228
Accruals	111,262	106,949
Other Creditors - PEACEPLUS Deferred Income (VSS)	102,481	-
<b>Balance at 31 March</b>	<b>222,277</b>	<b>115,177</b>

**NOTE 8 - 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. IFRS 16 represented 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 required 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. The commitments of this MOTO under IFRS 16

<b>Buildings Lease - Right of Use Asset</b>	2024-25 £	2023-24 £
Not later than 1 year	26,352	26,601
Later than 1 year and not later than 5 years	8,784	35,468
Interest (not later than 1 year)	(874)	(510)
Interest (Later than 1 year and	(27)	(101)
<b>Present value of obligations</b>	<b>34,235</b>	<b>61,458</b>

**NOTE 8a- CASH OUTFLOW FOR LEASES**

	2024-25 £	2023-24 £
Total Cash outflow for Leases	26,352	26,601

## NOTE 9 - 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.

	2024-25 £	2023-24 £
TEO Grant-In-Aid Income	700,000	863,000
Special EU Programmes Body Advance	102,481	-
Equality Commission	80,681	83,740
Department of Finance	17,149	7,401

## NOTE 10 - 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 2 October 2025.