



NDPB NICCY Annual Report and Accounts

For the year ended 31 March 2012

Laid before the Northern Ireland Assembly under Commissioner for
Children and Young people (Northern Ireland) Order 2003 by
OFMDFM

on

05 December 2012

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FOREWORD FROM THE COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE



Welcome to my Annual Report 2011-2012. The current Corporate Plan 2011-14 was drawn up to link more closely to the legislative remit*(outlined later) of my Office and specifically, my duties and powers as enshrined within the Commissioner for Children and young people (Northern Ireland) Order 2003.

While in practice, much of my work requires me to be responsive to the work of the Northern Ireland Executive, Departments and external/emerging developments, an aspect of my work must remain proactive, allowing me to investigate issues as I determine, in pursuance of the principal aim of this Office. In so doing I have ensured the voices and views of Children and young people were taken into account, as well as other individuals and organisations.

I wish to extend my thanks and appreciation to all my staff who deserve acknowledgement and praise for their hard work, dedication and commitment - particularly during a year in which we had to move premises from Millennium House to Equality House and during which we had no Chief Executive for a period of seven months. I am pleased that our move has resulted in significant savings of public monies at a time when we are witnessing the impact of economic recession and increasing pressures on the public purse. I am also happy to report that we appointed our new Chief Executive - Mairéad McCafferty - in February 2012. Mairéad brings a wealth of experience to the organisation and we are all looking forward to working with her.

During the previous business year under report, I have focused my powers and duties on improving and making children and young people's lives better with the resources available to me. I will continue in this work and that towards ensuring the rights of children and young people - as contained within national and international 'instruments' such as the United Nations Convention on the Rights of the Child (UNCRC), are realised, safeguarded and respected.

Of particular note this year has been our combined work with the other 3 UK Commissioners on a Mid-term Report¹ to the Committee overseeing implementation and realisation of Children's Rights as set out in the UNCRC. Coinciding with International Children's Day on 20 November, this highlighted ongoing concerns at the high levels of persistent poverty and the necessity for

¹ The UK Government is required to report every 5 years on its progress towards realisation of Children's and Young People's Rights as set out in the UNCRC.



children's budgeting – locally and nationally - to be given priority to protect vital services.

Our annual event for the 'legal community' focused on the UNCRC and its application in domestic courts on issues pertaining to breaches of the Rights of Children and young people. Delivered by Tony McGleenan QC this was very well attended and feedback was extremely positive.

My work with the European Network of Ombudsmen and Commissioners (ENOC) has continued with the 'Peer II Peer' Conference in Estonia on 'The role of National Human Rights Structures in the Protection and Promotion of the Rights of Children in Care'.

Our event launching the 'Barriers to Effective Government Delivery for Children in NI' report was also held in November. This has been widely welcomed and disseminated and will 'inform' the basis of our work to progress a 'Child's Rights Act' which we will be taking forward next business year.

I am also delighted to have launched our 'Participation Awards' this year. These Awards were set up to celebrate best practice in promoting the participation of young people by government departments and their agencies. Successful recipients stated that receiving an Award would encourage their future work with children and young people within their organisation and make participation an integral part of their work.

Having noted some of the highlights from 2011 – 12 I am pleased to present the following overview of the work of the first business year of our current Corporate Plan 2011-14 and some of our key achievements under the following high level objectives:

Objective 1: Raise awareness of children's rights and the functions of the Commissioner amongst children, parents and other stakeholders.

Objective 2: Review and advise Government on development of policies, services and legislation relating to children's rights and best interests.

Objective 3: Use the Commissioner's powers to challenge breaches of children and young people's rights.

Objective 4: Ascertain the views of children and young people in relation to issues which affect their lives.

Objective 5: Maximise NICCY's impact and corporate performance.

Commissioner's Concluding Remarks

It is increasingly apparent that the context in which NICCY has been, and indeed will be working, was and will continue to be, challenging, not least due to the



impacts of economic recession. Now more than ever it is important that there is a strong voice for, and indeed from, our children and young people – particularly those most marginalised and vulnerable; a voice that will hold Government and others to account on how they deliver for and to them.

I continue to commit myself to being that strong voice and to using my resources effectively to champion the rights and best interests of children and young people with Government, and to work with public policy makers and stakeholders in the voluntary and community sectors to ensure that children and young people can live safe, healthy and fulfilled lives across our Society.



Patricia Lewsley
NI Commissioner for Children & Young People

A Word from Our New Chief Executive

I am delighted to have taken up post with NICCY in February and to join with the Commissioner and Staff in progressing the Rights and Best Interests of our children and young people. Coming from a background of working both directly and indirectly with marginalised and vulnerable children and young people to improve their life opportunities and outcomes, I hope to bring this experience, and that of working with a wide range of stakeholders, to bear in support of NICCY's work. Having met and listened to each member of staff individually and collectively over these first two months, I am confident that together, we will continue to focus on advancing children's and young people's rights - in their best interests and indeed those of our whole society now and into the future. In carrying out an initial strategic and operational review, I will be working with the Commissioner and her staff to ensure we fulfil our statutory function and remit while remaining 'fit for purpose'. I look forward to the challenges ahead and welcome the opportunity to work with all those who appreciate the necessity for us to 'get it right' for our children and young people.



Mairéad McCafferty
Chief Executive



DIRECTOR'S REPORT

The Commissioner for Children and Young people for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB) sponsored by the Office of the First Minister and Deputy First Minister (OFMDFM). NICCY was established on 1 October 2003 under the Commissioner for Children and Young people (Northern Ireland) Order 2003.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and young people (Northern Ireland) Order 2003 and in accordance with the 2011/12 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland (DFP).

Principal Activities

The Commissioner for Children and Young people for Northern Ireland's principal aim is to 'safeguard and promote the rights and best interests of children and young persons'. While the detailed powers are set out in the legislation, they may be grouped under three main areas as follows:

- Promoting children's rights - the Commissioner will be guided by the United Nations Convention on the Rights of the Child (UNCRC), an international agreement setting out how children should be treated and the rights that they have;
- Advising Government on children's rights and best interests – both in response to requests from Government and proactively as the Commissioner determines.
- Complaints and legal action - the Commissioner can deal with individual complaints from children and young persons, or their parents / guardians about any services that impact on those under 18 years of age (or under the age of 21 for those with a disability or leaving care);

Senior Management Team

Patricia Lewsley	Commissioner
Mairead McCafferty	Chief Executive (from 01 February 2012)
Gerard Campbell	Chief Executive (to 30 June 2011)
Marlene Kinghan	Head of Communication & Participation
Mollie Simpson	Head of Legal & Casework
Alex Tennant	Head of Policy & Research

Audit and Risk Committee

The Commissioner for Children and Young People for Northern Ireland seeks to ensure the highest standards of corporate governance and compliance with the values of public service. It has appointed an Audit and Risk Committee which oversees internal audit arrangements and ensures they are conducted in accordance with the standards as set out in the Government Internal Audit Manual. The Audit and Risk Committee also oversees the Commissioners arrangements for risk management. The committee meet at least four times per year and its members are:

Bob McCann	Committee Chair
Julie Erskine	Committee member
Danielle McWall	Committee member

Important Events Occurring After the Year End

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

Results for the Year

The Commissioner for Children and Young People for Northern Ireland operates as a going concern in spite of significant reductions in Taxpayers' Equity over the past few years. The Commissioner is financed by funding from the Office of the First Minister and Deputy First Minister. Funding for 2012-13 has been approved.

The results for the Commissioner for Children and young people for Northern Ireland for the period are set out in detail on pages 44 - 62. The net expenditure for the year ended 31 March 2012 was £1,754,030. This net expenditure resulted in a balance in reserves of £173,653 at 31 March 2012.

Non Current Assets

Details of the movements of non current assets are set out in Notes 5 and 6 to the Accounts.

Research & Development

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

Charitable Donations

The Commissioner for Children and Young People for Northern Ireland made no charitable donations during the period.



Pensions Liabilities

Staff Pension Liabilities are borne by the Principal Civil Service Pension Scheme (NI) – see Remuneration Report and notes 1.8 and 2(b) to the Accounts.

Payments to Suppliers

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payer's Code.

Unless otherwise stated in the contract, payment was due within 10 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the period 92.69% of bills were paid within this standard (87.27% in 2010-11).

Sustainability Report

Due to the size and nature of the office of the Commissioner for Children and Young People for Northern Ireland, there is limited scope to promote sustainability in comparison with larger NDPBs and central government departments.

The key activities in which the Commissioner contributes to sustainability is through recycling, for example:

Paper – the majority of waste paper is shredded and recycled.

Printer cartridges - after use are returned to the manufacturers for recycling.

Furthermore, on moving to Equality House, the Commissioner has appointed a representative to participate in Equality Commission's own Energy Group. Through this working group the sustainability measures and procedures introduced by the Equality Commission are disseminated and adopted by the Commissioner for Children and Young People for Northern Ireland in order to promote greener and more energy efficient ways of working.

Disabled Persons

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

Equality of Opportunity

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious belief, political affiliation/opinion,



age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

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

Employee Involvement

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation and exchange of information at all levels within the organisation through staff and team briefings. NICCY has made a commitment to be an Investor in People accredited organisation.

Data Protection and Freedom of Information

The Commissioner has in place policies and arrangements for compliance with Data Protection and Freedom of Information Legislation. During 2011-12 Internal Audit reviewed the Commissioners policies and arrangements and NICCY is committed to implementing the recommendations stemming from this review in order to minimise against the risk of non compliance with best practice and data loss. Training on Freedom of Information and Data Protection was provided to all staff during 2011-2012.

During the year there were 7 Freedom of Information requests all of which were responded to within the statutory time limit.

There were no personal data related incidents during the year.

Sick Absence Data

During the course of the year, 4.37% of the available working days were lost due to staff sickness in NICCY (2.5% in 2010-11). This figure also includes long-term absence which contributed approximately 1.31% of the working days lost (1.1% in 2010-11).

Register of Interests

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

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. He is head of the Northern Ireland Audit Office (NIAO) and he and his staff are wholly independent of the Commissioner for Children and Young People. He reports his findings to the NI Assembly.



The audit of the financial statements for 2011-12 resulted in an audit fee of £12,230 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. No additional non audit work was carried out by the auditors in year 2011-12.

Disclosure of Audit Information

As far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware. The Accounting Officer has taken all steps that she ought to have taken to make herself aware of any audit information and to establish that the entity's auditors are aware of that information.

Offices of the Commissioner for Children and Young People for Northern Ireland:

Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Auditor:

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer
08 October 2012

MANAGEMENT COMMENTARY

CONTEXT

The Commissioner for Children and Young people for Northern Ireland has prepared this report in accordance with the Accounting Standards Board Reporting Statement: Operating and Financial Review. Following the spirit of the Reporting Standard, this Management Commentary shall focus on matters that are relevant to the interests of Stakeholders².

The Commissioner

Ms Patricia Lewsley-Mooney was re-appointed for a second and final term as Commissioner for Children and Young people on 8 January 2011, for a period of four (4) years.

Mission

Article 6(1) of the 2003 Order established the Commissioner's principal aim/mission which is to:

**Safeguard and Promote the Rights and Best Interests of
Children and Young People.**

NICCY reports on its progress against objectives and targets within its annual Business Plan on a quarterly basis to OFMDFM. This management commentary section of the report details the broad outcomes and achievements over the course of the financial year 2011/12.

Full details of our priorities and objectives are set out in NICCY's Corporate Plan 2011 – 14 and the annual Business Plans, all of which are available on the NICCY website (www.niccy.org).

The manner in which NICCY identifies and responds to the risks it faces is set out in the State of Internal Control on page 36.

To meet our aims and objectives based on our principal aim NICCY has established the following four (4) internal departments /'functional areas':

- Corporate Services;
- Policy & Research;

² For the purposes of this report Stakeholders are defined in the 2011-14 Corporate Plan as follows:

- Children and young people;
- Parents;
- Media;
- Politicians & Political Parties; and
- NGOs and others.



- Legal & Casework; and
- Communications & Participation.

Our work carried out across these functional areas entails maintenance and development of effective working relationships not only in terms of accountability but also in terms of fulfilling our advisory and monitoring roles with:

- Stakeholders [see footnote on page 12];
- OFMDFM [sponsoring department with responsibility for Children & Young People and relevant strategies];
- NI Assembly;
- BINOCC [British - Irish Network of Ombudsmen and Children's Commissioners];
- ENOC [European Network of Ombudsmen and Commissioners]; and
- UN Committee on the Rights of the Child (CRC).



NICCY'S WORK OVER THE YEAR

NICCY has undertaken a range of work and activities over the course of the last year, here is an overview of some of that work.

Children's and Young People's Rights: Raising Awareness and Influencing Practice

Our work under this objective has focused on influencing others through raising awareness of children's and young people's rights including promoting knowledge of the UNCRC across a range of 'Sectoral Stakeholders'.

- **Children & Young People:**

As well as reviewing how we promote awareness of rights among our children and young people we have begun developing a new approach to working with children and young people. Having listened to stakeholders and based on feedback and our experience of work over the last corporate plan period we have changed focus towards a 'cascade model' of training and capacity building around this area of our statutory functions.

This will ensure tangible impact on awareness of children's and young people's rights, the role of the Commissioner and the statutory functions and obligations of this Office. Teachers, Youth Workers, Health professionals, Solicitors and Barristers will have a greater understanding and enhanced confidence with the children and young people with whom they work and their colleagues.

During this business year we have collaborated with 'Act Now' and delivered 'Listening to You' workshops to 1,618 children and young people and 1,715 adults. We have also designed, delivered and evaluated a primary school pilot and will take this forward as part of the 2012-13 Business Plan.

As part of our work in this area – and in direct collaboration with children and young people - we have also drawn up and piloted questions for the 'Kids Life and Times Survey' to be employed in 2012-13.

- **Parents & Adults:**

In promoting the rights of children and young people we recognise the importance of working to support parents and adults in their understanding of those rights to empower themselves and their children. To this end we have developed a three-year 'Stakeholder Engagement Plan for Parents' based on collated research. We have also delivered training through our developing links within Early Years / Childcare/ Day Care networks. The pilot training delivered will influence the future development of training and delivery as we work through our three (3) year Corporate Plan.



- **Professions i.e. Education & Teaching / Health & Social Care / Legal 'Community':**

Our objective through this 'education and capacity building' work is that teachers will use their learning and experience to embed rights within the ethos of the schools and classrooms in which they teach resulting in more inclusive, respectful, and rights based learning environments. As part of his programme UNCRC Training was delivered to 104 student teachers at undergraduate level and 18 post graduate Students/Student Teachers from St. Mary's University College and 120 students in Stranmillis, Belfast and Omagh Campuses undertaking their BA in Early Childhood Studies. We have since developed a Masters in Education Module for delivery in July 2012.

A pilot training programme was also delivered this year during the University of Ulster's Youth & Community Work Course and a positive evaluation will enable further development and increased tailored programmes linking policy to practice.

'I feel workshops such as these make rights relevant and I understood the issues as' more real' to people.

Trainee's feedback

Further developmental work has been undertaken through that with 'YouthBank' and youth organisations as well as that carried out with the regional further education colleges with whom we have begun dialogue to discuss 'transferable modules'.

Similarly, in our developing work with health & social care professionals we are engaging in meetings with the Belfast Health and Social Care Trust following initial training delivery.

"I was pleasantly surprised at this session, very informative but done at a level which was great for me who has very little knowledge on children's rights due to working very little with children (operating theatre). But today highlighted the fact that we all should know these rights as parents and as practitioners. Great way to spread the word of NICCY. I shall definitely be talking about them in the tea-room at work!"

Trainee's feedback

NICCY delivered training on 'Children's & Young People's Rights' – both domestic and international - to law students and legal professionals via our work with the two universities here and at 'PILS' events. The Legal & Casework department were also invited to deliver a lecture to Lisburn Solicitors' Association and will subsequently be 'rolling these out' due to interest and demand.



Such Continuing Professional Development events for the legal profession, together with our involvement with the judiciary, for example in relation to best practice on interventions, and participation on court user groups, result not only in increased reference to domestic legislation and international instruments such as the UNCRC in the context of Children's and Young People's Rights, but also result in referrals coming to us from members of the legal profession.

- **Government Departments' Officials:**

We commissioned production of a guidance document providing an overview of policy making processes and providing recommendations on ways to support government officials in undertaking 'child rights impact assessments'. Part of this entailed meetings with government departments' 'Children's Champions' with whom we have agreement to exchange and share updates on key areas of work relating to children's rights and best interests, from the four (4) Departments identified as key to our work. These are the Office of First Minister and Deputy First Minister, the Department of Education, the Department of Health Social Services and Public Safety and the Department of Justice. This work will continue into 2012-13 as next steps are agreed.

- **Political parties and Politicians:**

This year saw the commissioning and completion of a 'Political Audit', the terms of reference of which were designed to assess the levels of increased awareness among our 'political community' and 'decision makers'. We were pleased to record enhanced awareness of the role, remit and legislative function of the Commissioner's Office. Recommendations are being taken forward as part of the 2012-13 Business Plan when a formal plan for improving political awareness and engagement will be developed. As a result we anticipate that MLAs and other elected representatives will be better informed about the Commissioner's work.

As part of our overall **Media and Communications Strategy** we have conducted a 'media analysis' which will inform our media plan for 2012-13. We are also improving and upgrading our website and online communications tools to improve access to information and facilitate input by our range of stakeholders as well as ensuring we provide the public with the information they need. During 2011-12 we completed a pilot project into the use of Twitter. The conclusion was that it was a useful addition to our communications channels and the @nichildcom Twitter feed has several hundred followers.

Advising Government: Legislation, Policy and Service Provision

One of key functions of NICCY is to advise Government and monitor the adequacy and effectiveness of services provided to children and young people. This year we have produced 'Advice Papers' to Departments on areas of legislative and policy priority relating to children's rights and best interests as well as continuing our engagement with Executive Ministers such as the Office of First Minister and Deputy First Minister Junior Ministers and the Education, Health, Justice, Employment and Learning and Culture, Arts & Leisure Ministers. We also met with



and have given evidence to the Chairpersons of the Education and Justice Committees, the Health, Social Services and Public Safety, Office of First Minister and Deputy First Minister's and Education Committees as well a range of MLAs from the various political parties in NI.

In **Health** - on the '**Protection of Freedoms**' **Bill** - we engaged positively with MPs and peers during the passage of legislation at Westminster. Meetings were convened with four (4) MPs following the submission of written evidence to Westminster Public Bill Committee. Commitment was given by the Health Minister that Northern Ireland would ensure young people aged 16 and 17 would be within scope of the safeguards of the legislation.

The Assembly's Health Committee was content with the Legislative Consent Motion on which we provided evidence, thus ensuring Northern Ireland would benefit from the establishment of the new Disclosure and Barring Service.

On the 'Safeguarding Board NI' (SBNI) Act 2011 – the scrutiny process resulted in changes to the draft primary legislation including a strengthened duty to promote communication with children and young people and the SBNI being required to consult with, rather than receive approval from, the Department when publishing information. When consulting on secondary legislation, the Department of Health Social Services and Public Safety developed a children's version and engaged with young people as part of the process. DHSSPS and SBNI have also now stated their intention to ensure SBNI fulfils its specified function in relation to 'Child Death' overviews following the initial decision not to commence this aspect of the primary legislation.

We have commissioned a report on analysis of **Case Management Reviews** to explore the impact of adversity in early years on adolescent suicide and accidental death. This upcoming report is to be completed and released in 2012-13.

Work was also carried out on secondary legislation for SBNI, the Children and Young People's Strategic Partnership Children and Young People's Plan, the Children Order 'Representation and Complaints Policy and Procedures' and the development of an Advocacy Strategy.

In **Education** we have advised on proposals released in January by the Minister on the '**Special Educational Needs and Inclusion Review**', and held a range meetings with the Minister, the Committee, departmental officials and NGOs working in the children's and young people's sector. We are aware there is a lot of concern around SEN – particularly given the volume of enquiries and cases coming in via our legal and casework department. The information collated fed into our meetings with the department and the Minister as well as our meetings with the sector. It was included in our response to the Minister's consultation. We will be continuing with this area of work into the 2012-13 year as the legislation and regulations are drafted to ensure the rights of our children and young people are upheld and the opportunity to 'get it right' is considered effectively.



NICCY has progressed work on 'Transitions' in relation to the transition of young people with learning disabilities from children's to adult services across education, training, employment, health and social care. A scoping report to review Northern Ireland's transition arrangements against international children's rights standards has been commissioned. The report will be disseminated in the next business year and its findings which critically assess law, policy and services in this area will inform future work undertaken by the office.

Work continued on our plans for a participatory research project on **Shared Education** to inform the Minister's Advisory Group and on the commissioning of two surveys of children and young people aged 11 and 16 to explore experiences and attitudes towards this. Participatory research workshops will also inform this area of work as we move forward on our corporate plan objectives and a full report is to be submitted to Minister for Education in March 2013.

On the **Programme for Government** a detailed advice paper was submitted to OFMDFM on the draft Programme for Government, assessing its commitments to delivery for children. Written and oral briefings were delivered to Assembly Committees on this area. NICCY's paper was quoted in Assembly debates. However, while some positive changes were made to the Programme for Government, these were reasonably minor. Ministers, MLAs and Committees were, as with engagement relating to other areas of work, made more aware of the role of the Commissioner and of the key areas of concern relating to children and young people. Departmental officials were also made more aware of the potential impact and implications of their work on children's rights and best interests. It is vital that our work continues to have the necessary impact on formulation of legislation, policy and practice.

In the area of **Youth Justice** we have provided advice at all stages of the NI Review of the Criminal Records Regime, the Review of the Youth Justice System and on the Community Safety Strategy.

Oral and written advice provided during the review of the youth justice system was evident in the review team's recommendations in a range of areas for example a review of the minimum age of criminal responsibility, the need to tackle delays in the system and greater emphasis required on early intervention and prevention. We have also continued our engagement with the PSNI Youth Champions and via the Youth Advisory Panel and will shortly be commissioning a report on '**The Role of Significant Adults**' in the lives of children in contact with the criminal justice system.

Our research report on '**Barriers to Effective Government Delivery for Children in Northern Ireland**' was widely disseminated to Ministers, MLAs, the Children and Young People's All Party Assembly Group and to the Committee for the Office of First Minister and Deputy First Minister.



A workshop presentation was also delivered to relevant non-governmental organisations and other stakeholder groups.

The report drew attention to problems relating to government delivery for children and its findings are informing the development of NICCY's advice in relation to '**Child Rights Implementation**' including NICCY's proposal for a '**Children's Rights Bill**'.

During this business year we commissioned a 'Child Rights Impact Assessment' and 'An Analysis of the Parity Principle' of the **Welfare Reform Bill**. NICCY is preparing to commission two budget analysis projects in 2012-13.

Our '**Participation Policy Statement of Intent**' (PPSI) has been endorsed by 11 of the 12 government departments as we progress towards ensuring the 'Voice' of children and young people is 'heard' and embedded consideration of their rights and best interests in compliance with Articles 3 and 12 of the UNCRC. We will be following this up in the next business year to assess how departments and officials have practically implemented their endorsement of PPSI.

As with all research reports, education packs, etc used to advise, influence and promote best practice these are made available via our website where we have designed a web page to promote such resources. Our UN reporting materials have been widely accessed.

Challenging Breaches in Children's & Young People's Rights

One of our key functions is to protect and uphold the Rights of Children, Young People and Parents through our Legal and Casework department – intervening where necessary and appropriate, in line with our legislative remit. In our work we continue to highlight breaches of their rights, identify gaps in service provision and scope 'child rights abuses' to inform NICCY decision making.

During this business year the team dealt with 594 enquiries in total. Clients were provided with legal expertise, assistance and advice in addition to resolution where possible through our case work function. In some cases external legal opinions were obtained to help inform clients if/where legal proceedings may have been necessary/appropriate and we also supported clients to take matters forward through the court system.

NICCY currently has an ongoing intervention in a case before the European Court of Human Rights (ECHR) and another with the High Court.

Issues which arose through casework were also presented to Senior Management Team for joint policy work to advise and influence government as necessary on legislation and policy. An evaluation of our casework function carried out this year revealed a 93% satisfaction rate.



Awareness of NICCY's function in "Safeguarding and Promoting the Rights and Best Interests of Children and Young People" was raised further this year among Legal Professionals via our annual lecture and focused presentations. The impact of this increases our engagement with the legal community with more referrals and information requests coming to us via the profession. We have also improved engagement with the judiciary including membership of court user groups and with Stakeholders generally through increasing external engagement and via our website update to give potential clients more information on our remit. We will also be undertaking a '**Review of the Legislation**' pertaining to NICCY as required in the business year 2012-13.

Participation and the Voice of Our Children & Young People

NICCY has been reviewing how we engage with Children and young people and ensuring their 'voice' influences our work and those with whom we engage more broadly in meeting our aims and objectives. This year we have worked with our Youth Panel to draw up new terms of engagement and participation in our 'Moving On' paper which will facilitate greater and wider inclusion of children and young people directly affected by the issues we seek to address/redress. A 'Celebration & Reunion' event ensured recognition of their previous contributions and the launching of 'a new way of working'. We are also pleased that NICCY's Business Objectives will be 'participation screened' with effect in the 2012-13 year.

Our Youth Panel has been instrumental in developing our first Participation Awards event at Stormont to celebrate best practice by government departments and agencies. This also supports our work in promoting the involvement and consideration of Children and young people through NICCY's Participation Policy Statement of Intent.

"The award has demonstrated the benefits that direct engagement with young people can provide for the work of the Consumer Council. A number of sections within the organisation are now directly working with young people on issues such as car insurance, water services and public transport planning as a result of the work which resulted in the NICCY Participation Award."

NICCY was delighted this year to lead on developing capacity and supporting the Young Reporters at the European Network of Youth Advisors [ENYA] Conference held this year in Belfast.

Closer to home we presented 'targeted legal workshops and 'complaints clinics' with marginalised children & young people to ascertain where they felt their rights were not being met. Held in Belfast and Derry/Londonderry the new groups were given general presentations on rights by our Participation Officers and Staff from our Legal and Casework department were in attendance to give general advice and assistance. The children and young people were also made more aware of the functions of NICCY.



Impact and Corporate Performance

Accountability & Corporate Governance is vital in the Office of the Commissioner for Children and Young People. Financial Systems, Reporting, Administration, Management, Human Resources, Policies & Procedures, Strategic and Operational Planning are essential elements to ensuring best practice. NICCY Staff have worked well this year to improve corporate performance and impact – specifically through improved effectiveness of organisational systems.

As part of our overall Corporate Plan objectives we are developing an improved organisational Corporate Governance framework to ensure robust governance systems are in place and the management statement and financial memorandum (MSFM) as required.

This year we have also developed a 'Performance Management and Evaluation Framework' - agreed with our sponsoring department and will be implementing same.

Staff have undertaken relevant training which has enhanced and will continue to enhance internal and external effectiveness and efficiencies including those relating to monitoring and evaluating the impact of our work.

As part of our wider 'Stakeholder engagement' we have been focusing on our current MoUs and protocols with various bodies and agencies as well as working to enhance working relationships with other relevant organisations.

As stated earlier in this report our new Chief Executive – as part of her strategic and operational responsibilities - is currently conducting review work in these areas.

Domestic, National and International Dimensions

As the statutory body established to "Safeguard and Promote the Rights and Best Interests of Children and young People", NICCY works with a range of domestic, national and international bodies. These include the UK's Children's Commissioners in England, Scotland and Wales; the Republic of Ireland's Children's Commissioner; the United Nations Committee on the Rights of the Child; the European Network of Ombudspersons and Commissioners; UNICEF, UNESCO and Council of Europe.

We have worked this year with our colleagues in the other three (3) UK jurisdictions to produce a **Mid-term Report** (see earlier foreword) to assess the UK Government's delivery on the 2008 'Concluding Observations' from the **UN Committee on the Rights of the Child (UNCRC)** in a number of key areas. The report, with accompanying evidence, was made widely available via our website where new pages were developed to incorporate our UNCRC work. 'Visits' were subsequently 10% above target.



Particularly noticeable was access by Schools showing increased awareness of NICCY, its role and demand for resources and information. OFMDFM are using the mid-term report to help 'inform' areas for development.

NICCY also provided a written submission to the UN Committee on the Rights of the Child to inform their development of a General Comment on '**Children's Right to Health**'. We are also – along with the other 3 UK Commissioners – to develop a timeline and plan in preparation for the **UK Government's periodic reporting to CRC** in 2014.

During the 2011-12 year NICCY briefed the **Council of Europe (CoE)** Group of Experts on Action against Trafficking in Human Beings (**GRETA**), as part of its UK country visit regarding the first round evaluation of the implementation of the CoE Convention on Action Against Trafficking in Human Beings. This will 'inform' part of our work in the coming year.

Through our work with the **European Network of Ombudspeople and Commissioners (ENOC)**, Belfast hosted the **European Network of Youth Advisors (ENYA)** Conference. Young people and adults from across Europe developed and participated in the conference which has resulted in greater understanding of the role European bodies play in Children's and Young People's Rights. Our work through ENYA will continue into the 2012-13 year.

Our developing work and relationships with **UNICEF** and **UNESCO** will be progressed as we move forward.



***STATUTORY DUTIES AND POWERS OF THE COMMISSIONER**

Article 7 of the 2003 Order outlines the duties of the Commissioner as:

- To promote an awareness and understanding of the rights and best interests of children and young persons.
- To keep under review the adequacy and effectiveness of law and practice relating to the rights and welfare of children and young persons.
- To keep under review the adequacy and effectiveness of services provided for children and young persons by relevant authorities.
- To advise Government and relevant authorities on matters concerning the rights or best interests of children and young persons.
- To communicate effectively with children and young persons and their parents and raise awareness of the function and location of the Commissioner and how they can contact her.
- To seek the views of children and young persons in exercising of her functions.
- To make the services of the Commissioner available to children and young people in their local area.

Articles 8-15 outline the Commissioner's general powers where she can:

- Undertake, commission or provide financial or other assistance for, research or educational activities concerning the rights or best interests of children and young persons or the exercise of her functions.
- Issue guidance in relation to any matter concerning the rights or best interests of children or young persons.
- Conduct investigations as she considers necessary or expedient to meet her duties listed above.
- Compile information, provide advice and publish any matter (including research, educational activities, investigations and advice) concerning the rights and best interests of children and young persons.
- Make representations or recommendations to any body or person relating to the rights and best interests of children and young persons.
- Assist with complaints to relevant authorities.
- Bring, intervene in or assist in legal proceedings.



CORPORATE GOVERNANCE

Senior Management Team

NICCY has a Senior Management Team (SMT) comprised of the Commissioner, Chief Executive and the Heads of Legal and Casework, Policy and Research and Communications and Participation. SMT have clearly defined terms of reference and conduct meetings on a fortnightly basis working to realise corporate and business organisational objectives in line with the legislative remit and function of the Office.

Audit and Risk Committee

NICCY has established an Audit and Risk Committee, which is an independent advisory committee with no executive functions. The Committee provides an independent oversight function to our work and supports the Commissioner in discharging her role in relation to managing risk, internal control and corporate governance. This is managed by carrying out an independent appraisal of these areas and advising on the adequacy of procedures and processes in place and assurances received. The committee normally meets four times a year. The agenda and papers are circulated to members before meetings and minutes are taken of the Committee's discussions, decisions and actions. The Chair is Mr Bob McCann and committee members are Ms Danielle McWall and Ms Julie Erskine.

'PESTEL' Context: Political, Economic, Social, Technological, Environmental and Legislative Context.

Political context

NICCY's work with the Northern Ireland Executive and Assembly has continued, as we are required to keep under review the adequacy and effectiveness of law, practice and services as they impact upon children and young people. This second Assembly term may, it is hoped, be a period of greater improvement in the lives of our children and young people. In relation to the Executive's Programme for Government (PfG), we will continue to monitor Government's implementation of this over the lifetime of the Assembly - challenging Government when legislation, policy or services are inadequate or ineffective. We have and will maintain our positive working relationships with individual committees of the Northern Ireland Assembly to ensure mutual understanding of key issues affecting children and young people.

We have continued constructive working relationships with the Commissioners in England, Scotland, and Wales as well as that with the Children's Ombudsman in Ireland. We are members of the British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC). This group meets independently but is also



a sub-committee of the European Ombudsmen for Children (ENOC), of which we are a member.

In the year the report relates to the Commissioner completed her one year appointment as President of ENOC. Further information about the role of this group can be obtained on its website www.ombudsnet.org.

Economic context

As the findings in our Mid-Term Report show, child poverty continues to affect the life opportunities and outcomes for our children and young people. The United Nations Committee on the Rights of the Child agrees that poverty is one of the main reasons children and young people do not always realise their rights. NICCY's work on Welfare Reform proposals, begun in this year, may further highlight several causes for concern.

Given this period of economic recession and plans to reduce public sector expenditure, we have begun to hear growing concerns about frontline children's services. We will continue to monitor very closely the potential impact of such cuts to ensure that provision to the most vulnerable groups of children in Northern Ireland are protected.

NICCY has moved premises this year from Millennium House to Equality House – making significant savings to the 'public purse'. While this 'downsizing' has been difficult to a degree, we are nonetheless happy that the money saved goes into other much needed services which will benefit children and young people through frontline service delivery. We will continue to work closely with OFMDFM to make sure the level of resources ensure NICCY is 'fit for purpose' and enabled to deliver our priorities as outlined in our new Corporate Plan for 2011-2014. We have also been working with OFMDFM sponsored Arms Length Bodies (ALBs) to identify and implement efficiencies and cost savings through closer collaboration.

Social context

Reducing social exclusion is, as with many in NI, a priority for NICCY. We must continue to make sure that we will have a consistent approach to equality and the human rights of groups of children and young people affected by social exclusion. These groups are in many cases affected by poverty, sectarianism, heterosexism, and may also affect groups living with a disability, which is a reality for some of our children and young people. We will continue to work with our partners in the various Human Rights and Equality bodies - here and externally - to promote social inclusion.

NICCY has this year, continued to work against the demonisation and negative stereotyping of children and young people – with our colleagues and NICCY's Youth Panel – in support of UN Committee's 2008 concluding observations and recommendations. This work will continue into our next business year. The



NICCY Youth Panel led a significant proportion of this work, including developing a 'Disable the Label' campaign, which included meeting the public at high profile events to explain the campaign.

Technological context

The complexity and opportunities presented through technological advances and online communication channels increases year on year. NICCY is aware e.g. of the growing plethora of online social networking sites. We therefore commissioned an 'online communications review' for NICCY to address the challenges and utilise the opportunities presented by such developments. We appreciate that our children and young people – as well as adults - continue to engage with these new technologies, shaping how they engage and interact with each other and wider society.

Our priority is to ensure, as far as possible, that children and young people are safeguarded and protected. We recognise also that there can sometimes be a disparity between adult and young people's understanding and use of such online media channels. Therefore we will incorporate recommended safeguards / protections – working with relevant agencies and experts in this area - into our policies and procedures and use of same.

Environmental context

NICCY is aware that we operate in a complex environment – much of which has been highlighted already. We will continue to be aware of the various 'environmental factors' – financial, political, social, etc - which impact on our work and assess risk accordingly. We recognise that it is good practice for us to ensure effective controls within and across the organisation.

Our Corporate Plan 2011-14 and Business Plan 2011-12 have recently been 'signed off' by Government and are available on our website. NICCY will always strive to ensure openness, transparency and accountability as we work towards 'Safeguarding and Promoting the Rights and Best Interests of Children and Young People'.

Legislative Context

NICCY was established by the Commissioner for Children and Young People (Northern Ireland) Order 2003. The Order outlines NICCY's functions, duties and powers. The Commissioner's duties and powers are set out in the Establishing Order and may be grouped under 3 main areas as follows:

- Promoting children's rights – in promoting children's rights, the Commissioner must communicate effectively with children and young people and their parents and must raise awareness of her functions, location of her



office and how she may be contacted. She is also required to seek the views of children and young people in her work.

- Advising Government on children's rights and best interests – both in response to requests from Government and proactively as the Commissioner may determine. The Commissioner bases her work on thorough research and evidence. The Commissioner has the power to undertake service reviews, general inquiries, research or investigations into issues where she believes children and young people's rights are being adversely affected.
- Supporting children's complaints and legal action – the Commissioner can deal with individual complaints from children and young people, or their parents / guardians about any services from relevant authorities that impact upon those under 18 years of age or under the age of 21 for those with a disability or who are 'care experienced'.

Other key areas of legislation, proposed legislation, policies and strategies as well as international recommendations e.g. concluding comments / general comments from the United Nations' Committee reports will have a major influence on the lives of children and young people within Northern Ireland. These are all areas 'kept under review' as statutorily required in terms of their 'adequacy and effectiveness'. The Review of our legislation is to take place in the coming business year.

Review of the Office of the NI Commissioner for Children and Young People

OFMDFM is required, as detailed within NICCY's Management Statement and Financial Memorandum, to commission a comprehensive review of the Commissioner for Children and Young People for Northern Ireland every 3 years. The last review completed and reported in late 2010 followed by an internal Action Plan to implement agreed recommendations.

The next Review of the Office is due in 2013-14.

Financial Result

For financial year 2011-12 NICCY had £1,672,500 budget allocation available from its sponsoring body of which £1,563,000 was drawn down via grant-in-aid. For year ending 31 March 2012 NICCY had net expenditure (excluding depreciation) of £1,632,767. As such NICCY managed to operate within its allocated budget.

Detailed financial results are provided on pages 44 - 62.

REMUNERATION REPORT

Remuneration Policy

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

The Minister approved a freeze on senior pay in respect of 2010/11 and 2011/12 pay awards, in line with the Executive's decision in Budget 2011-15 to mirror the UK Coalition Government's commitment to impose pay restraint. The freeze on pay in 2010/11 and 2011/12 also applies to Permanent Secretaries.

The Head of the Civil Service assesses the performance of the Commissioner for Children and Young People, whilst the performance of the Chief Executive is assessed by the Commissioner for Children and Young People, using the formal appraisal system adopted by the Commissioner for Children and Young People.

The pay system in place for senior civil servants in the Northern Ireland Civil Service is currently under review.

Service Contracts

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

Patricia Lewsley was appointed as Commissioner for Children and Young People for Northern Ireland on 8 January 2007 for a four-year period. On 8 January 2011 she was reappointed for a further four year period.

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



Salary and Pension Entitlement *(audited)*

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

	2011-12		2010-11	
Commissioner	Salary £'000	Benefits in kind (to nearest £100)	Salary £'000	Benefits in kind (to nearest £100)
P Lewsley (Commissioner)	75 – 80	100	75 – 80	4,500

	2011-12			2010-11		
General Management	Salary £'000	Bonus Payments	Benefits in kind (to nearest £100)	Salary £'000	Bonus Payments	Benefits in kind (to nearest £100)
M McCafferty (Chief Executive appointed 01/02/2012)	05-10 (full year equivalent 55-60)	0	0	0	0	0
G Campbell (Chief Executive until 30/06/2011)	10-15 (full year equivalent 55-60)	0	0	60 – 65	0	0
M Kinghan (Head of Communications and Participation)	50 – 55	0	0	50 – 55	0	0
A Tennant (Head of Policy & Research)	45 – 50	0	0	35 – 40	0	0
M Simpson (Head of Legal & Casework)	45 – 50	0	0	45 – 50	0	0

**Band of Highest Paid
Staff Member's Total
Remuneration**

75-80

75-80

**Median Total
Remuneration**

27,115

26,197

Ratio

2.9

3.0

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments. This report is based on payments made by the Commissioner for Children and Young People for Northern Ireland 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 the HM Revenue & Customs as a taxable emolument. The Commissioner received a company car in April 2007 as part of her remuneration package and will be taxed accordingly on this benefit. The other members of the Senior Management Team did not receive any benefits in kind during the year ended 31 March 2012.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2011-12 relate to performance in 2011-12 and the comparative bonuses reported for 2010-11 relate to the performance in 2010-11.



Pension Entitlement (audited)

	Accrued pension at age 60 as at 31/3/12 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/12 £'000	CETV at 31/3/11 *** £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Commissioner						
P Lewsley	0 – 5 No lump sum	0 – 2.5 No lump sum	13	0	11	0
General Management						
M Kinghan (Head of Communications and Participation)	20 – 25 No lump sum	(0 – 2.5) No lump sum	383	359	(7)	0
M Simpson (Head of Legal and Casework)	0 – 5 No lump sum	0 – 2.5 No lump sum	2	1	8	0
G Campbell (Chief Executive left 30-06-2011)	0 – 5 No lump sum	0 – 2. No lump sum 5	25	22	2	0
M McCafferty (Chief Executive appointed 01-02-2012)	0 – 5 No lump sum	0 – 2.5 No lump sum	1	0	1	0

*** The actuarial factors used to calculate CETVs were changed in 2011/12. The CETVs at 31/3/11 and 31/3/12 have both been calculated using the new factors, for consistency. The CETV at 31/3/11 therefore differs from the corresponding figure in last year's report which was calculated using the previous factors.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a



good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the nuvos arrangement or they can opt for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI. For 2012, public service pensions will be increased by 5.2% with effect from 9 April.

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. Further details about the CSP arrangements can be found at the website www.dfpni.gov.uk/civilservicepensions-ni

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension



details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The actuarial factors that are used in the CETV calculation were changed during 2011, due to changes in demographic assumptions. This means that the CETV in this year's report for 31/03/11 will not be the same as the corresponding figure shown in last year's report.

Real increase in CETV

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

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer
08 October 2012

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, the Office of the First Minister and Deputy First Minister has directed the Commissioner for Children and Young People for Northern Ireland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner for Children and Young People for Northern Ireland and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

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

The Accounting Officer of the Office of the First Minister and Deputy First Minister has designated the Commissioner for Children and Young People for Northern Ireland as Accounting Officer of the Commissioner for Children and Young People for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commissioner for Children and Young People for Northern Ireland's assets, are set out in *Managing Public Money* published by the HM Treasury.

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer
08 October 2012



STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

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

The Accounting Officer of the Office of the First Minister and Deputy First Minister has designated me as the Accounting Officer for NICCY. In this role I am personally responsible for propriety and regularity in the management of public funds for which I have charge and for the day to day operations and management of NICCY. The relationship between NICCY and OFMDFM is set out in NICCY's Management Statement and Financial Memorandum as agreed with OFMDFM and DFP. The Management Statement and Financial Memorandum defines the financial and administrative framework within which NICCY operates including the arrangements that I have put in place to manage risk, and sets out the conditions on which grant-in-aid is paid and relevant delegations. I act in accordance with the instructions and guidance issued from time to time by OFMDFM and DFP – in particular, the NDPB Accounting Officer's Memorandum issued by DFP and the Treasury document 'Regularity, Propriety and Value for Money'.

The Purpose of the System of Internal Control

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 the Commissioner for Children and Young People for Northern Ireland'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 efficiently, effectively and economically. The system of internal control has been in place in the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2012 and up to the date of approval of the annual report and accounts, and accords with DFP guidance.

Capacity to Handle Risk

As Commissioner for Children and Young People for Northern Ireland, I have developed a robust structure and system for overseeing the risk management process within NICCY and for ensuring that objectives and risks have been identified alongside a range of organisational controls to manage and mitigate these risks. Key members of the senior management team and other staff members have been trained in risk management best practice to identify and assess risks which might impact on corporate or business plan objectives.



A risk management policy and corporate risk register is in place to define NICCY's system for managing risk. The register includes for each identified risk, the risk rating, business implications, controls and responsible owners and details any further action required to fully manage each risk. NICCY's Audit and Risk Committee has oversight for the initiatives taken by executive officers to promote risk management throughout the organisation. Risk management is a standing agenda item at senior management team meetings and I meet monthly with members of my senior management team to review and update NICCY's risk management processes and the corporate risk register. Each department within NICCY has its own specific risk register which is reviewed on a monthly basis as a regular agenda item at departmental team meetings. The departmental risk registers link directly with the corporate risk register and business plan. The corporate risk register details the following key business risks:

- Failure to promote and protect the rights and best interests of children and young people;
- Failure to protect the reputation of NICCY; it will be unable to fulfil its objectives and /or statutory functions;
- Failure to protect the internal systems within NICCY and to have an effective disaster recovery plan in place;
- Failure to manage corporate business due to the absence of staff, industrial action and failure to recruit and retain appropriately skilled staff; and
- Failure to maintain and further develop best practice governance arrangements to maximise efficient, effective and economical use of NICCY resources in order to deliver corporate and business objectives.

I report on risk management to OFMDFM on a quarterly basis and keep OFMDFM apprised of any changes and/or developments to the corporate risk register. OFMDFM has also designated a liaison officer who attends each quarterly meeting of the Audit and Risk Committee.

The Risk and Control Framework

NICCY expresses risk appetite as a series of boundaries, appropriately authorised by management, which give each level of the organisation clear guidance on the limits of risk which they can take, whether their consideration is of a threat and the cost of control, or of an opportunity and the costs of trying to exploit it. Risk appetite is expressed in the same terms as those used in assessing risk. NICCY's risk appetite is not necessarily static; in particular the Accounting Officer has freedom to vary the amount of risk which the organisation is prepared to take depending on the circumstances at the time. Risk appetite is considered at different levels including:

- Corporate risk appetite;
- Delegated risk appetite; and
- Project risk appetite.



NICCY considers itself an innovative organisation, maximising its opportunities to deliver excellence in performance of our duties to children and young people and to all stakeholders, despite the risks inherent in this work;

As part of its Risk Management policy NICCY has categorised the risks that it is exposed to and its appetite for each of the respective risk areas.

I have ensured that NICCY has policies and procedures in place for verifying that risk management and internal controls are regularly reviewed and reported on. NICCY has an internal audit function which operates to Government Internal Audit Standards (GIAS) and whose work is informed by an analysis of risk to which NICCY is exposed and annual audit plans are based on this analysis.

In 2011/12, Internal Audit reviewed the following functions and provided assurance ratings as indicated:

- Procurement – Satisfactory Assurance
- Payroll – Substantial Assurance
- Data Protection & Freedom of Information – Limited Assurance
- Corporate Governance & Risk Management – Substantial Assurance

NICCY has fully implemented or is in the process of implementing all recommendations stemming from the 2011-12 Internal Audit process. As part of their follow up review, the Internal Auditors stated that they were satisfied with NICCY's progress in implementing the audit recommendations.

In its annual assurance report, Internal Audit reported that on the basis of the audit work performed during the year, they were able to provide **SATISFACTORY** assurance in relation to the adequacy of the systems of control in place within the organisation and their operation throughout the period under review. Internal Audit further stated in its annual assurance report that they had "received positive responses from management on all issues raised and are aware that improvements and enhancements in controls have already and are being made."

With regard to the wider control environment, NICCY has in place a range of organisational controls, commensurate with the current assessment of risk, designed to ensure the efficient, effective and economical discharge of its business in accordance with the law and departmental direction. Every effort is made to ensure that the objectives of NICCY are pursued in accordance with the recognised and accepted standards of public administration.

Risk to information is considered as an integral part of the risk management process, particularly in relation to the risk of damage to NICCY's reputation and the risk of failure of management information systems. Whilst the monitoring of risks is performed on a continual basis, a formal review of risks (including risks to information) is undertaken on a quarterly and an annual basis. NICCY's corporate



risk register includes a specific information based risk and I have nominated my Chief Executive as the Senior Information Risk Owner (SIRO) within the organisation.

Review of Effectiveness

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 auditors and the executive managers within the Commissioner for Children and Young People for Northern Ireland who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their Report to Those Charged with Governance and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Audit and Risk Committee and internal auditors, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The roles and responsibilities of key persons in NICCY's risk and control framework are set out below:

The Commissioner

- Retains ultimate responsibility for the organisation's system of internal control and ensures that an effective risk management process is in place and is regularly reviewed.
- Provides clear direction to staff.
- Establishes, promotes and embeds an organisational risk culture.
- Reports to the Department and the Audit Committee.
- Signs off Statement of Internal Control as part of the Annual Report and Accounts.

The Chief Executive

- Establishes and oversees risk management procedures.
- Endorses the risk management strategy and policies.
- Ensures appropriate monitoring and management of significant risks by management.
- Challenges risk management to ensure that all key risks have been identified.
- Is made aware of any instances where risks are realised.

The Audit & Risk Committee

- Three independent non executives who report to the Accounting Officer on the effectiveness of the system of internal control and alerts the Accounting Officer to any emerging issues.
- Endorses the organisation's risk management strategy/policies.
- Takes responsibility for the oversight of the risk management process.
- Reviews risk registers to provide challenge and advice (not in an executive capacity).



The Senior Management Team (SMT)

The SMT consists of the Chief Executive, and the Heads of Departments. Their responsibilities are as follows:

- To contribute to determining the organisation's approach to risk management;
- Implement policies on risk management and internal control;
- Discuss and approve issues that significantly affect the organisation's risk profile or exposure;
- Continually monitor the identification and management of significant risks and ensure that actions to remedy control weakness are implemented;
- Report changes in risk assessment to the Accounting Officer on an exception basis;
- Annually review the organisation's approach to risk management and approve changes or improvements to key elements of its processes and procedures;
- Report to the Accounting Officer on risk management matters; and
- Provide subsidiary management/internal control statements to the Accounting Officer.

Internal Audit

- Provides independent opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal control to the Accounting Officer (and Audit Committee) via a risk based approach to Internal Audit work carried out.

A review of the Commissioner for Children and Young People for Northern Ireland must be carried out every three years, as per the Management Statement and Financial Memorandum. A report for NICCY was agreed in November 2010. There were 17 key recommendations for the way forward for the Commissioner to implement over the coming period. Amongst these was confirmation that the role for NICCY at this time is best achieved through a separate independent arms length body providing both advice and challenge on children's rights issues. The review recommended that the Commissioner continue to develop and implement performance management procedures and financial management processes within the context of increased pressure on public sector expenditure. I am currently in the process of implementing these recommendations.

The Internal Audit annual assurance report in respect of the year ended 31 March 2012 provided a satisfactory level of assurance in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People for Northern Ireland and their operation throughout the period under review.



Significant Control Issues

NICCY received a limited level of assurance in respect of Data Protection and Freedom of Information. NICCY is currently working with its Internal Auditors to address all issues raised in their report and has already implemented many of the recommendations. I have given priority to improving the internal control environment and will ensure that the remaining recommendations are implemented accordingly.

Signed by



Patricia Lewsley
Commissioner and Accounting Officer
08 October 2012

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

I certify that I have audited the financial statements of the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2012 under the Commissioner for Children and Young People (NI) Order 2003. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

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

Scope of the audit of the financial statements

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

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

Opinion on Regularity

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



Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of the Commissioner for Children and Young People for Northern Ireland's affairs as at 31 March 2012 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Children and Young People (NI) Order 2003 and the Office of the First Minister and deputy First Minister's directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Office of the First Minister and deputy First Minister's directions issued under by the Commissioner for Children and Young People (NI) Order 2003; and
- the information given in the Director's Report and Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 IEU
16 October 2012

NB: The maintenance and integrity of the NICCY website is the responsibility of the Commissioner. The work carried out by the NIAO does not involve consideration of these matters and, accordingly, the NIAO accept no responsibility for any changes that may occur to the financial statements once they appear on the NICCY website or other electronic format



**STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR
ENDED 31 MARCH 2012**

	Notes	2011-12 £	2010-11 £
Expenditure			
Staff Salaries and Commissioner's Fees	2	(957,999)	(1,051,540)
Operating Costs	3	(555,424)	(524,382)
Programme Costs	4	(119,344)	(107,913)
Depreciation & Amortisation	5, 6	(121,263)	(118,422)
		(1,754,030)	(1,802,257)
Net Expenditure before Loss on Disposals			
Loss on disposal of non-current assets		0	(517)
		(1,754,030)	(1,802,774)
Net Expenditure			
All amounts above relate to continuing activities.			
 Other Comprehensive Expenditure			
		2011-12 £	2010-11 £
Net gain/(loss) on revaluation of Property Plant and Equipment		2,223	(4,875)
Net gain/(loss) on revaluation of Intangibles		236	(1,026)
		(1,751,571)	(1,808,675)
Total Comprehensive Expenditure		(1,751,571)	(1,808,675)

The notes on pages 48- 62 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2012

	Notes	2012 £	2011 £
Non-current Assets			
Property, plant & equipment	5	163,010	257,216
Intangible assets	6	2,197	6,619
Total non-current assets		165,207	263,835
Current Assets			
Trade and other receivables	8	175	1,275
Other current assets	8	54,234	55,507
Cash & cash equivalents	9	147,560	161,372
Total current assets		201,969	218,154
Total Assets		367,176	481,989
Current Liabilities			
Trade and other payables	10	(78,831)	(18,744)
Other liabilities	10	(114,692)	(101,021)
Total current liabilities		(193,523)	(119,765)
Non-current assets plus net current assets less current liabilities		173,653	362,224
Assets less liabilities		173,653	362,224
Taxpayers' Equity			
General Reserve		161,241	352,271
Revaluation Reserve		12,412	9,953
		173,653	362,224

The notes on pages 48- 62 form part of these accounts.

Signed By



Patricia Lewsley
Commissioner and Accounting Officer
08 October 2012



STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 MARCH 2012

	Notes	2011-12 £	2010-11 £
Cash flows from operating activities			
Net deficit after interest		(1,754,030)	(1,802,774)
Adjustment for non-cash transactions:			
Depreciation & Amortisation	5,6	121,263	118,422
Loss on disposal of non-current assets	5	0	517
Decrease/(increase) in trade receivables	8	2,373	(14,002)
(Decrease)/increase in trade payables	10	73,758	(114,962)
Net cash outflow from operating activities		(1,556,636)	(1,812,799)
Cash flows from investing activities			
Purchase of property, plant & equipment	5	(16,886)	(1,633)
Purchase of intangible assets	6	(3,290)	0
Net cash outflow from investing activities		(20,176)	(1,633)
Cash flow from financing activities			
Grant-in-Aid received from OFMDFM		1,563,000	1,599,639
Net Financing		1,563,000	1,599,639
Net increase/(decrease) in cash and cash equivalents in the period		(13,812)	(214,793)
Cash and Cash equivalents at the beginning of the period	9	161,372	376,165
Cash and Cash equivalents at the end of the period	9	147,560	161,372

The notes on pages 48- 62 form part of these accounts.

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED
 31 MARCH 2012**

	Revaluation Reserve £	SoCNE Reserve £	Total Reserves
Balance at 01 April 2010	15,854	555,405	571,259
Changes in Taxpayers' Equity 2010-11			
Grant-in-Aid received from Parent		1,599,639	1,599,639
Comprehensive Expenditure for the year	(5,901)	(1,802,774)	(1,808,675)
Movements in Reserves	<u>(5,901)</u>	<u>(203,135)</u>	<u>(209,036)</u>
Balance at 31 March 2011	<u>9,953</u>	<u>352,271</u>	<u>362,224</u>
Changes in Taxpayers' Equity 2011-12			
Grant-in-Aid received from Parent		1,563,000	1,563,000
Comprehensive Expenditure for the year	2,459	(1,754,030)	(1,751,571)
Movements in Reserves	<u>2,459</u>	<u>(191,030)</u>	<u>(188,571)</u>
Balance at 31 March 2012	<u>12,412</u>	<u>161,241</u>	<u>173,653</u>

The notes on pages 48- 62 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2012

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2011-12 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

1.1 Accounting Convention

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

1.2 Funding

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

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

1.3 Expenditure

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

1.4 Property, Plant and Equipment

- (a) The property, plant and equipment additions are fully funded by the Office of the First Minister and deputy First Minister.
- (b) The cost of all property, plant and equipment has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.
- (c) A capitalisation threshold of £500 is applied.

1.5 Intangible Assets

- (a) The intangible asset additions are fully funded by the Office of the First Minister and deputy First Minister.
- (b) The cost of all intangible assets has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.
- (c) A capitalisation threshold of £500 is applied.

1.6 Depreciation and Amortisation

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

Furniture and Fittings	10 years
Fixtures	10 years
Office Equipment	3 years
IT Equipment	3 years
Intangibles	3 years

1.7 Financial Instruments

Cash and cash equivalents

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

Trade and other receivables

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

Trade and other payables

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



1.8 Pension Costs

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

The Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up-to-date actuarial valuation was carried out on 31 March 2010 and these details are available in the PCSPS (NI) resource accounts.

1.9 Value Added Tax

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

1.10 Investments

The Commissioner does not undertake any investment activities.

1.11 Stocks

The value of stocks of consumables is immaterial and the Commissioner does not attribute a value for stocks in the accounts.

1.12 Operating Leases

Operating Lease costs are charged to the Statement of Comprehensive Net Expenditure as incurred over the period of the lease.

1.13 Operating Segments

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

1.14 Staff Costs

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



1.15 Provisions

The Commissioner for Children and Young People makes provision for liabilities and charges where, at the Statement of Financial Position date, a legal or constructive liability exists (that is a present obligation from past events exists), where the transfer of economic benefits is probable and a reasonable estimate can be made. Where the time value of money is material, the provision is discounted to its present value.

1.16 Adoption of new and revised standards

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

2 Staff numbers and related costs (including Commissioner)

	Year to 31/03/12	Year to 31/03/11
	£	£
Commissioner Fees	98,712	104,194
Staff Salaries	859,287	947,346
	<u>957,999</u>	<u>1,051,540</u>

2(a) Commissioner Fees

	Year to 31/03/12	Year to 31/03/11
	£	£
Commissioner Fees	79,566	79,566
Social Security Costs	8,719	8,158
Pension Costs	10,427	16,470
	<u>98,712</u>	<u>104,194</u>

2(b) Staff Costs

	Total	Permanent staff	2011-12 Others (Agency & seconded)	2010-11 Total
	£	£	£	£
Wages/Salaries	785,466	756,232	29,234	858,044
Social Security Costs	58,255	58,255	0	69,105
Other Pension Costs	114,278	114,278	0	124,391
Total Net Costs	<u>957,999</u>	<u>928,765</u>	<u>29,234</u>	<u>1,051,540</u>

Pension Arrangements

The Principal Civil Service Pension Scheme (PCSPS(NI)) is an unfunded multi-employer defined benefit scheme but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2010. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2011/12, employers' contributions of £114,278 were payable to the PCSPS(NI) (2010/11 £124,391) at one of three rates in the range 18.0 to 23.5 per cent (2010/11: 18.0 to 23.5 per cent) of pensionable pay, based on salary bands.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

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

No employees retired early on ill-health grounds during 2011-12.

The Commissioner's salary includes taxable benefits in kind but does not include a performance related bonus in accordance with the Commissioner's contract. The Commissioner is a member of the Principal Civil Service Pension Scheme (NI) on the same basis as all other members of staff. At 31 March 2012 the Commissioner has served 15 months of her second 4 year term. At the year-end she would have been entitled to compensation for premature loss of office amounting to the equivalent of 5 weeks gross salary.

2(c) Average Number of Persons Employed

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

			2011-12 Number Other (Agency & seconded)	2010-11 Number
	Total	Permanent staff		Total
Commissioner	1	1	0	1
General	20.5	19.5	1	21.5
Management	3.5	3.5	0	4
	25	24	1	26.5



2.1 Reporting of Civil Service and Other compensation schemes – exit packages

There were no redundancy or other departure costs paid by NICCY for the year ending 31 March 2012.

3. Operating Costs

	Year to 31/03/12 £	Year to 31/03/11 £
Rentals under operating leases	246,855	205,714
Service Charge	39,060	29,184
Rates	66,938	72,509
Electricity	21,259	20,545
Cleaning	5,881	8,572
Travel & Subsistence	7,452	11,680
Staff Recruitment	4,619	3,574
Staff Training	21,345	20,111
Postage	2,983	5,266
Telephones	19,750	20,882
Hospitality	206	1,061
Audit – external	12,230	15,325
Insurance	1,994	4,749
Miscellaneous	8,843	8,608
Office Consumables	11,585	11,012
Annual Contracts	49,996	44,461
Legal Costs	14,550	10,386
Corporate Services	19,878	30,743
	<u>555,424</u>	<u>524,382</u>

Legal Costs in 2011-12 include £14,550 of costs relating to claims lodged against NICCY to the Office of the Industrial Tribunals and The Fair Employment Tribunal (Northern Ireland).

4. Programme Costs

	Year to 31/03/12 £	Year to 31/03/11 £
Communication & Participation	39,138	62,551
Legal & Casework	38,778	21,861
Policy & Research	41,428	23,501
	<hr/> 119,344 <hr/>	<hr/> 107,913 <hr/>



5. Property, Plant & Equipment

	Information Technology	Office Equipment	Furniture	Fixtures	Total 2012
Cost or valuation	£	£	£	£	£
At 01 April 2011	132,893	88,894	108,725	791,797	1,122,309
Additions	5,582	2,636	0	8,668	16,886
Disposals	0	0	0	0	0
Revaluation	(286)	1,536	1,107	7,899	10,256
At 31 March 2012	138,189	93,066	109,832	808,364	1,149,451
Depreciation					
At 01 April 2011	114,262	88,894	70,850	591,087	865,093
Charged in year	20,618	879	10,983	80,836	113,316
Disposals	0	0	0	0	0
Revaluation	(246)	1,536	722	6,020	8,032
At 31 March 2012	134,634	91,309	82,555	677,943	986,441
Net Book Value at 31/03/12	3,555	1,757	27,277	130,421	163,010
Net Book Value at 31/03/11	18,631	0	37,875	200,710	257,216
Asset financing:					
Owned	3,555	1,757	27,277	130,421	163,010
Financed Leased	0	0	0	0	0
On-balance sheet PFI contracts	0	0	0	0	0
Net book value at 31/03/12	3,555	1,757	27,277	130,421	163,010

During the year ended 31 March 2012, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

	Information Technology	Office Equipment	Furniture	Fixtures	Total 2011
Cost or valuation	£	£	£	£	£
At 01 April 2010	220,817	83,578	107,786	796,791	1,208,972
Additions	0	0	1,633	0	1,633
Disposals	(78,022)	0	0	0	(78,022)
Revaluation	(9,902)	5,316	(694)	(4,994)	(10,274)
At 31 March 2011	132,893	88,894	108,725	791,797	1,122,309
Depreciation					
At 01 April 2011	178,096	83,035	60,367	515,225	836,723
Charged in year	20,635	587	10,872	79,180	111,274
Disposals	(77,505)	0	0	0	(77,505)
Revaluation	(6,964)	5,272	(389)	(3,318)	(5,399)
At 31 March 2011	114,262	88,894	70,850	591,087	865,093
Net Book Value at 31 March 2011	18,631	0	37,875	200,710	257,216
Net Book Value at 31 March 2010	42,721	543	47,419	281,566	372,249
Asset financing:					
Owned	18,631	0	37,875	200,710	257,216
Financed Leased	0	0	0	0	0
On-balance sheet PFI contracts	0	0	0	0	0
Net book value at 31/03/11	18,631	0	37,875	200,710	257,216

6. Intangible Assets

	Information Technology Software	Software Licences	Total 2012
Cost or Valuation	£	£	£
At 01 April 2011	99,243	40,055	139,298
Additions	1,950	1,340	3,290
Disposals	0	0	0
Revaluation	3,543	1,430	4,973
At 31 March 2012	104,736	42,825	147,561
Amortisation			
At 01 April 2011	99,243	33,437	132,680
Charges in year	650	7,297	7,947
Disposals	0	0	0
Revaluations	3,543	1,194	4,737
At 31 March 2012	103,436	41,928	145,364
Net Book Value at 31 March 2012	1,300	897	2,197
Net Book Value at 31 March 2011	0	6,618	6,618
Asset financing:			
Owned	1,300	897	2,197
Financed Leased	0	0	0
Contracts	0	0	0
Net Book Value at 31 March 2012	1,300	897	2,197

During the year ended 31 March 2012, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

	Information Technology Software	Software Licences	Total 2011
Cost or Valuation	£	£	£
At 01 April 2010	106,638	43,040	149,678
Additions	0	0	0
Disposals	0	0	0
Revaluation	(7,395)	(2,985)	(10,380)
At 31 March 2011	99,243	40,055	139,298
Amortisation			
At 01 April 2010	106,062	28,824	134,886
Charges in year	536	6,612	7,148
Disposals	0	0	0
Revaluations	(7,355)	(1,999)	(9,354)
At 31 March 2011	99,243	33,437	132,680
Net Book Value at 31 March 2011	0	6,618	6,618
Net Book Value at 31 March 2010	576	14,216	14,792
Asset financing:			
Owned	0	6,618	6,618
Financed Leased	0	0	0
Contracts	0	0	0
Net Book Value at 31 March 2011	0	6,618	6,618

7. Financial Instruments

As the cash requirements of the Commissioner for Children & Young People (NICCY) are met through Grant-in-Aid provided by the Office of the First Minister and deputy First Minister, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with NICCY's expected purchase and usage requirements and NICCY is therefore exposed to little credit, liquidity or market risk.

8. Trade receivables and other current assets

a. Analysis by Type

	2011-12	2010-11
	£	£
Amounts falling due within one year		
Trade receivables	0	0
Other receivables	175	1,275
Prepayments	54,234	55,507
	54,409	56,782

b. Intra-Government Balances

	2011-12	2010-11
	£	£
Amounts falling due within one year		
Balances with other central government bodies	0	0
Balances with bodies external to government	54,409	56,782
	54,409	56,782

9. Cash and cash equivalents

	2011-12	2010-11
	£	£
Balance at 1 April	161,372	376,165
Net change in cash and cash equivalent balances	(13,812)	(214,793)
Balance at 31 March	147,560	161,372

The following balances at 31 March were held at:

Commercial banks and cash in hand	147,560	161,372
Balance at 31 March	147,560	161,372

10. Trade payables and other current liabilities

a. Analysis by Type

	2011-12	2010-11
	£	£
Amounts falling due within one year		
Taxation and social security	37,573	34,793
Trade payables	78,831	18,744
Accruals	77,119	66,228
	<u>193,523</u>	<u>119,765</u>

b. Intra-Government Balances

	2011-12	2010-11
	£	£
Amounts falling due within one year		
Balances with other central government agencies	63,780	20,635
Balances bodies external to government	129,743	99,130
	<u>193,523</u>	<u>119,765</u>

11. Prior Year Adjustments

There were no prior year adjustments for year 2011-12.

12. Provisions for liabilities and charges

There were no provisions for liabilities and charges as at 31 March 2012. At 31 March 2011 there were no provisions for liabilities and charges.

13. Capital Commitments

There were no capital commitments as at 31 March 2012. At 31 March 2011 there were no capital commitments.

14.1 Commitments under Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

Buildings	2011-12	2010-11
	£	£
Not later than one year	22,072	267,398
Later than one year and not later than five years	0	557,080
Later than five years	0	0
Total	<u>22,072</u>	<u>824,478</u>



The Commissioner for Children and Young People for Northern Ireland no longer occupies Millennium House, the property for which it still holds the lease. The lease is in the process of being reassigned but until such time as the lease has been reassigned NICCY has a legal commitment to meet all costs under the terms of the lease. However, it has been agreed with the Office of the First Minister and Deputy First Minister that any costs associated with the lease, payable after 31 March 2012, would be met by the department, currently £529,728 until the end of the lease term in May 2014. The amount of £22,072 disclosed above relates to a prepayment made in year 2011-12 that relates to year 2012-13 as costs associated with the lease are paid quarterly in advance.

14.2 Finance Leases

There were no Finance Lease commitments as at 31 March 2012. Similarly, at 31 March 2011 there were no Finance Lease commitments.

15. Commitments under PFI Contracts

There were no PFI contracts as at 31 March 2012. There were no PFI contracts as at 31 March 2011.

16 Other financial commitments

There were no other financial commitments as at 31 March 2012. There were no other financial commitments as at 31 March 2011.

17. Contingent liabilities disclosed under IAS 37

There were no contingent liabilities as defined under IAS 37 as at 31 March 2012.

18. Related Party Transactions

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the Office of the First Minister and Deputy First Minister (OFMDFM). OFMDFM is regarded as a related party. During the year the Commissioner had various material transactions with OFMDFM (£1,563,000) and one other body for which OFMDFM is regarded as the parent body, the Equality Commission (£67,450).

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

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