

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

## **Annual Report and Accounts**

**For the year ended  
31 March 2018**

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

# **NDPB NICCY Annual Report and Accounts For the year ended 31 March 2018**

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

**on**

**9 November 2018**

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## FOREWORD

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



As Northern Ireland Commissioner for Children and Young People and Accounting Officer I present this year's Annual Report and Accounts. On reading, you will see the depth and quality of the work that my office has progressed during the year.

I am, like many people, deeply frustrated by the lack of a Government in Northern Ireland. Whilst services continue to operate, the lack of legislative and strategic policy development is preventing progress that is necessary to ensure improved outcomes, that the realisation of children's rights brings. I am however, confident of the commitment of Northern Ireland's political leaders to resolve these issues.

Regardless of the political situation, we have continued to work on the priorities that I set when I was appointed, and have engaged on a consistent basis with the relevant authorities, ensuring that they have been aware of the Children's Rights implications.

The publication of the Cost of Education Report has revealed the extent that families have to contribute to their children's education. We have commenced a debate on the funding of our unique education system in Northern Ireland, once more highlighting the need for a fundamental review.

The issue of children's mental health continues to be raised by children and young people, their parents and carers, and professionals. It is apparent that it is a complex system but I am delighted that we launched our rights based mental health review. This will focus on the experiences of young people when attempting to access the mental health system. I truly believe that this will make an enormous contribution to the debate.

Social and material disadvantage and poverty continues to affect the lives of too many children and young people. It remains an area of deep concern, particularly with the introduction of further changes in the social security system, which will have a significant impact on the lives of children.

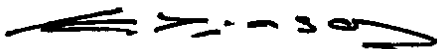
The lack of an Northern Ireland Executive means that these changes will be introduced without mitigations that take into account the unique circumstances of Northern Ireland.

Another looming change is the UK's exit from the European Union in 2019. We were pleased to be able to support the NICCY Youth Panel to work with young people from the South of Ireland (facilitated by the Office of Ombudsman for Children) to prepare and host a conference. This made some very clear calls on components of the final Brexit deal. The young people demonstrated a clear understanding of the issues that need to be addressed.

As always the highlight of my work as Commissioner for Children has been engaging directly with children and young people and I have had many opportunities throughout the year to do so. The NICCY Youth Panel continues to be a vibrant and enthusiastic group and I have also met a number of pupil councils in schools across NI. Celebration events such as prize-givings and award ceremonies are a reminder of the commitment of children and young people to shape their lives and their futures.

In February I had the privilege of sitting in the NI Assembly Chamber in Stormont and listen to 200 young people debate the issues that matter to them. These included mental health, policing, education, equal marriage, voting age and rights. They were passionate in their beliefs and respectful to the views of others. It was an event that left me with a lot of hope.

I am proud and incredibly grateful of the work of all the NICCY staff, for their continued commitment to children's rights in Northern Ireland, their professionalism when undertaking their work, and despite a challenging financial environment, the successful delivery of our business plan.



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

## 1. PERFORMANCE REPORT OVERVIEW

This overview section explains the role and remit of NICCY, providing detail on the organisation's principal objectives for 2017- 2018, identifies the key risks the organisation faced in the achievement of those objectives and provides an analysis of performance during the year.

### STATEMENT ON PERFORMANCE BY THE CHIEF EXECUTIVE



I am very pleased to present NICCY's Annual Report and Accounts 2017-18. Again this has been an extremely busy and challenging year for the organisation – internally and externally. We have experienced further budget cuts and run another voluntary exit scheme, while ensuring we not only met our objectives and business targets, but also addressed the additional 'reactive' issues which arose during the year.

At the time of writing, Northern Ireland faces ongoing difficult challenges i.e. 'unknowns' in relation to UK withdrawal from the EU ('Brexit'), public sector cuts and reforms, draft Programme for Government, projections that child poverty will rise, 'paramilitary style assaults' on children, and these and other challenges are within a context of the absence of our Assembly and Executive. The fall of the Northern Ireland Executive and Assembly in January 2017 and ongoing absence has continued to have an adverse impact on addressing and progressing improvements to law, practice and services affecting children's lives, outcomes and rights compliance by relevant authorities. NICCY has however, continued to engage with decision makers, elected representatives, political parties, Northern Ireland Civil Service, human rights institutions, relevant authorities, Non-governmental organisations (NGOs), Academics and relevant Stakeholders including Children and Young People, in moving things forward where possible, and in preparation for the 'resumption' of the Northern Ireland Executive and Assembly.

This business year was the first year of our new Corporate Plan 2017-20 and I am happy to report that we have successfully achieved against our six high level corporate objectives. This includes 'sub-targets' insofar as possible in the absence of our Executive

and Assembly – performance details on our work and impact follow later in this report. We continue to address the need for progress on issuing the ‘Ten Year Children’s and Young People’s Strategy’ in compliance with the Children’s Services Co-operation Act (2015); responses to the UNCRC Committee’s Concluding Observations; legislative reforms / implementation on areas relevant to NICCY’s remit as well as progress on the review outcome recommendations of NICCY’s legislation.

While the year under report has indeed been a challenging one, I am pleased to say that NICCY Staff have responded positively and professionally, effectively achieving / progressing this year’s business targets related to ‘General Measures of Implementation’ of UNCRC, impact of ‘Brexit’ on Rights and Services, Educational Inequalities, Special Education Needs and Disability (SEND), Mental Ill Health, Youth Justice, Child Poverty, Safeguarding, Child Sexual Exploitation (CSE), Participation, Age Discrimination, the Legacy of the Conflict and Addressing Breaches of Children’s Rights through our legal casework and investigations functions.

I am particularly pleased that our first ‘Statement on Children’s Rights in Northern Ireland’ has been drafted for release in quarter one of the next business year. This covers NICCY’s key priority areas of work in our current Corporate and Business Plans and is being produced in parallel with our monitoring of NI Government / Departments’ delivery, and progress on the UNCRC Committee’s Concluding Observations issued in 2016 following their 5<sup>th</sup> periodic examination of the UK State Party. I wish to take this opportunity to thank the Department of Education for co-ordination and collation of input to this across all NI Departments. Our website [www.niccy.org](http://www.niccy.org) provides extensive information on all areas of our work.


I am also particularly pleased that while we have continued to carry out ‘informal investigations’ previously, we are progressing our formal investigation powers, ‘testing’ these while awaiting the response to NICCY’s Article 24 report on the reviews of NICCY’s legislation. We will also be making submissions to the UNCRC Committee for their Day of General Discussion to be held in September 2018, the focus of which is on ‘Children as Human Rights Defenders’.

I want to thank all the Staff who showed commitment and dedication to the work entailed in ‘safeguarding and promoting the rights and best interests of children and young people in Northern Ireland’ - ‘locally’ in Northern Ireland, and also nationally and internationally. I



would also like to thank all those Stakeholders, i.e. MLAs, MEPs, Westminster MPs, Members of the House of Lords, NI Departments and their Agencies and Civil Servants, NGOs, Academics and in particular, the NICCY Youth Panel and all those Children and Young People with whom we engaged during the year.

At NICCY we remain committed to our mission through addressing breaches of their rights, alerting, monitoring and advising government and as/where necessary, challenging and holding them to account. Now more than ever, given current contexts already outlined, all opportunities need to be taken to place the focus on the lives of, and outcomes for, our children and young people.



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

## PURPOSE AND ACTIVITIES OF NICCY

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

In 2002 the United Nations Committee on the Rights of the Child issued a General Comment on the role of Independent Human Rights Institutions for children. This states that it:

*'Considers the establishment of such bodies to fall within the commitment made by State Parties upon ratification, to ensure the implementation of the Convention and advance the universal realisation of children's rights'*

NICCY was established as an executive Non-Departmental Public Body (NDPB) on 1 October 2003 and has been sponsored by Department for Communities since May 2016 (previously OFMDFM now the Executive Office).

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

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

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

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

### **Values**

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

These are:

<b>Child centred</b>	Children are at the centre of all we do and we will encourage and value their participation.
<b>Rights focused</b>	Our work is underpinned by the United Nations Convention on the Rights of the Child (UNCRC).
<b>Collaborative</b>	We will work in conjunction with others, while maintaining our independence, to deliver more effectively for children.
<b>Independent</b>	We will challenge Government and relevant authorities and hold them to account.
<b>Dynamic</b>	We are a forward thinking organisation, innovative and open to change.
<b>Transparent</b>	We are open, honest, accountable and responsive in all our work.
<b>Enabling</b>	We will work to build support and capacity to help children, young people, parents and others to act to promote children's rights.

The Commissioner's work is guided by the United Nations Convention on the Rights of the Child (UNCRC) in fulfilling the duties and exercising the powers as set down in the 2003 Order establishing the Office.

The Senior Management Team (SMT) is led by the Chief Executive whose job is the day to day management of the organisation, its staff and resources. The Scheme of Delegation and job descriptions set out their roles, remits and responsibilities.

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

NICCY's legislation states:

- The Commissioner's paramount consideration shall be the rights of the child or young person;
- Shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of his/her age and understanding); and she
- Shall have regard to the importance of the role of parents in the upbringing and development of their children; and any relevant provisions of the United Nations Convention on the Rights of the Child.

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

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

## NICCY's Statutory Duties



## NICCY's Statutory Powers

### Undertake Commission Challenge

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

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

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

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

### Issue Guidance Make Representations

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

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

Art 8 (5) & (6)

### Address Rights Breaches Advocacy

Assist with complaints to / against relevant authorities

Bring, intervene in, or assist in legal proceedings

Art 11, 12 & 14

## **OBJECTIVES**

The Corporate Plan 2017-2020 objectives, on which these annual business targets are based, have been developed in line with the statutory duties and powers of the Office and, as required, based on the relevant articles of the UNCRC.

### **Objective 1:**

Ensure that Children's and Young People's rights are respected, promoted and protected in the work of all duty bearers.

### **Objective 2:**

Highlight and address critical issues which adversely affect Children and Young People.

### **Objective 3:**

Address breaches of Children's and Young People's rights.

### **Objective 4:**

Raise awareness of Children's and Young People's Rights, the UNCRC and the functions of the Commissioner.

### **Objective 5:**

Promote the participation of Children and Young People in decision making processes.

### **Objective 6:**

Ensure NICCY is an effective and efficient organisation.

Full details of these and our work on them are set out in NICCY's Corporate Plan 2017-2020, which is available on the NICCY website ([www.niccy.org](http://www.niccy.org)).

NICCY reports internally on progress against annual Business Plan objectives and targets on a monthly and quarterly basis and externally on a quarterly basis to our sponsor department – Department for Communities. This strategic report details the outputs, broad outcomes and achievements over the course of the 2017-18 business year.

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

### **Stakeholder Engagement**

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

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

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

As well as our NI specific focus, NICCY works across a range of networks in support of its remit. During the year NICCY engaged with all stakeholders here – particularly those involved in protecting human rights and promoting equality - including at Westminster and the European Parliament addressing the impact of UK withdrawal from the EU next March.



### **British Irish Network of Ombudsman and Commissioners (BINOCC)**

The network holds quarterly meetings on a rotational basis to address and collaborate on issues of common concern across the jurisdictions. This year we have focused on a range of matters e.g. 'Brexit', immigration, child refugees and asylum seekers, child poverty, mental health, 'toxic technology'.

### **European Network of Commissioners (ENOC)**

NICCY is a member of the European Network of Ombudsmen and Commissioners for Children ([www.ombudsnet.org](http://www.ombudsnet.org)). ENOC aims to encourage the fullest possible implementation of the UNCRC, share and disseminate information, promote children's rights, and support and promote the development of effective independent offices for children.

The Annual Conference this year was held in Helsinki in September 2017. The theme was '*Relationship and Sexuality Education: Implementing the right of children to be informed*'. The Conference also included a wide range of activities including group presentations of national practice and experience on the conference theme; updates from ENOC members on most recent domestic activities, challenges or achievements; presentation of ENYA 2017 RIO child and young people's participation project; field visits of conference participants to schools, child day-care and child health centres and others.

Members agreed a position Statement - adopted at the 21st ENOC General Assembly held on 21 September '17 on "Comprehensive Relationship and Sexuality Education: The right of children to be informed" – see link:

<http://enoc.eu/wp-content/uploads/2017/10/ENOC-position-statement-on-CRSE.pdf>

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

As stated earlier, NICCY continues to develop its relationships in international contexts. The links made with the UN Committee as part of our work for the UK State Party Report and their Concluding Observations in respect of Northern Ireland continue to be built on. We will also be submitting papers/input to the Committee's Day of General Discussion in advance of 28 September 2018, on 'Children as Human Rights Defenders'. This is particularly pertinent in Northern Ireland and more recently in our work with Young People facilitating their 'voice' in the overall 'Brexit' negotiations and process.

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

NICCY like other Arm's Length Bodies (ALBs), faced a range of issues which brought risks in terms of delivering objectives during the 2017-18 financial year. These were recorded on our Corporate Risk Register and reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary.

Inherent and residual ratings reflected agreed levels of risk and risk appetite – some of which were outside the control of NICCY but which impacted on delivery such as budget cuts. Our sponsor, the Department for Communities, was kept updated on these through appropriate accountability processes.

Main corporate risks included:

- Budget cuts and voluntary exits (staffing level reductions);
- Internal restructuring;
- 'Brexit' and potential impact on children's rights and standard of living;
- Review of NICCY's legislation;
- Review of NICCY and DfC's Review of all their ALBs; and
- Reputational risks.

While most of these were within the scope of NICCY's 'controls and measures' to reduce risk, 'Brexit', the awaited responses to the reviews of NICCY's legislation was outside our control. Delays in providing a comprehensive response to the Article 24 Report based on two Reviews carried out (2007 and 2012) have resulted in no movement on the 12 recommendations. We have addressed with DfC however, as there is no Executive, it is unlikely any further progress will be made.

NICCY has responded to the DfC review of NICCY and their broader review of all their ALBs; any actions based on their suggested recommendations now rest with DfC.

## GOING CONCERN

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

## PERFORMANCE SUMMARY REPORT

In the 2017-18 business year, NICCY met all targets in relation to the six high level corporate objectives; given the absence of the NI Executive and Assembly, it was not possible to gain concrete progress on legislative reform for equal protection, extension of mitigation measures on welfare reforms, monitor progress reports on Child Sexual Exploitation, or monitor the implementation of the Children's Services Co-operation Act and ten year Children's and Young People's Strategy. We have nonetheless achieved substantial progress with relevant Stakeholders on a wide range of rights issues in adherence to NICCY's statutory duties and powers. We have also taken on additional areas of work following representation to the Office.

Our aim in progressing our mission is to effect change which makes a real difference in the lives of children and young people; while some of this may be evident immediately, in some areas, it necessitates work over several years, which is phased towards relevant milestone targets as necessary.

NICCY has increased promotion and awareness of the Office and Children's Rights through higher levels of engagement and media coverage across all platforms. We have also produced, published and disseminated 'Participation Guidance' to aid statutory bodies' engagement processes with children and young people. I am also delighted that we have established – in collaboration with CCEA – a UNCRC online resource hub for pupils and teachers based on the 4 fundamental principles (non-discrimination, best interests, development and voice of children and young people). We plan to build on this in next business year.

### Results for the Year

The results for the Northern Ireland Commissioner for Children and Young People for the period are set out in detail on pages 72 – 75. The net expenditure for the year ended 31 March 2018 was £1,339,429. This net expenditure resulted in a negative balance in reserves of £73,153 as at 31 March 2018. Whilst there is a negative balance in reserves as at 31 March 2018, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

### Non-Current Assets

Details of the movements of non-current assets are set out in Notes 3 and 4 on pages 81-84.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

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

Internally via:

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

Externally via:

Sponsor Department:

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

NI Assembly:

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

Quality assurance as well as Monitoring, Evaluation and Review [MER] processes are integral in ensuring NICCY's effective performance overall. Throughout the year NICCY measures/reports on achievement of its business plan targets - identified for delivery in the current year. The following tables summarise performance for this year across each.

## DEVELOPMENT AND PERFORMANCE DURING THE YEAR

### HLO 1 - To ensure that children's rights are respected, promoted and protected in the work of all duty bearers.

Sub-objective	Outcome/Impact
<p><b>NICCY's work influences Government and its Agencies to more effectively deliver in compliance with children's rights and best interests and promotes respect for same at local, national and international levels.</b></p> <ul style="list-style-type: none"> <li>Highlight and promote Key Child's Rights issues at Local, National and International levels</li> </ul>	<p>NICCY's first overarching 'Statement on Children's Rights in Northern Ireland' (SOCRNI) was in draft form at the end of this business year for launch in June 2018. Areas of focus include - Educational Inequalities, Mental Health, Child Poverty, Safeguarding, Youth Justice, Brexit, Legacy, Discrimination and Participation – to enhance understanding and focus on Children's Rights and Calls to Government in line with NICCY's legislative remit.</p> <p>UNCRC Committee's Concluding Observations and Recommendations issued in 2016. NICCY will be monitoring progress on these and all Government Departments have completed the 'Monitoring Table'. Department of Education co-ordinated collation of information to this from all Departments through their Children's and Young People's Directorate. The table will be published alongside SOCRNI.</p> <p>NI Government departments and relevant authorities are aware of their responsibilities in delivery on children's rights and their changes that they are required to make to fulfil these duties.</p> <p>UK &amp; Ireland Children's Commissioners (CCs) worked together on issues of common concern including welfare reform in the context of Child Poverty levels' projected rise according to the Institute of Fiscal Studies; Brexit including joint work with OCO on visit to EU Parliament in Brussels; immigration; refugee and asylum seeking children; status of children in care. Other CCs' awareness raised of NICCY work on Children's and Young People's Rights in NI. Staff accessed training on the role of Council of Europe (CoE) in the broader children's/human rights context as well as CoE structures.</p> <p>European Governments informed of Children's Commissioners' and Ombudsmen' across Europe of necessary actions on <i>implementing the</i></p>

<ul style="list-style-type: none"> <li>• Advise on finalisation and implementation of the Children and Young People's Strategy</li> <li>• Monitor and advise on implementation of Children's Services Co-operation Act (CSCA)</li> <li>• Advise on likely impact of 'Brexit' on the rights of Children and Young People.</li> </ul>	<p><i>right of children to be informed</i> in relation to <i>relationship and sexuality education (RSE)</i> – theme of the annual conference. A Position statement including calls and recommendations was issued by NICCY to relevant stakeholders to inform their work on curricula and also published on our website for public's information.</p> <p>Building on previous work on the 10 year Children and Young People's Strategy (CYPS), (as per General measures of implementation of the UNCRC and General Comment no. 5), NICCY has provided 'child rights compliance' advice in line with our statutory remit at Project Board meetings and via correspondence. The Department of Education will include NICCY's advice throughout the Consultation Responses Summary document to be disseminated to all stakeholders.</p> <p>At NICCY and DfC's Community Planning Conference (February 2018), key professional stakeholders were made aware of the latest development of CYPS and had opportunity to review draft CSCA Guidance.</p> <p>We have also provided advice to maximise the potential of DE's participation project as necessary re' implementation and we understand that they are exploring potential development of NI Participation Strategy.</p> <p>NB: Publication of the Children's and Young People's Strategy has been further delayed due to the absence of NI's Executive and Assembly; this continues to adversely impact on its implementation timeframe.</p> <p>NICCY has continued to provide 'child rights compliance' advice to the Dept. of Education have incorporated our advice re' their Guidance on CSCA to be issued to all stakeholders.</p> <p>Following engagement with Department of Finance they informed us of intention to provide greater clarity re' mechanisms / processes and add to section in CSCA Guidance on 'pooling of resources'.</p> <p>NI Government departments, all political representatives, Civil Servants from NI Government Departments, UK Parliament, EU Parliament and EU Commission have been apprised of Children's and Young People's Rights as the process of the UK leaving the EU continues. Position statements have been issued by NICCY and in collaboration with the British-Irish network of Children's Commissioners and European Network to highlight the main rights issues in respect of children in NI and GB.</p> <p>The Voice of Young People was integral to our work on Brexit. 10 Participants from NI and 14 from ROI took part in "It's Our Brexit Too – Children's Rights Children's Voices" steering group. This involved 6 joint preparation meetings plus small group and online engagement to prepare the group to facilitate the youth conference and produce a report following</p>
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<ul style="list-style-type: none"> <li>• Advise government on relevant policy and legislative development to ensure compliance with children's rights.</li> </ul>	<p>this. Approximately 120 young people and 40 decision makers from across Ireland took part in a discussion event on Brexit on 10 November 2017. The steering group developed a high level of understanding about how Children's Rights might be affected by Brexit.</p> <p>NICCY facilitated a visit to the UK Parliament with NI members of the steering group to meet with and present the report. They engaged with representatives from the UK government and members of the Houses of Commons and Lords. Young people also participated in an event hosted by the All Party Parliamentary Group on 'Brexit and Young People' at Westminster.</p> <p>In collaboration with our counterparts in Dublin (OCO) we supported young people from the North and South to visit the EU Parliament and Commission in Brussels where they engaged with representatives from the NI Permanent Office, Irish Permanent Office, MEPs, members of the Taskforce 50 and the Chair of Constitutional Affairs EU Parliament.</p> <p>We provided advice as per NICCY's statutory duties, across a range of areas including appropriate child rights protections in the Adoption and Children (NI) Bill. We held a meeting with the Departments of Health and Education to provide more detail around our advice given. In particular advice in regard to educational underachievement of Looked After Children (LAC) and departmental proposals for change to children's services planning structures.</p> <p>The Department took on board a lot of our recommendations and have agreed to consider specific training for health and social care staff on Special Educational Needs (SEN) and the statementing process as recommended by NICCY. The Department may request that we feed into or conduct such training.</p>
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## HLO 2: To highlight and address critical issues which adversely affect children and young people.

Sub-objective	Outcome/Impact
<p>Tackling Child Poverty: We will raise awareness of the high levels of child poverty in Northern Ireland, its impact on children's lives and advise Government on appropriate action to tackle it.</p> <ul style="list-style-type: none"> <li>We will lead a public engagement programme to raise awareness of the extent and impact of child poverty</li> <li>Develop advice for government on legislation and policy relevant to child poverty.</li> </ul>	<p>In October we ran a week of social media engagement on child poverty, involving a number of other organisations using #childpovertyni hashtag. During this week we released a briefing on child policy which included analysis of our survey on public attitudes to child poverty. The survey results have informed NICCY's calls on child poverty.</p> <p>There was increased awareness of child poverty as evidenced by the 734 messages sent through the iCampaigner site to MLAs, asking them to take action in relation to child poverty. Also, positive feedback was received from stakeholders who welcomed the approach of working collectively on this issue to address poverty in a more comprehensive way. We engaged with government and provided advice in relation to tackling child poverty in a range of ways. This largely focussed on the Department for Communities, with whom we corresponded and held meetings in relation to welfare reform changes ( including the two child limit, child's rights proofing of welfare reform changes, benefit cap, benefit sanctions, universal credit), child poverty strategy, social strategy).</p> <p>We used information drawn from DfC reports to highlight their assessment of how the changes announced in the Summer budget 2015 would impact on children and their families in Northern Ireland. DfC also provided further, unpublished, information on these impacts which was used to inform the SOCRNI report.</p> <p>We met with the Social Security Advisory Committee to provide advice on how benefits sanctions process should consider the impact on children.</p> <p>We engaged with a range of third sector organisations to inform our work and work together on public engagement.</p> <p>We were able to ensure that both DfC and the SSAC had a better understanding of the impact of social security changes and sanction in particular on children and young people.</p> <p>The information received will support NICCY's objective of raising awareness of the impact of Welfare Reform on children and inform our advice to DfC and the relevant Minister when in place.</p>



<p><b>Improving Mental Health and Wellbeing:</b> We will gather evidence as to the adequacy of child and adolescent mental health services with a view to outlining critical actions for Government to better meet the needs of children and young people.</p> <ul style="list-style-type: none"> <li>• Carry out a rights-based review of children and young people’s experiences of accessing care and treatment for their mental health.</li> <li>• Provide advice to government on legislation, policy and practice relevant to Child and Adolescent Mental Health and Wellbeing</li> </ul>	<p>The Mental Health Review proceeded in line with the set plans: timeframes</p> <p>Strand 1: Gather the views of children and young people and their parents / guardians on their experiences of accessing child and adolescent mental health services:</p> <p>A central focus of this strand of work was gathering the experiences of young people that had accessed or attempted to accessed mental health services and support and I think we have met our targets as much as we could.</p> <p>We had a successful response from the children and young people’s survey- 604 respondents, and 76 returns to the parent’s survey. We undertook 32 interviews and met our target of meeting with young people across NI.</p> <p>Engagement with young people has been a central part of the MHR, this includes the NICCY youth panel but particularly the mental health advisory group. The panel provided a very important advisory role during the early developmental stage of the Review, including the development of Bernie the Brain, piloting the online survey and the development of videos used in it. We have also sought young people’s advice on how we should disseminate and communicate the findings to them and plan to engage with them to seek their advice on the draft report.</p> <p>NICCY has engaged with a significant number of young people that have experience of having had or tried to get help for their mental health. The scale and scope of this work makes it a very unique and valuable insight into young people’s perspective on mental health services and support. As a rights based review it has also placed key principles of the UNCRC as the framework upon which services are assessed i.e. availability, accessibility, participation quality / impact. Key statements and indicators were used to assess the extent of the practical implementation of these core principles.</p> <p>Expert Input / Views: Gather professionals’ views on children and young people’s access to child and adolescent mental health services:</p>
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<p><b>Overcoming Educational Inequalities and Promoting Inclusion:</b> We will work to ensure that the education received by all children is of a high standard and develops every child's personality, talents and abilities to the full.</p>	<p>We engaged with a wide range of stakeholders over the course of the past year during the development of the scoping paper, whilst drafting the terms of reference for the review and during the field work phase. This included relevant authorities, youth organisations, professional membership groups, RCGP, RCPsych, voluntary and community organisations. As a result, key stakeholders are engaged and interested in hearing about the views of young people that have had or tried to get help for their mental health and are keen to consider what this means for them and their service or profession.</p> <p>Strand 2: Gather information on the operational activity of CAMHS i.e. demand and access to services.</p> <p>We have achieved our aim for Strand 2. The data gathering process has been slow at times but although we have not been able to access all the information requested, it has provided us with a lot of information on what is missing in terms of government data collection, which will be the main message from this section of the report.</p> <p>NICCY has taken a considerable amount of time and effort to source key operational information on CAMHS for the purpose of understanding the system and activity across it. This information is not officially published by the DoH. The information we have obtained will be published in our Review report and therefore will be a central resource for those interested. This exercise has also identified where there are gaps in the information being collected by the system</p> <p>Strand 3: Gather information on spending on CAMHS service: There have been significant delays in progressing this strand of work, However, data has now been returned by most HSCTs and this will be included in the final Mental Health Review Report. We engaged with our Professional Advisory Group and a NICCY Youth Panel Advisory Group to inform the development of this work over the year.</p> <p>Following advice from the Youth Panel Advisory Group on Educational Inequalities we issued an educational questionnaire (as part of the Big Conversation) to schools. Over 400 responses were received by end of year.</p> <p>We routinely monitored and provided advice to relevant educational duty bearers, including EA, ETI, DE and other bodies through regular meetings, correspondence, and advice papers.</p>
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<ul style="list-style-type: none"> <li>• Cost of Education – Ensure the rights and best interests of children are upheld in accessing and participating in education</li> <li>• Children’s Wellbeing in Education – Ensure the promotion of child wellbeing in children’s participation in, and access to education</li> </ul> <p><b>Addressing the Legacy of the Conflict:</b> We will hold government to account in relation to the effective protection of children and young people from trauma, violence or</p>	<p>NICCY has been heavily involved in the development of the SEN Regulations, which are still currently in draft due to the collapse of the NI Assembly. The Department of Education has publicly confirmed that issues raised by NICCY around legal representation and advocacy for children with SEN are being considered and amendments had been proposed to the SEN Regulations to reflect and address NICCY’s concerns.</p> <p>Other issues relating to children with SEN were also addressed by NICCY with EA including the Early Years Review of SEN, Transitions and reform of SEN provision in Belfast.</p> <p>NICCY published a comprehensive report on the Cost of Education for families in NI, which included a survey of parents and an analysis of the Treasury Public Expenditure and Statistical Analyses data. We launched the report at an event (attended by representatives from education, political and civic society) which has informed the debate on how education budgets should be allocated to maximise the available resources. This report and the data within it have been cited many times in subsequent debates within the education sector. Ongoing correspondence was undertaken with the Department of Education and the Permanent Secretary on the findings of the report. The Department of Education has agreed about the need to collate and make available better data in Northern Ireland on what is spent in education as a result.</p> <p>We provided comprehensive advice to DE in relation to its consultation on changed to eligibility criteria for Free School Meals and Uniform grants to highlight the need for greater investment in the provision of financial assistance in education in line with Article 28 of the UNCRC.</p> <p>NICCY continued to provide advice to education duty bearers on children’s wellbeing in education. This included ongoing advice to DE in relation to its commitment to the introduction of a mandatory measurement of wellbeing in schools, drawing on analysis of PISA wellbeing information. This is being progressed in partnership with the Department and will ensure a renewed and vital focus on the well-being of children in education.</p> <p>A questionnaire on the Independent Counselling Service for Schools was drafted for school principals, to be progressed in 2018-19 financial year.</p> <p>Continuing previous work, we have met with relevant authorities (BCC, PSNI, DoJ, YJA, PBNI, HSCB, BHSCT, PHA, DE, EA and NIHE) and stakeholders including relevant political representatives and community organisations in addressing “paramilitary style assaults” (PSAs) within communities.</p>
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<p>mistreatment due to the continuing legacy impact of the conflict.</p> <ul style="list-style-type: none"> <li>Work to ensure the protection of children and young people from trauma and violence due to the continuing legacy of the conflict in Northern Ireland</li> </ul> <p><b>Challenging Discrimination:</b> We will provide robust challenge where children and young people experience discrimination.</p> <ul style="list-style-type: none"> <li>Discrimination due to Age – Work towards the protection of children of all ages from discrimination on grounds of their age in accessing goods, facilities and services</li> </ul>	<p>We have from the outset defined this as a ‘child protection’ issue in communities for relevant authorities and highlighted the systemic change necessary to end these and address the underlying causes of same.</p> <p>Belfast City Council agreed to act as lead co-ordinating agency for the statutory bodies on addressing the systemic work and change necessary. This converges with the ‘Belfast Agenda’ and other relevant initiatives.</p> <p>All relevant authorities reported on their work / progress to date and further work/ meetings are being taken forward. It is intended that a model way of working will be transferable to other areas of Northern Ireland where similar issues pertain.</p> <p>We have continued to engage with Dept. of Justice Officials, NIO, TEO, and those leading on the ‘Tackling Paramilitarism’ project following the NI Executive Action Plan on same (based on findings of Fresh Start Panel on ‘disbandment of paramilitaries’ and ongoing engagement as necessary re’ NICCY’s monitoring role.</p> <p>NI Government Departments’ Officials more aware of NICCY’s calls to address ‘paramilitary style assaults’ on children and address the systemic causes and issues highlighted throughout our work on this during the past business year.</p> <p>We continue to work with the Commissioner for Victims and Survivors on their research projects on the trans-generational impact of the conflict, review of trauma services and advocacy services. In particular we have been closely involved in the trans-generational research focusing on its impact on children and young people.</p> <p>We had ongoing engagement with key stakeholders on Age GFS legislation and highlighting the need for protections from age discrimination to extend to all groups. This included holding a seminar on the outcomes of our successful complaint to ECNI against TEO, and the potential outcomes. We have also engaged with TEO to press for their implementation of ECNI’s recommendations from the complaint. We are awaiting consultation with children and young people following assurances from TEO and ECNI that this would take place.</p>
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<ul style="list-style-type: none"> <li>• Equal Protection from assault – Work towards increasing support to securing equal protection from assault in the home for children and young people.</li> </ul>	<p>NICCY is also exploring the potential impact of being found to be ‘directly affected’ under para 10, Schedule 9 of the NI Act 1998 with regard to potential victim status under the ECHR.</p> <p>We developed and implemented an engagement strategy with key stakeholders including a NICCY Youth Panel Advisory Group, an NGO Advisory Group, statutory sector officials and elected representatives. This focussed on our recommendations for legal reform regarding the defence of reasonable punishment and on the need for dedicated family support included in relation to positive parenting, based on a robust evidence base.</p> <p>Engagement included raising the profile of Equal Protection with political parties and Permanent Secretaries and individual policy meetings with a range of MLAs across the political spectrum. Justice engagement has included DoJ, PPS, PSNI; HSC engagement has included DoH, HSCB and SBNI with ongoing detailed follow up, e.g. providing pre-consultation advice on the Family and Parenting Support Strategy and mapping fostering, adoption and childcare regulations as they relate to physical punishment. Related contact with DE regarding corporal punishment has also been undertaken.</p> <p>There have been ongoing meetings of the NGO Group and more broadly with a wider range of NGOs, such as Mencap and Women’s Aid. Detailed advice was given to ParentingNI in developing the ‘STOP’ programme on positive parenting in WHSCT. Contact has also been maintained with agencies in other jurisdictions regarding reform.</p> <p>A detailed technical report on the survey and the context of NICCYs work on Equal Protection was completed and disseminated (with engagement with Millward Brown and QUB). A broader evidence paper which includes prevalence and children’s outcome data has been developed. This work has increased the profile of Equal Protection and resulted in a number of commitments by political representatives and others including, statements of support, correspondence with government departments, commitment to bring party motions and NI Assembly debate and interest in bringing forward legislative amendments, DoH have stated they will review positive parenting information. Some positive sharing of information by statutory agencies.</p> <p>Media work has raised awareness of Equal Protection and the case for positive parenting and legal reform and the Commissioner’s calls to government. NGOs in undertaking media work have also cited NICCY’s research.</p>
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<p><b>Strengthening Safeguarding provisions:</b> Safeguarding arrangements for children and young people are strengthened as NICCY monitors and provides advice on provisions to protect children, including in relation to Child Sexual Exploitation and Separated Children Subject to Immigration Control.</p> <ul style="list-style-type: none"> <li>• Child Sexual Exploitation (CSE) – Monitor the implementation of recommendations from the Independent Inquiry into CSE in NI.</li> <li>• Separated Children Subject to Immigration Control – Hold Government to account on meeting legal obligations to Separated Children.</li> </ul>	<p>Following NICCY's 2017 reviews of CSE Progress Reports and advice, DoH stated departments and agencies would produce a single integrated Progress Report, which would address all recommendations from the Independent Inquiry and outcomes for children and young people. This would directly address a number of NICCY's stated key concerns. However, in the absence of Ministers, DoH informed NICCY the third round of Progress Reports would not be published. NICCY formally expressed concern regarding this decision and requested clarification; DoH have stated the decision is currently being reviewed. It has been outside NICCY's control that government officials have decided not to publish Progress Reports which NICCY cannot therefore review.</p> <p>Associated engagement on Missing children has been ongoing and included engagement with PSNI and HSCB who have shared data and information. An internal paper on missing children was completed. We have also engaged with all inspectorates regarding monitoring implementation of the Independent Inquiry recommendations and CJINI has committed to undertaking an investigation into CSE across justice agencies - the scope and terms of reference for which NICCY has informed.</p> <p>In November 2018 to mark European Day on the Protection of Children against Sexual Exploitation and Sexual Abuse, a statement and press release were issued to raise the profile of CSE, highlight our monitoring of CSE commitments and NICCY's Call on Government to ratify the Lanzarote Convention.</p> <p>NICCY has continued to monitor progress in the passage of the secondary legislation which will enable the independent Guardianship provision for separated children to be commissioned and to follow up with DoH and HSCB on an ongoing basis regarding this. The service has been commissioned, is now operational.</p> <p>NICCY provided a Witness Statement for Help Refugees seeking judicial review against the Home Office regarding the consultation process (including with NI) in regard to the Dubs Scheme for separated children. Legal action is ongoing. There has been engagement with the UK Government in relation to the National Transfer Scheme for separated children and the Immigration Act 2016. This ensured input from NI was available for the UK legal proceedings when no other statement was available due to collapse of devolved government.</p> <p>Immigration Act Regulations commenced and Westminster Immigration Minister has kept NICCY informed regarding extension of National Transfer Scheme for separated children to devolved jurisdictions.</p>
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<ul style="list-style-type: none"> <li>• On Safeguarding overall – Provide advice on safeguarding matters as determined by the Commissioner</li> </ul> <p><b>Addressing Issues In Youth Justice:</b> NICCY’s advice promotes greater adherence to and consideration of, the Rights of Children and Young People Rights in the youth justice system.</p> <ul style="list-style-type: none"> <li>• Children and Young People involved with the youth justice system have their rights respected and protected.</li> </ul>	<p>NICCY met with Organisation for European Security and Co-operation in relation to their international review of the NRM for victims of trafficking to provide advice including on NI specific concerns. OESC was informed of concerns specific to Northern Ireland including small numbers of children receiving a positive grounds NRM decision, complexity of the land border and implications of Brexit</p> <p>NICCY also met with Criminal Justice Inspector NI to inform their scoping and terms of reference of Human Trafficking Inspection. CJINI are aware of particular concerns regarding separated children and trafficking and role of Home Office agencies. This advice should inform these respective pieces of work on trafficking.</p> <p>NICCY has engaged in a range of issues relating to the rights and best interests of other children and families, subject to immigration control, including resettlement programmes, destitution, immigration interviews rules and dispersal from initial accommodation. This has included contact with Home Office in relation to data requests, operational policies and procedures and specific cases and with NGOs including through the Refugee and Asylum Forum.</p> <p>NICCY has also provided a range of advice regarding safeguarding and social care. This included advice and recommendations to ensure both the draft Looked After Children Strategy and Review of Regional Children and Young People’s Facilities improve protection of the rights and best interests of children and young people. HSCTs were made aware of the importance of child rights budgeting and impact assessments in decision making. The Healthcare Record Team was informed of key concerns regarding security, safeguarding and accessible information in the development of the project. The RCPCH was made aware of NICCY support for development of the healthcare standards and importance of a children’s rights basis to this.</p> <p>During this year we:</p> <ul style="list-style-type: none"> <li>• Attended and contributed to the PSNI Youth Champions Forum.</li> <li>• Engaged with NIAO on their report “Managing Children who Offend” where we share the same concerns.</li> </ul> <p>We routinely monitored and provided advice to relevant criminal justice duty bearers, including YJA, DoJ, NI Policing Board and PSN through regular meetings, correspondence, and advice papers.</p>
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	<ul style="list-style-type: none"> <li>• Met with Chief Constable and 2 Assistant Chief Constables to discuss PSNI engagement with NICCY and discussed issues including stop and search, the use of tasers, display of images, paramilitary style assaults and policing of parades.</li> <li>• We provided written advice to PPS regarding their development of a Youth Justice Policy;</li> <li>• We advised DOJ Permanent Secretary on our work on PSAs and DOJ's proposals to 'tackle paramilitarism'. NIAO report was also discussed and NICCY confirmed position regarding the recommendations contained therein;</li> <li>• We provided written advice to DoJ regarding their consultation in the Northern Ireland Crime Survey and concerns raised regarding lack of engagement with CYP under 16 years of age.</li> <li>• Participated in panel for 'Care Question Time' – looked after children and the Justice System.</li> <li>• Advice was provided to DoJ on the proposed application of the Domestic Violence Disclosure Scheme to children and young people and DoJ's failure to comply with its section 75 duties in progressing this proposal. Our intervention was successful as the decision has since been reversed.</li> </ul>
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### HLO 3: To address breaches of children's and young people's rights.

Sub-objective	Outcome/Impact
<p>Potential breaches of children and young people's rights are fully investigated and addressed.</p> <ul style="list-style-type: none"> <li>• Conduct Independent Investigations</li> <li>• Assist children and young people with complaints</li> <li>• Bring, Intervene in or assist with legal proceedings</li> <li>• Legal Advice Provision</li> </ul>	<p>This year:</p> <ul style="list-style-type: none"> <li>• received 390 new cases or enquiries;</li> <li>• closed/resolved 439 cases or enquiries; and</li> <li>• signposted 110 cases to other appropriate agencies.</li> </ul> <p>All cases/enquiries/complaints received were appropriately triaged and allocated to Caseworkers for progression and resolution. During this period a strategic approach to casework was adopted wherein appropriate referrals were progressed by way of 'non-formal' investigations using our statutory powers with relevant authorities.</p> <p>A formal investigation utilising NICCY's powers has been progressed this year; as required, terms of reference were drafted and served on the lead relevant authority. Assurances were secured from them regarding their compliance with the investigation processes and liaison meetings begun. It is anticipated that emerging findings / report will ensue in next business year.</p> <p>In Q3 we were granted leave to intervene in two related judicial reviews which related to the duties on Health and Social Care Trusts when identifying and providing accommodation as bail addresses to children and young people designated as being in need. The written intervention was produced in Q4 and the matter was heard by the Court. Judgement was reserved and will be delivered in early Q1 of 2018-19.</p> <p>NICCY declined an approach to intervene as it was not felt that it would 'add value' to the case.</p> <p>2 Legal Funding applications were – neither progressed. One was refused as it did not meet our legislative criteria and one was withdrawn.</p> <p>4 legal opinions from Counsel were commissioned on the following areas:</p> <ul style="list-style-type: none"> <li>• our legislative restrictions on bringing strategic litigation;</li> <li>• aspects of the Immigration Act; and</li> <li>• aspects of Welfare Reforms.</li> </ul> <p>All are being used to guide forward NICCY's ongoing work in these areas.</p>

#### HLO 4: All To raise awareness of children’s and young people’s rights, the UNCRC and the functions of the Commissioner.

Sub-objective	Outcome/Impact
<p><b>Greater understanding and awareness of children’s and young people’s rights, the UNCRC and NICCY’s functions and work in achieving its mission.</b></p> <ul style="list-style-type: none"> <li>Enhance awareness of the UNCRC, C&amp;YP’s Rights and NICCY’s work/role.</li> </ul>	<p>NICCY delivered accessible programmes to raise awareness of the UNCRC, Children’s &amp; Young People’s Rights and NICCY’s work, to key stakeholders and included:</p> <ul style="list-style-type: none"> <li>Awareness raising sessions delivered to professionals working with children and young people including Transition Officers, Belfast Trust Staff, KS3 Teachers with NI Assembly Education Service;</li> <li>Awareness training delivered to Guardians Ad Litem at Skills Sharing day (30SA);</li> <li>Presentation to visiting Oman Public Prosecution, Judiciary and Ministry of Social Development delegation; and</li> <li>Awareness raising sessions delivered to young people including; Youth councils in Derry area, Southern Regional College level 3 Health and Social students.</li> </ul> <p>Create a Cape Project - We developed and implemented an engagement programme specifically aimed at younger children:</p> <ul style="list-style-type: none"> <li>Younger children (up to approx. age 7) were invited to design a patch showing what they felt was important for children or what the Commissioner should do to protect Children’s Rights;</li> <li>180 Children from over 60 Primary schools took part in the Create the Cape project;</li> <li>Collation of inputs from children for the Commissioner’s cape at public events – this provided an opportunity to engage with children and parents and distribute information about children’s rights and the Commissioner. The cape was commissioned from a textile artist who use the children’s artwork to produce a cape for the Commissioner; and</li> <li>This will be used in future engagement and awareness raising among young children. The artwork will be displayed online and younger children will be able to add to the display informing NICCY what is most important to young children.</li> </ul> <p>NICCY gave children’s rights training to EA’s Transition’s lead and officers and provided information on children’s rights for the EA’s Newsletter which goes to 2,000 children with SEN and their families going through</p>

<p><b>Promote and monitor awareness of NICCY's work and profile among relevant 'audiences' i.e. media outlets / public / political / CYP.</b></p> <ul style="list-style-type: none"> <li>Advise that the UNCRC becomes a mandatory part of the curriculum in schools.</li> </ul>	<p>transitions. Transitions staff agreed that the children's rights training would influence their work and practices.</p> <p>During the year the Commissioner engaged with over 3,000 children and young people from across NI and in a range of settings. With the support of NICCY staff the Commissioner gave 30 speeches on a range of issues including LGBTQ+ rights, young carers, children with a disability, education and mental health.</p> <p>Stakeholders including the public continued to be made aware of NICCY, our work, the Commissioner and her priorities. This has been achieved through:</p> <ul style="list-style-type: none"> <li>Increased coverage across all media platforms this year as a result of responding to 112 media enquires/requests and issuing 36 releases (increase of 12 from 2016-17) <ul style="list-style-type: none"> <li>Daily Newspaper coverage - 37</li> <li>Regional Newspapers - 87</li> <li>Online Coverage - 92</li> <li>Radio coverage - 49</li> <li>TV - 9;</li> </ul> </li> <li>Increase of over 20% website traffic with 18,521 people coming to the site, with a 16% increase in number of sessions (visits) to the site (49% were young people) and 15% increase in people returning to the site;</li> <li>The production and dissemination of a wide range of publications including publications on Brexit, Participation Advice, Legal and Investigations' complaints and advice publications, Mental Health and an overarching Political Briefing;</li> <li>Using social media to share updates, media news, infographics which we produced to communicate mental health, Cost of Education and Poverty work and running online advertising campaigns to promote 'SpeakYourMind' survey and NICCY Youth Panel recruitment;</li> <li>Increased activity across our social media sites: <ul style="list-style-type: none"> <li>Twitter continued to be our key social media site (increase of 15% to 4648) with 1312 mentions</li> <li>Facebook had a very strong growth over the course of the year with 1029 likes</li> <li>Instagram site had even stronger growth, rising from 160 followers last year to 429 followers –168% increase.</li> </ul> </li> <li>Production of 5 new NICCY videos for the NICCY YouTube Channel; 3 Instagram videos also created.</li> </ul> <p>We provided advice to, and engaged with, CCEA on raising the profile of Children's Rights within the curriculum. An animation educating children on the UNCRC, children's rights and associated teacher resources were completed and launched by CCEA and NICCY. This partnership working is to continue into the 2018-19 business year.</p>
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<ul style="list-style-type: none"> <li>• Increase awareness of the Legal functions within NICCY and how we can safeguard and promote the rights of Children and Young People.</li> </ul>	<p>A Communications Plan was developed between L&amp;I and Comm's staff. The suite of L&amp;I promotional materials was reviewed and refreshed. A new guide to our legal service was developed along with a young person's version in conjunction with Comm's and Participation Staff.</p> <p>L&amp;I Hosted a Continuing Professional Development event in November 2017. 50 Legal practitioners attended to hear from Sir John Gillen regarding his vision for changes in the Family Justice System and a forum provided to ask questions / share learning.</p> <p>3 Legal Educational Seminars took place this year with Parents and Professionals. All were given advice and training regarding their children/clients' rights.</p>
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## HLO 5: To promote the participation of children and young people in decision making.

Targets	Outcome/Impact
<p><b>Increased involvement of, and effective mechanisms for, the participation of Children and Young People in decision making affecting their lives.</b></p> <ul style="list-style-type: none"> <li>• Obtain NYP input to ensure that their voice is integral to the work of NICCY</li> <li>• Promote best practice by Government in the Participation of Children and Young People (C&amp;YP)</li> <li>• Promote effective Pupil Participation mechanisms in Schools</li> </ul>	<p>The NICCY Youth Panel continues to be an integral part of our work. During the year 20 young people left (mainly as they aged-out). We identified geographical areas of under-representation and recruited sixteen new panel members from the North West bringing our total of active members at the end of the business year to 62. We will continue to review the makeup of the Youth Panel and target underrepresented groups in further recruitment.</p> <p>The Youth Panel has made a significant contribution to NICCY's work and we are delighted that six of our panel members received their 200 hours Millennium Volunteer award this year.</p> <p>The panel engaged in a total of 44 meetings or activities. They participated teambuilding and training days that were open to the full panel, including a celebration event for those leaving in August. Based on their interests and availability the panel members selected subgroups to take part in to support NICCY's priority areas. During the year the panel supported:</p> <ul style="list-style-type: none"> <li>• NICCY's mental health review;</li> <li>• the development of rights based animations for the CCEA Children's Rights resource hub;</li> <li>• Participation;</li> <li>• Educational Inequalities;</li> <li>• Poverty;</li> <li>• Brexit;</li> <li>• 'create the cape' project;</li> <li>• Awareness raising; and</li> <li>• Other reactive work.</li> </ul> <p>They advised on how work should be taken forward to make it accessible to other children and young people and how NICCY should communicate with them in relation to these pieces of work. This included the production of videos to support Anti-Bullying Week, NICCY's Mental Health Review and providing a 'voiceover' for the NICCY/CCEA Child Rights / UNCRC animation.</p> <p>We followed-up with Dept. of Education in relation to the recommendations of NICCY's 'Pupil Participation' report but as this would require decisions from Ministers this has not been progressed.</p> <p>We published NICCY Guidance on 'Participation with Children and Young People: Advice to Public Bodies' which provides comprehensive advice to</p>

	<p>support their engagement with and involvement of Children and Young People.</p> <p>We also provided advice and support to Departments, Arm's Length Bodies (ALBs) and Councils on best practice in engaging with Children and Young People in decision making processes - including with the new Derry City and Strabane District Council's Children's Co-ordinator, NIGALA, TEO (see Age discrimination referenced earlier), NI Forestry Service (DAERA) and Community Planning Officers. We also provided advice to Dept. of Education on participation mechanisms for the implementation and roll out of the 10 year Children's and Young People's Strategy.</p> <p>We held an event in partnership with Dept. for Communities i.e. the 'Co-operation in Community Planning: Working Together with Children and Young People' Conference. All 11 local Councils and 10 out of 12 statutory partners were represented among the 73 attendees. A report of the event with recommendations to take this work forward is currently being drafted.</p>
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## HLO 6: To ensure NICCY is an effective and efficient organisation.

Targets	Outcome/Impact
<p><b>NICCY has used its resources effectively and efficiently in achieving its mission to safeguard and promote the rights of Children and Young People.</b></p> <ul style="list-style-type: none"> <li>• Deliver on our Annual Business Plan 2017-18</li> <li>• Ensure efficient systems of Corporate Governance and Performance Management.</li> <li>• Accurately Monitor and Report on NICCY's Performance and Impact.</li> </ul>	<p>Effective utilisation of organisational resources – human, financial and physical - in delivering on our Annual Business Plan objectives has been achieved through effective management of corporate functions including Human Resources, Finance and Administration, Legal Casework &amp; Investigations, Policy, Research and Participation; effective financial management and allocations of departmental budgets assigning resource; collaborative working with external partners which this year included with OCO, CVS, DE/CCEA, NGOs, Academics, BINOCC, ENOC and in involvement with events; briefing meetings with political parties and elected representatives; monitoring of progress across all areas throughout the year and formal reporting on a monthly, quarterly and annual basis. Confidence has therefore been maintained as well as transparency in relation to NICCY's work / remit / impact and value for (public) money.</p> <p>Governance systems maintained to high standards and confidence in efficient systems of corporate governance and performance management was maintained by sponsor department (DfC), our Audit &amp; Risk Assurance Committee and internal/external Auditors. Relevant assurances provided to Sponsor Department DfC on monthly basis i.e. Consumption reports; on a quarterly basis including 'Performance Reports', 'Assurance Statements' and Governance Checklists. Risks were managed with effective mitigation measures and controls in place and our ARAC provided advice to NICCY at quarterly meetings. Our Annual Report from auditors showed 'satisfactory' ratings. Internal Audit follow up reports including those on performance management in respect of our Legal and Investigations Department and Policy, Research and Participation Department were also 'satisfactory'. NICCY's latest version MSFM was signed and issued to DfC and we expect return in the near future. Meantime effective governance, reporting and accountability processes were maintained. NICCY like others, is currently addressing the requirements of GDPR and the pending new Data Protection Act 2018.</p> <p>Transparency and accountability to stakeholders on NICCY's work focusing on our remit and confidence maintained in effective monthly, quarterly and annual monitoring/reporting on overall performance and impact through achievement of business objectives and targets; effective management and oversight of systems of internal control and departments' work / outputs. The Performance Management and Evaluation Framework produced quarterly reports on outputs and impact of our work. Effective</p>



<ul style="list-style-type: none"> <li>• Develop Annual Business Plan 2018 -19: Year 2 Corporate Plan 2017–20</li> <li>• Progress Organisational Accreditation</li> <li>• Review NICCY’s Corporate Social Responsibility Activities</li> </ul>	<p>staff support / supervision of performance in achievement of business objectives and targets including additional ‘reactive’ work is key in this.</p> <p>Corporate Plan objectives’ progression and development from year 1 as necessary. The Annual Business Plan based on year 2 of NICCY’s Corporate Plan was developed and submitted to Sponsor Dept. DfC by due deadline i.e. 31 January 2018.</p> <p>Investors in People Report received and completion of accreditation award anticipated in 2018-19 business year.</p> <p>Shared Services opportunities were further explored during this business year though none presented following our previous attempts to explore possibilities for sharing services; it is unlikely NICCY can do more in this area given what we have already done to date. CSR activities are also explored via Staff Rep’s on our Premises Committee and implemented as/where possible. (See also ‘Sustainability Report’).</p>
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## CORPORATE ETHOS

While adhering to organisational values, at NICCY we are expected to comply with all organisational policies including those relating to conduct, propriety and respect for human rights and equality. NICCY's policies are based on those of NICS and all staff adhere to these; relevant policies governing anti-corruption, bribery, fraud, whistleblowing and codes of conduct are reviewed as scheduled and implemented. We also monitor developments to ensure NICCY can respond in a timely and effective manner as/when required. This includes 'horizon scanning' where potential issues may be pre-empted and necessary action taken; these may be in the political, social, economic or indeed technological fields. In preparation for the new General Data Protection Regulations which were introduced on 25 May 2018, we developed and have implemented an Action Plan.

## SUSTAINABILITY REPORT

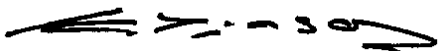
NICCY is committed to ensuring that sustainable development becomes an integral part of our business / corporate social responsibility. To this end the Commissioner meets periodically with other Commissioners/Chief Commissioners and the Chief Executive meets with corresponding Chief Executives. The Commissioner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

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

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

Relevant actions in summary include:

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

A handwritten signature in black ink, appearing to read 'Koulla Yiasouma', is positioned above the printed name.

**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**25 October 2018**

## 2. ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

#### DIRECTOR'S REPORT

NICCY does not have directors however, the term director has been interpreted as Commissioner. The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB). The sponsor body for NICCY is the Department for the Communities (DfC). NICCY was established on 1 October 2003 under the Commissioner for Children and Young People (Northern Ireland) Order 2003. The current Commissioner, Koulla Yiasouma, was appointed for a four year term on 2 March 2015. The Commissioner is also the Accounting Officer. A Scheme of Delegation is in place.

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 2017-18 Government Financial Reporting Manual (FRoM) issued by the Department of Finance.

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

#### Senior Management Team and Staff Complement

NICCY's staff complement totals 21 staff (19.58 FTE) - 6 male and 15 female. The Commissioner is a public appointment.

The members of the Senior Management Team during 2017-18 were as follows:

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

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

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

### **Research and Development**

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

### **Charitable Donations**

No charitable donations were made during this financial year.

### **Payments to Suppliers**

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with Managing Public Money NI, which states that Public Sector Organisations should aim to pay suppliers wherever possible within 10 working days.

During the period 89.2% of invoices (78.4% in 2016-17) were paid within 10 working days and 98.9% of invoices (99.1% in 2016-17) were paid within 30 calendar days.

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

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

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

### **Freedom of Information Requests**

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

### **Whistleblowing**

There were no incidents of whistleblowing during the year.

## **Complaints**

There were no complaints received during the year

## **Fraud Reporting**

On 18 April 2017, there was an attempted external fraud via email. This was immediately identified and appropriate steps taken; NICCY suffered no financial loss.

## **Register of Interests**

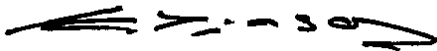
An up to date Register of Interests is maintained by NICCY, and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Equality House, 7 – 9 Shaftesbury Square, Belfast, BT2 7DP.

## **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Commissioner for Children and Young people (Northern Ireland) Order 2003.

The audit of the financial statements for 2017-18 resulted in an audit fee of £10,500 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. No additional remuneration was paid to the NIAO for non-audit work during the 2017-18 year.

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**25 October 2018**

## STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

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

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

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

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

## Disclosure of Audit Information

The Accounting Officer can confirm that:

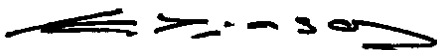
- So far as she is aware there is no relevant audit information of which the NICCY's auditors are unaware; and
- All steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information have been taken.

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

The Commissioner for Children and Young People for Northern Ireland:  
Equality House  
7-9 Shaftesbury Square  
Belfast  
BT2 7DP

Auditor:  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**25 October 2018**



## GOVERNANCE STATEMENT

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

This Governance Statement for the Northern Ireland Commissioner for Children and Young People sets out the governance structures, risk management and internal control procedures that operated during 2017-18 and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. NICCY follows the Department of Finance guidance 'Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013'.

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

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

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

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

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

### Audit and Risk Assurance Committee

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

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

The Audit and Risk Assurance Committee members undertake an annual evaluation of the committee's effectiveness and performance. The Terms of Reference for the Audit and Risk Assurance Committee were reviewed in January 2016. The Committee makes regular reports to me as Commissioner, and has confirmed that it is satisfied with its effectiveness and performance in providing assurance in 2017-18.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. The three members of ARAC took up post on 1 March 2016 for a three year term. The ARAC met once per quarter, adhered to the agreed work programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 13 June 2017, 3 October 2017, 14 December 2017 and 15 March 2018. The meetings of the Audit and Risk Committee are attended by the above members, the Commissioner, the Chief Executive, NICCY's Finance Officer, NIAO, Internal Auditors and the Sponsor Department.

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

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

## **Internal Control and Risk Management**

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

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

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

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

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

Alongside the Corporate Risk Register, departmental risk registers are reviewed on a monthly basis. Appropriate controls and mitigation measures are in place and reviewed to ensure effectiveness. Risk management including potential escalation of risks is a standing agenda item at ‘Board’, SMT and departmental team meetings. The departmental risk registers link directly with the Corporate Risk Register and Business Plan.

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

1. Budget Cuts: delivery on NICCY's legislative remit through Annual Business Plan objectives and targets is compromised due to insufficient budget allocation; this cannot be confirmed due to no NI Executive in place and subsequent Departmental advice has been to proceed on basis of last year's opening budget allocation.
2. Reviews: DfC Review of the Office and DfC Review of all their ALBs as well as 'Transformation' Programme re' Public Sector Shared Services Project (PSSSP) may adversely impact NICCY through recommendations from the range of options.
3. Response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2012) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People.
4. NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or media or public attention.
5. Organisational Culture: organisational culture inhibits performance and delivery on Business Plan objectives and targets.
6. Impact of Public Services Ombudsman (PSO) Act (NI) 2016: NICCY's investigatory powers are compromised by PSO Act.
7. Governance arrangements: NICCY does not have appropriate management statement and financial memorandum (MSFM) in place as necessary, therefore governance arrangements may be compromised.
8. BREXIT': process and outcome adversely impacts on NICCY's remit i.e. reduces rights protections / compromises access to services for Children and Young People / reduces family incomes contributing to child poverty.

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

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

### **Going Concern**

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The office is financed through Grant-in Aid from our Sponsor Department, the Department for Communities and future financing is accordingly to be met by such grants. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of NICCY's financial statements for 2017-2018.

### **Internal Control**

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

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

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

### **Internal Audit**

NICCY has appointed ASM as its internal auditors. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee set an audit strategy and work plan for the financial year 2017-18, which was carried out by ASM.

The main remit of the internal audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of

assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The internal audit Annual Assurance Report, in respect of the year ended 31 March 2018, provided an overall level of assurance of "Satisfactory", in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People for Northern Ireland, and their operation throughout the period under review. The areas under review for the 2017-18 year were performance management in:

<b>Audit Area</b>	<b>Assurance Rating</b>
Legal and Investigations Department	Satisfactory
Policy and Participation Department	Satisfactory

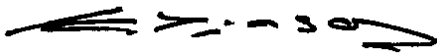
Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

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

## **Review of my own effectiveness**

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

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



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

## REMUNERATION AND STAFF REPORT

### Remuneration Report

The report provides information in relation to the remuneration and pension packages of the Commissioner, the Chief Executive and Senior Management Team and outlines the arrangements which operate within the Department of Finance and our sponsor department, DfC to determine this. It also includes information on staff numbers, composition, sickness absence data, staff policies applied during the year, expenditure on consultancy, off payroll engagements and exit packages.

#### Remuneration Policy

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

The pay remit (for the NI public sector and SCS) is normally approved by the Minister of Finance but in the absence of an Executive the DoF Permanent Secretary has set the 2017-18 NI public sector pay policy in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. (The pay award for SCS staff for 2017-18 has not yet been finalised.)

#### Service Contracts

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

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



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

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

## Salary and pension entitlements

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

### Remuneration (including salary) and pension entitlements (Audited Information)

	2017-18					2016-17				
Commissioner	Salary £'000	Bonus Payments £'000	Benefits in kind (to Nearest £100)	Pension Benefits* (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Benefits  Nearest	in kind (to Nearest £100)	Pension Benefits* (to nearest £1000)	Total (to nearest £1000)
K Yiasouma	75-80	-	-	29	100-105	75-80	-	-	29	100-105
General Management	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1000)	Total (to nearest £1000)	
M McCafferty (Chief Executive)	70-75	-	-	26	95-100	65-70	-	27	95-100	
A Tennant (Head of Policy & Research)	50-55	-	-	21	70-75	50-55	-	20	70-75	
M Simpson (Head of Legal & Investigations)	60-65	-	-	20	80-85	55-60	-	23	80-85	
<b>Band of Highest Paid Staff</b>	<b>70-75</b>					<b>70-75</b>				
<b>Member's Total Remuneration</b>										
<b>Median Total Remuneration</b>	<b>31,223</b>					<b>30,608</b>				
<b>Ratio</b>	<b>2.3</b>					<b>2.5</b>				

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

### **Fair Pay Disclosures (Audited Information)**

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid staff member in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest paid staff member in the financial year 2017-18 was £70-75k (2016-17 £70-75k). This was 2.3 times (2016-17 2.4) the median remuneration of the workforce, which was £31,223 (2016-17, £30,608).

Remuneration ranged from £9,706 to £72,563 (2016-17 £9,610 to £70,403). Total remuneration does not include severance payments, employer pension contributions, nor the cash equivalent transfer value of pensions.

### **Salary**

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

### **Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31 March 2018.

## Pension Entitlements – Commissioner and Senior Management (Audited Information)

	Accrued pension at pension age as at 31 March 2018 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2018 £'000	CETV at 31 March 2017 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account  Nearest £100
<b>Commissioner</b>						
K Yiasouma	20-25 No lump sum	0 – 2.5 No lump sum	301	271	15	-
<b>Senior Management</b>						
M Simpson (Head of Legal & Investigations)	10 - 15 No lump sum	0 – 2.5 No lump sum	159	136	13	-
<b>M McCafferty (Chief Executive)</b>	5-10 No lump sum	0 – 2.5 No lump sum	131	108	16	-
<b>A.Tennant (Head of Policy &amp; Participation)</b>	0 – 5 No lump sum	0 – 2.5 No lump sum	40	26	10	-

## Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 13.5 years and 10 years of their normal pension

age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

New entrants joining can choose between membership of alpha 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 were eligible for membership of the Nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2017 was 3% and HM Treasury has announced that public service pensions will be increased accordingly from April 2018.

Employee contribution rates for all members for the period covering 1 April 2018 – 31 March 2019 are as follows:

**Scheme Year 1 April 2018 to 31 March 2019**

<b>Annualised Rate of Pensionable Earnings (Salary Bands)</b>		<b>Contribution rates – Classic members or classic members who have moved to alpha</b>	<b>Contribution rates – All other members</b>
<b>From</b>	<b>To</b>	<b>From 1 April 2018 to 31 March 2019</b>	<b>From 1 April 2018 to 31 March 2019</b>
£0	£15,000.99	4.6%	4.6%
£15,001.00	£21,636.99	4.6%	4.6%
£21,637.00	£51,515.99	5.45%	5.45%
£51,516.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

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

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

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of Nuvos.

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

## **Cash Equivalent Transfer Values**

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

## **Real increase in CETV**

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

## Compensation for Loss of Office

No members of staff left under Voluntary Exit terms in 2017-18.

## Staff Report

### Number of Senior Staff

Band	2017-18	2016-17
	Total	Total
Commissioner (Public Appointment)	1	1
Grade 5	1	1

### Staff Costs, including Commissioners Fees (Audited Information)

Staff costs comprise:

	Permanently employed staff	Others	2017-18 Total	2016-17 Total
	£	£	£	£
Wages and Salaries	725,663	30,604	756,267	837,294
Social Security Costs	71,796	-	71,796	75,132
Other Pension Costs	159,613	-	159,613	171,224
<b>Total Net Costs</b>	<b>957,072</b>	<b>30,604</b>	<b>987,676</b>	<b>1,083,650</b>

Others includes agency staff costs and inward secondment costs.

### Pension Arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2018.



For 2017-18, employers' contributions of £159,613 were payable to the NICS pension arrangements (2016-2017 £171,224) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2018-19, the rates will also range from 20.8% to 26.3% however the salary bands differ. The contribution rates are set to meet the cost of the benefits accruing during 2017-18 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

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

No employees retired early on ill-health grounds during 2017-18.

### **Average number of persons employed (Audited Information)**

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

<b>Number</b>	<b>Permanently employed</b>		<b>2017-18</b>	<b>2016-17</b>
	<b>staff</b>	<b>Others</b>	<b>Total</b>	<b>Total</b>
Directly Employed	19.0	-	19.0	20.8
Other	0.0	0.4	0.4	1.1
<b>Total</b>	<b>19.0</b>	<b>0.4</b>	<b>19.4</b>	<b>21.9</b>

Others includes agency staff and an inward secondment.

## Staff Composition as at 31 March 2018

			2017-18
	Male	Female	Total
Commissioner	-	1	1
Other senior staff	-	1	1
Other staff	6	14	20
<b>Total</b>	<b>6</b>	<b>16</b>	<b>22</b>

## 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.

NICCY is in the process of finalising a Disability Action Plan which will be in place from 2018 – 2022.

## Equality of Opportunity

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

NICCY has an Equality and Diversity Policy, which details NICCY's commitment to promoting equal opportunities and respecting diversity in the workplace

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

## Employee Involvement

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

### **Sickness Absence Data**

During the course of the year, 6.5% of the available working days were lost due to staff sickness in NICCY (6.5% in 2016-17). This figure also includes long-term absence which contributed 9.0% of the working days lost (4.0% in 2016-17).

### **Expenditure on Consultancy**

There was no Consultancy expenditure in the financial year 2017-18.

### **Off Payroll Arrangements**

NICCY adheres to off-payroll working rules, whereby in the event that we offer a temporary job to someone who works through their own intermediary, they pay broadly the same tax and National Insurance contributions (NICs) as an employee.

### **Exit Packages**

NICCY did not release any staff in 2017-18 under any Exit Packages.

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Regularity of Expenditure

The Commissioner for Children and Young People for Northern Ireland has appropriate systems in place to ensure the propriety and regularity of public finances. There was no irregular expenditure in 2017-18.

### Losses and special payments (Audited Information)

No losses or special payments were made during the financial year 2017-18.

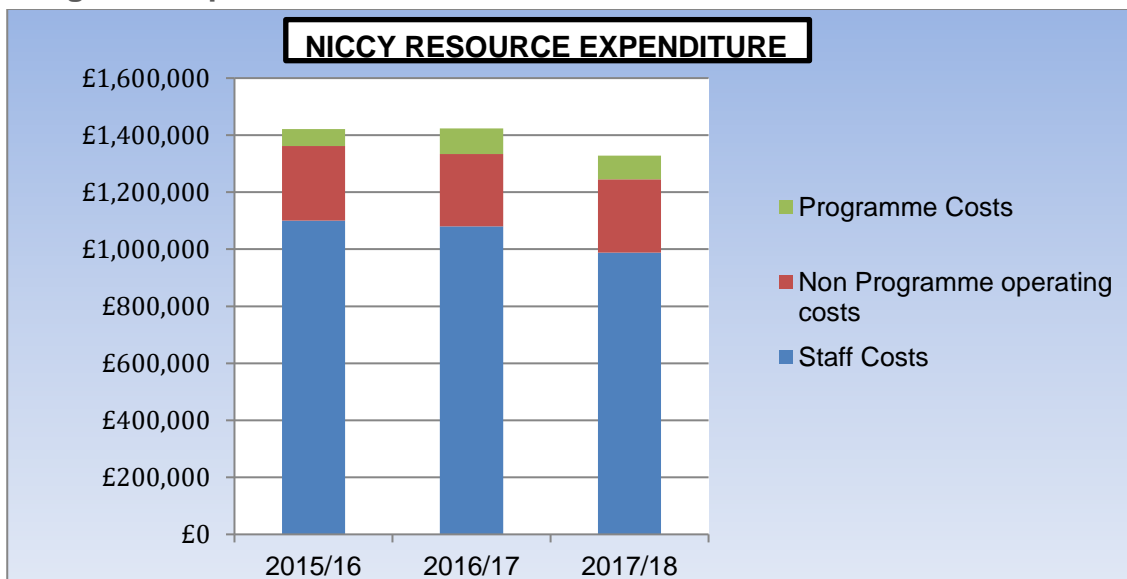
### Fees and Charges (Audited Information)

The Commissioner for Children and Young People for Northern Ireland did not earn any income from fees and charges in 2017-18.

### Remote Contingent Liabilities (Audited Information)

There were no remote contingent liabilities in 2017-18.

### Long term expenditure trends



Signed by:



**Koulla Yiasouma**

**Commissioner and Accounting Officer**

**25 October 2018**

## COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE FOR NORTHERN IRELAND

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

#### Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Commissioner for Children and Young People for the year ended 31 March 2018 under the Commissioner for Children and Young People (Northern Ireland) Order 2003. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Commissioner for Children and Young People's affairs as at 31 March 2018 and of the Northern Ireland Commissioner for Children and Young People's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003 and Department for Communities directions issued thereunder.

#### Opinion on regularity

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

#### Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of Northern Ireland Commissioner for Children and Young People in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

## **Other Information**

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## **Opinion on other matters**

In my opinion:

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

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

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003.

I am required to obtain 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always

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

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

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

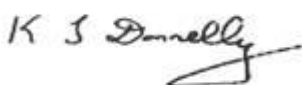
### **Matters on which I report by exception**

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

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

### **Report**

I have no observations to make on these financial statements.



### **KJ Donnelly**

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

Belfast

BT7 1EU

26 October 2018

## FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2018

This account summarises the expenditure generated and consumed on an accrual basis. It also includes other comprehensive expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Notes	2017-18 £	2016-17 £
Staff Salaries and Commissioner's Fees	2	(987,676)	(1,083,650)
Other Operating Expenditure	2	(341,086)	(339,513)
Depreciation and impairment charges	2/3/4	(10,667)	(9,485)
		<hr/>	<hr/>
<b>Net operating expenditure for the year</b>		<b>(1,339,429)</b>	<b>(1,432,648)</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net gain/loss on revaluation of property plant and equipment	3	72	122
Net gain/loss on revaluation of intangible assets	4	-	335
		<hr/>	<hr/>
<b>Comprehensive net expenditure for the year</b>		<b>(1,339,357)</b>	<b>(1,432,191)</b>

The notes on pages 76 – 87 form part of these accounts.



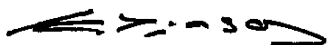
## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2018

This statement presents the financial position of NICCY. It comprises three main components: assets owned and controlled; liabilities owed to other bodies; and equity, the remaining value of NICCY.

	Notes	2018	2017
		£	£
<b>Non-current assets:</b>			
Property, plant & equipment	3	9,328	10,375
Intangible assets	4	-	5,578
<b>Total non-current assets</b>		<u>9,328</u>	<u>15,953</u>
<b>Current assets:</b>			
Trade and other receivables	7	12,952	9,104
Cash and cash equivalents	6	23,735	40,015
<b>Total current assets</b>		<u>36,687</u>	<u>49,119</u>
<b>Total assets</b>		<u>46,015</u>	<u>65,072</u>
<b>Current liabilities</b>			
Trade and other payables	8	(119,168)	(132,868)
<b>Total current liabilities</b>		<u>(119,168)</u>	<u>(132,868)</u>
<b>Total assets less current liabilities</b>		<u>(73,153)</u>	<u>(67,796)</u>
<b>Total assets less total liabilities</b>		<u>(73,153)</u>	<u>(67,796)</u>
<b>Taxpayers' equity and other reserves:</b>			
Revaluation reserve		3,703	13,582
General reserve		(76,856)	(81,378)
<b>Total equity</b>		<u>(73,153)</u>	<u>(67,796)</u>

The financial statements on pages 72 – 75 were approved by the Commissioner on 25 October 2018. The notes on pages 76 – 87 form part of these accounts.

Signed



**Koulla Yiasouma, Commissioner and Accounting Officer**  
25 October 2018

## STATEMENT OF CASH FLOWS - FOR THE YEAR ENDED 31 MARCH 2018

The Statement of Cash Flows shows the changes in cash and cash equivalents of NICCY during the reporting period. The statement shows how NICCY generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from NICCY's Sponsor Department. Investing activities represent the extent to which cash inflows have been made for resources which are intended to contribute to NICCY's future public service delivery.

	Notes	2017-18 £	2016-17 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure		(1,339,429)	(1,432,648)
Adjustments for non-cash transactions	2/3/4	10,667	9,485
(Increase)Decrease in trade and other receivables		(3,848)	15,127
Increase/(Decrease) in trade and other payables		(13,701)	3,584
<b>Net cash inflow/(outflow) from operating activities</b>		<b>(1,346,311)</b>	<b>(1,404,452)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	3	(3,969)	(3,072)
<b>Net cash inflow/(outflow) from investing activities</b>		<b>(3,969)</b>	<b>(3,072)</b>
<b>Cash flows from financing activities</b>			
Grants from sponsoring department		1,334,000	1,398,000
<b>Net financing</b>		<b>1,334,000</b>	<b>1,398,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(16,280)</b>	<b>(9,524)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	6	<b>40,015</b>	<b>49,539</b>
<b>Cash and cash equivalents at the end of the period</b>	6	<b>23,735</b>	<b>40,015</b>

The notes on pages 76 – 87 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2018

This statement shows the movements in the year on the different reserves held by NICCY, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of NICCY, to the extent that the total is not represented by other reserves and financing items.

	<b>General Fund £</b>	<b>Revaluation Reserve £</b>	<b>Taxpayers' Equity £</b>
<b>Balance at 31 March 2016</b>	(46,730)	13,125	(33,605)
Grants from Sponsoring department	1,398,000	-	1,398,000
Comprehensive Net Expenditure for the Year	(1,432,648)	457	(1,432,191)
<b>Balance at 31 March 2017</b>	<u>(81,378)</u>	<u>13,582</u>	<u>(67,796)</u>
Grants from Sponsoring department	1,334,000	-	1,334,000
Comprehensive Net Expenditure for the Year	(1,339,429)	72	(1,339,357)
Other reserves movements including transfers	9,951	(9,951)	-
<b>Balance at 31 March 2018</b>	<u><u>(76,856)</u></u>	<u><u>3,703</u></u>	<u><u>(73,153)</u></u>

The notes on pages 76 – 87 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2017-18 Government Financial Reporting Manual (FReM) issued by the Department of Finance in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

See IAS 1 and IAS 8 for further guidance

#### 1.1 Accounting convention

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

#### 1.2 Funding

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

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

### 1.3 Expenditure

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

### 1.4 Property, plant and equipment

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

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

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

### 1.5 Intangible assets

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

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

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

### 1.6 Depreciation and amortisation

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

Type of Asset	Useful Life
• Furniture	10 years
• Fixtures	10 years
• Office Equipment	3 years
• Information Technology	3 – 4 years
• Intangibles	3 – 4 years

## **1.7 Financial instruments**

### *Cash and cash equivalents*

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

### *Trade and other receivables*

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

### *Trade and other payables*

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

## **1.8 Pension costs**

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

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

## **1.9 Value added tax**

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

### **1.10 Operating segments**

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

### **1.11 Staff costs**

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

### **1.12 Leases**

The accounting for an operating lease assumes that the lessor owns the leased asset, and the lessee uses the asset for a fixed period of time.

NICCY, as lessee, is subject to a leasing arrangement for the rental of their offices at Equality House that is classified as an operating lease; NICCY classifies each lease payment as an expense when it becomes payable.

If there may be changes in lease payments that are based on such future events as inflation or the amount of property taxes incurred, these items are to be charged to expense as they become accruable.

### **1.13 Impending application of newly issued accounting standards not yet effective**

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. Expenditure

	2017-18	2016-17
	£	£
Staff Costs <sup>1</sup> :		
Wages and Salaries	756,267	837,294
Social Security Costs	71,796	75,132
Other Pension Costs	159,613	171,224
Rentals Under Operating Leases	56,235	61,655
Annual Contracts	51,848	52,816
Policy & Participation	45,107	63,292
Corporate Services	33,181	25,318
Rates	25,188	26,320
Office Consumables	22,181	8,599
Legal & Investigations	20,023	10,409
Communications	17,983	16,546
Travel & Subsistence	12,740	10,794
Staff Training	11,382	24,272
Audit – External	9,911	11,550
Electricity	8,617	7,924
Telephones	7,404	6,240
Miscellaneous	7,063	8,901
Staff Recruitment	3,839	861
Repairs	3,635	0
Service Charge	2,477	2,380
Postage	2,222	1,098
Hospitality	50	538
Non-cash items:		
Depreciation	5,090	4,059
Amortisation	-	5,426
Loss on disposal of property, plant and equipment	5,577	-
<b>Total</b>	1,339,429	1,432,648

<sup>1</sup> Further analysis of staff costs is located in the Staff Report on page 56.



### 3. Property, plant & equipment

2017-18	Information Technology	Office Equipment	Furniture	Fixtures	Total
Cost or valuation	£	£	£	£	£
At 1 April 2017	146,135	38,119	106,709	18,697	309,660
Additions	3,969	-	-	-	3,969
Disposals	(65,184)	(33,321)	-	(10,307)	(108,812)
Revaluations	1,214	71	587	48	1,920
<b>At 31 March 2018</b>	<b>86,134</b>	<b>4,869</b>	<b>107,296</b>	<b>8,438</b>	<b>206,737</b>
<b>Depreciation</b>					
At 1 April 2017	142,535	38,119	103,290	15,341	299,285
Charged in year	2,530	-	1,716	844	5,090
Disposals	(65,184)	(33,321)	-	(10,307)	(108,812)
Revaluations	1,159	71	587	29	1,846
<b>At 31 March 2018</b>	<b>81,040</b>	<b>4,869</b>	<b>105,593</b>	<b>5,907</b>	<b>197,409</b>
<b>Carrying amount at 31 March 2018</b>	<b>5,094</b>	<b>-</b>	<b>1,703</b>	<b>2,531</b>	<b>9,328</b>
<b>Carrying amount at 31 March 2017</b>	<b>3,600</b>	<b>-</b>	<b>3,419</b>	<b>3,356</b>	<b>10,375</b>
<b>Asset financing:</b>					
Owned	5,094	-	1,703	2,531	9,328
<b>Carrying amount at 31 March 2018</b>	<b>5,094</b>	<b>-</b>	<b>1,703</b>	<b>2,531</b>	<b>9,328</b>

During the year ended 31 March 2018, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

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

#### 4. Intangible assets

2017-18	Information Technology Software £	Software Licences £	Total £
<b>Cost or valuation</b>			
At 1 April 2017	138,827	49,397	188,224
Additions	-	-	-
Disposals	(129,990)	(44,750)	(174,740)
Revaluations	295	155	450
<b>At 31 March 2018</b>	<b>9,132</b>	<b>4,802</b>	<b>13,934</b>
<b>Amortisation</b>			
At 1 April 2017	133,249	49,397	182,646
Charged in year	-	-	-
Disposals	(124,412)	(44,750)	(169,162)
Revaluations	295	155	450
<b>At 31 March 2018</b>	<b>9,132</b>	<b>4,802</b>	<b>13,934</b>
<b>Carrying amount at 31 March 2018</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Carrying amount at 31 March 2017</b>	<b>5,578</b>	<b>-</b>	<b>5,578</b>
<b>Asset financing:</b>			
Owned	-	-	-
<b>Carrying amount at 31 March 2018</b>	<b>-</b>	<b>-</b>	<b>-</b>

During the year ended 31 March 2018, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

<b>2016-17</b>	<b>Information Technology Software</b>	<b>Software Licences</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or Valuation</b>			
At 1 April 2016	134,600	47,893	182,493
Additions	-	-	-
Revaluations	4,227	1,504	5,731
<b>At 31 March 2017</b>	<b>138,827</b>	<b>49,397</b>	<b>188,224</b>
<b>Amortisation</b>			
At 1 April 2016	123,933	47,891	171,824
Charged in year	5,424	2	5,426
Revaluations	3,892	1,504	5,396
<b>At 31 March 2017</b>	<b>133,249</b>	<b>49,397</b>	<b>182,646</b>
<b>Carrying amount at 31 March 2017</b>	<b>5,578</b>	<b>-</b>	<b>5,578</b>
<b>Carrying amount at 31 March 2016</b>	<b>10,667</b>	<b>2</b>	<b>10,669</b>
<b>Asset financing:</b>			
Owned	5,578	-	5,578
<b>Carrying amount at 31 March 2017</b>	<b>5,578</b>	<b>-</b>	<b>5,578</b>

## 5. Financial Instruments

As the cash requirements of The Commissioner for Children and Young People for Northern Ireland are met through Grant-in-Aid provided by Department for Communities, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with The Commissioner for Children and Young People for Northern Ireland's expected purchase and usage requirements and The Commissioner for Children and Young People for Northern Ireland is therefore exposed to little credit, liquidity or market risk.

## 6. Cash and cash equivalents

	<b>2017-18</b>	<b>2016-17</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	40,015	49,539
Net change in cash and cash equivalent balances	(16,280)	(9,524)
Balance at 31 March	<u>23,735</u>	<u>40,015</u>
<b>The following balances at 31 March were held at:</b>		
Commercial banks and cash in hand	<u>23,735</u>	<u>40,015</u>
Balance at 31 March	<u>23,735</u>	<u>40,015</u>

## 7. Trade receivables, financial and other assets

	<b>2017-18</b>	<b>2016-17</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	-	-
Other receivables	108	167
Prepayments	<u>12,844</u>	<u>8,937</u>
	<u>12,952</u>	<u>9,104</u>

## 8. Trade payables, financials and other liabilities

	<b>2017-18</b>	<b>2016-17</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Taxation and social security	18,642	17,038
Trade payables	2,733	8,577
Accruals	97,793	107,253
	<u>119,168</u>	<u>132,868</u>

## 9. Operating leases

£56,235 (£61,655 2017) was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure.

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

	<b>2017-18</b>	<b>2016-17</b>
<b>Buildings:</b>	<b>£</b>	<b>£</b>
Not later than one year	63,918	56,235
Later than one year and not later than five years	127,836	191,754
Later than five years	-	-
	<u>191,754</u>	<u>247,989</u>

Further explanation of NICCY Operating leases may be found under Note 1.12.

## 10. Contingent liabilities disclosed under IAS 37

There were no contingent liabilities in 2017-18.

## 11. Related-party transactions

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the Department for Communities. The Department for Communities is regarded as a related party with which The Commissioner for Children and Young People for Northern Ireland has had various material transactions during the year.

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.

Neither the Commissioner, key manager or other related parties has undertaken any material transactions with The Commissioner for Children and Young People during the year.

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

There were no events after the Statement of Financial Position date up to the date of approval of these accounts impacting upon The Commissioner for Children and Young People for Northern Ireland.

**The Accounting Officer authorised the issue of these financial statements on 25 October 2018**

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