

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

## **Annual Report and Accounts**

**For the year ended  
31 March 2022**

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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 2022**

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

**on**

**01 December 2022**

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## FOREWORD

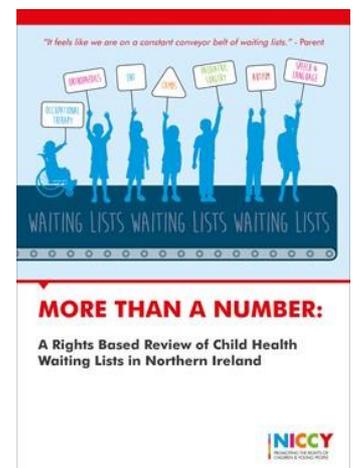


I've been thinking what pearls of wisdom I should start this foreword with, but inspiration escapes me given the range of issues facing us. You will see from this report that my office has continued to work to the highest standard for another year. This has been matched by others in the children's and young people's sector, particularly practitioners across all sectors. Yet here we are with a mountain to climb and climb it we shall because children, young people, their families and communities continue to demonstrate resilience, determination and humour and therefore deserve our very best.

I hope that you will agree when you read this report that the whole NICCY team has done its very best during a year that has continued to be affected by Covid and ended without a NI Executive.

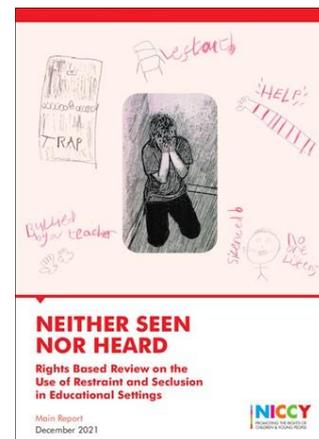
To the progress and there has been a lot. For the rights of children and young people to be realised government must embed formal rights instruments and frameworks and whilst we wait for incorporation of the UN Convention on the Rights of the Child into our legislation, I have been pleased to see that government departments and statutory agencies have given serious consideration to embedding Child Rights Impact Assessments (CRIA) into their practice. Drawing on the CRIA developed by the European Network for Ombuds and Commissioners for Children (ENOC) to which the NICCY team contributed, staff have been working with the civil service to ensure they have a framework and process to help them to 'see the child' and the impact of their work at the earliest possibility.

It was the lack of visibility of children in the discourse on health waiting lists that resulted in the publication of 'More Than A Number' in October. It provided a stark reminder of the devastating impact on the lives of children who are waiting for months and often years to receive their basic right to health. As we move to monitoring the report, it is reassuring that children are beginning to be seen more publicly in this discourse.



Parents are often identified as the first and primary advocates for children’s rights and, of course, they are. However, they are often exhausted by the constant battles to secure basic services for their children as we have found in our work on our special educational needs ‘Too Little, Too Late’ report.

Our work on the use of restraint and seclusion in education built on the work of parents, and I am optimistic that the recommendations of ‘Neither Seen Nor Heard’ will be implemented by the education system. Across a range of issues parents have to fight for their own children and then continue for others. It should not be so difficult for them to be seen and heard; I am optimistic that lessons have been learned and that the time of ignoring fierce and passionate parents is long gone.



We have continued to see progress on the implementation of a range of recommendations that NICCY has made over recent years, including the embedding of ‘Still Waiting’, our work on mental health and the Barnahus model.

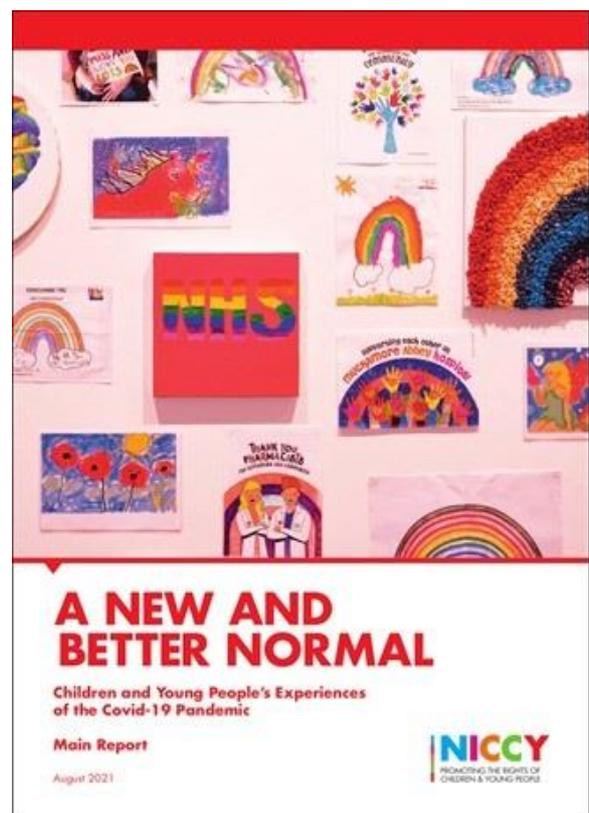
As we end the year the plight of asylum seeking and refugee children and families has become a significant source of concern. The fact that services and policies for such families are decided and commissioned by the UK government does not absolve our Administration of responsibility to children here and I look forward to seeing how NI government departments ensure that all children in this jurisdiction ‘get the best start in life’ regardless of their immigration status. This must include housing, education, health and standard of living.

Work to identify measures to address and eradicate child poverty has been continued by government through the development of a draft anti-poverty strategy and report on the need for further mitigations to social security. However, these have stalled and cannot be progressed without an Executive. I can only hope that these welcome initiatives do not follow predecessors in the “too difficult” pile. I remain unclear why it appears that living in a society where a quarter of children are living in poverty is acceptable. It is and should be a source of deep shame for us all, and something we must all work to eradicate.

I am pleased to see our legal and investigations work continues to develop not only in the way we respond to individual complaints but also working in partnership with NGOs and the legal community to intervene in legal actions that will have strategic importance. Additionally, the huge undertaking we took on when launching our formal investigation is coming to conclusion.

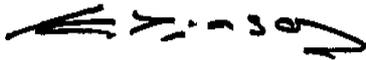
Covid has continued to be a significant issue during the year with children's education and lives being impacted. We published 'A New and Better Normal', in August, drawing on the views of young people and a child's rights review of the measures taken. The conclusion was that more could be done even in these uncharted times. Also it was clear that systems and services were not resilient and therefore it was those children who were vulnerable pre-pandemic who experienced the most adverse impacts i.e. those who were living with economic disadvantage, with special educational needs and those who were physically or emotionally unwell.

As mentioned, Covid was uncharted territory and often it was at times unclear as to the advice we should give and the position we should take. However, we drew on advice from the World Health Organisation, Chief Medical Officer, colleague commissioners, the evidence and of course children and young people. I am confident that the NICCY team did our very best. As Commissioner I am accountable to the public and I accept challenge from others including through social media but I do not accept disrespect shown to my colleagues. While public debate and free speech must be protected, abuse must not.



As I enter my final year as Commissioner, I am of course looking forward but this report also provides the opportunity to reflect on the excellent work that the NICCY team have done during the year. Without a doubt they have progressed children's rights often working in partnership with others. I once again, and for the final time in an annual report, want to thank them for their diligence, commitment and continued high performance during another difficult year.

As mentioned, we ended this business year without an NI Executive. I make no comment on the reasons for collapsing the institutions nor do I question the mandate given by the electorate. I ask however, one question – when will the price paid by our children and families be too high?



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

# 1. PERFORMANCE REPORT

## OVERVIEW

The 2021-22 business year has been a challenging one particularly as the growing cost of living crisis adversely impacted families, children and young people and wider NI society. Our public sector services also continued to struggle to meet needs within the ongoing impact of the Covid-19 pandemic albeit in a context of reducing restrictions and relative return to a 'new normal'. The organisation continued to work from home in the main, delivering on our corporate objectives and business targets - hosting events, launches and holding meetings via online platforms during the year though increasingly these were held in person as/when possible.

The year under report has seen a range of concerning developments in respect of the potential erosion of human rights – the proposed replacement of the Human Rights Act, Nationality & Borders Act, Article 2 of the NI Protocol ('Brexit' Withdrawal Agreement), and the ongoing delays in delivering on a Bill of Rights for NI to name a few - have all been in the media spotlight. It is unfortunately anticipated that we will see further 'threats' to rights going forward, therefore it is vital we remain vigilant and responsive to changing contexts and developments - monitoring and advising Government in line with NICCY's remit on areas impacting the rights and lives of children and young people.

The interim pre-election period begun in March 2022, leading up to the Northern Ireland elections in May 2022 was overshadowed by concerns around the lack of formation of a NI Executive which, at time of completing this report, became the situation. We can only hope this is rectified in the near future so that efforts to addressing the range of issues facing NI and its children can be resumed and indeed 'stepped up'. While mindful progress on some areas of NICCY's work will be adversely impacted due to a lack of government, we continued to work across all our objectives in safeguarding and promoting the rights of our children and young people.

This section of our Annual Report sets out the role and remit of NICCY, details our organisation's principal objectives for 2021-22, identifies the broader context and 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

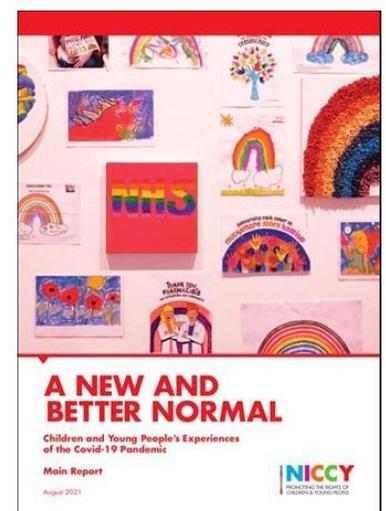


Welcome to our Annual Report for 2021-22, the second year of our triennial Corporate Plan 2020-23 (as revised and updated for years 2021-23 in response to the Covid-19 pandemic and Government’s response on the rights and lives of our Children and Young People). Mindful of the differentials in how we have each experienced the impact of the pandemic and the inequalities exacerbated by it, it is pertinent to note that the UN High Commissioner for Human Rights Michelle Bachelet, issued a statement<sup>1</sup> in June 2021 (A/HRC/47/23) emphasising that it ‘*posed an extraordinary threat to societies worldwide, both as a public health emergency and a socioeconomic crisis with far reaching consequences.*’ We continue to live through these today. In August 2021 we launched a comprehensive report on the impact of the pandemic – ‘*A New and Better Normal*’ disseminating this to NI Executive, Departments and Assembly Committees.

In NICCY we have reiterated the need to embed human/child rights-based approaches in responding to the pandemic. “*COVID-19 has shown that the “failure to integrate human rights-based approaches into health emergency preparedness, response and recovery efforts has serious consequences for human rights and development.”*<sup>2</sup> To this end, progressing our work on ‘child rights impact assessments’ (CRIA) - begun last business year - which aims to provide the framework, tools and training on child rights proofing by government and its agencies, has / will we believe, prove invaluable.

During the year we launched a number of reports and follow up monitoring reports i.e.

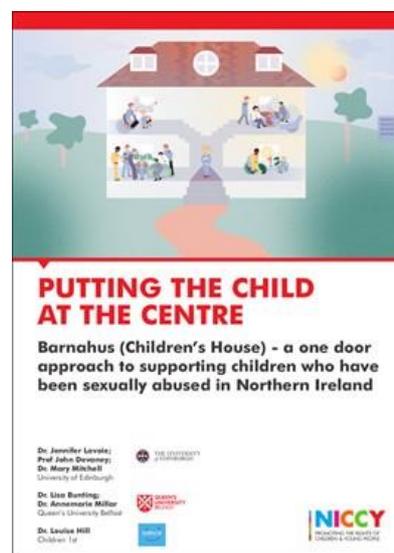
- [‘A New and Better Normal’](#) on the impact of Covid-19 and Government’s response;
- [‘Neither Seen Nor Heard’](#) on the use of restraint and seclusion in educational settings;



<sup>1</sup> <https://www.ohchr.org/en/2021/06/47th-session-human-rights-council-ohchr-report-central-role-state-responding-pandemics-and>

<sup>2</sup> Ibid.

- [‘Annual Complaints and Legal Report’](#) on the legal work and functions of the Office;
- [‘Too Little, Too Late’ Monitoring Report](#) on our SEN Review;
- [‘Putting the Child at the Centre – Barnahus \(Children’s House\) A one door approach to supporting children who have been sexually abused in NI;](#)
- [‘More Than A Number’ Report](#) on Paediatric Health Waiting Lists; and
- [‘Still Waiting’ Monitoring Report](#) No. 3 on Mental Health.



All were disseminated and addressed with relevant NI Executive Ministers, Departments and relevant Stakeholders. Monitoring the implementation of NICCY calls and recommendations is ongoing.

We also issued a range of ‘Advice to Government’ (AtG) including on:

- The Human Rights Act;
- Domestic and Sexual Abuse and Violence against Women and Girls;
- UK Covid-19 Inquiry Terms of Reference;
- Justice Bill (Sexual Offences and Trafficking Victims) Bill;
- SEN Framework;
- Integrated Education Bill;
- Child Criminal Exploitation;
- Adoption and Children (NI) Bill;
- Equal Protection;
- Marriage Law;
- Draft Refugee Integration Strategy;
- Home Office Immigration Plan;
- Service Delivery Model for Separated and Unaccompanied Asylum Seeking Children;
- Spit and Bite Guards; and
- Stop and Search.

These AtG papers are all available on our website [www.niccy.org](http://www.niccy.org)

We also continued to engage with/advise officials on the Delivery Plan for the NI Executive's 'Children and Young People Strategy 2020-2030' and look forward to the first Report on the Children's Services Co-operation Act.

Our formal investigation work continued apace while demand on our legal services and functions continued to increase including interventions in judicial review cases and on our complaints service. This year we dealt with almost 400 complaints - ranging from special educational needs and disability matters to access to healthcare treatments through to housing issues.

Our other areas of legal work included that on proposed changes to the Human Rights Act; Protected Disclosures and legal advice. Our Annual Complaints and Legal Report published separately contains much more detail and information of our legal work overall.

Children's and Young People's participation remained integral to our work and input on areas of work continued though mainly via online platforms – it is anticipated that we will resume more in person activities going forward. Our Corporate Services, Communications and Administrative functions which underpin and support the efficient running of NICCY in delivering on targets were effectively maintained. Reactive work was as always, necessary in response to emerging issues and Staff 'stepped up' accordingly. Our Performance Table later in this section sets out more detail of our work.

I am delighted as are all of us, that we have been awarded Silver level accreditation by Investors in People this year. This represented a two stage 'jump' which is testament to the hard work and commitment of Staff towards ensuring we have an organisation and culture which truly reflects our values.



Mindful this coming year is the last one for our Commissioner, as Koulla's second term in Office comes to an end. Over the past eight years there has been a focus on identified key priority areas of work, some of which have already come to conclusion, others will conclude this coming year. Staff will be continuing to work extremely hard in delivering on these, just as they have in 2021-22. The commitment and professionalism of the team across the organisation has as always, been evident in our work to safeguard and promote the rights and best interests of Children and Young People in NI.

A handwritten signature in black ink, appearing to read 'Mairéad McCafferty', with a long horizontal flourish extending to the right.

**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. This outlines NICCY's functions, duties and powers and the principal purpose (mission) of the Office (under Article 6(1)) which is to 'safeguard and promote the rights and best interests of children and young people'. The age remit includes those up to the age of 18 and those up to 21 years if they have a disability, or have experience of being in the care of the State.

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 following public sector reforms.

### **NICCY's Mission (i.e. principal purpose) 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.'*

### **Our Values**

All of our work during the past business year, was underpinned by our core values which we applied in our day-to-day work. They are as follows:

1. **Children's and Young People's Rights** are at the centre of all we do;
2. We value and protect our **independence**;
3. We **respect** and value people, promote inclusion and diversity, and challenge discrimination and inequality;
4. We are open and honest and act with **integrity**; and
5. We are **optimistic**, striving to effect positive and lasting change.

NICCY's work is required to be guided by the United Nations Convention on the Rights of the Child (UNCRC) - in fulfilling the duties and exercising the powers of the Office (see *following diagrams*) as set down in the 2003 Order.

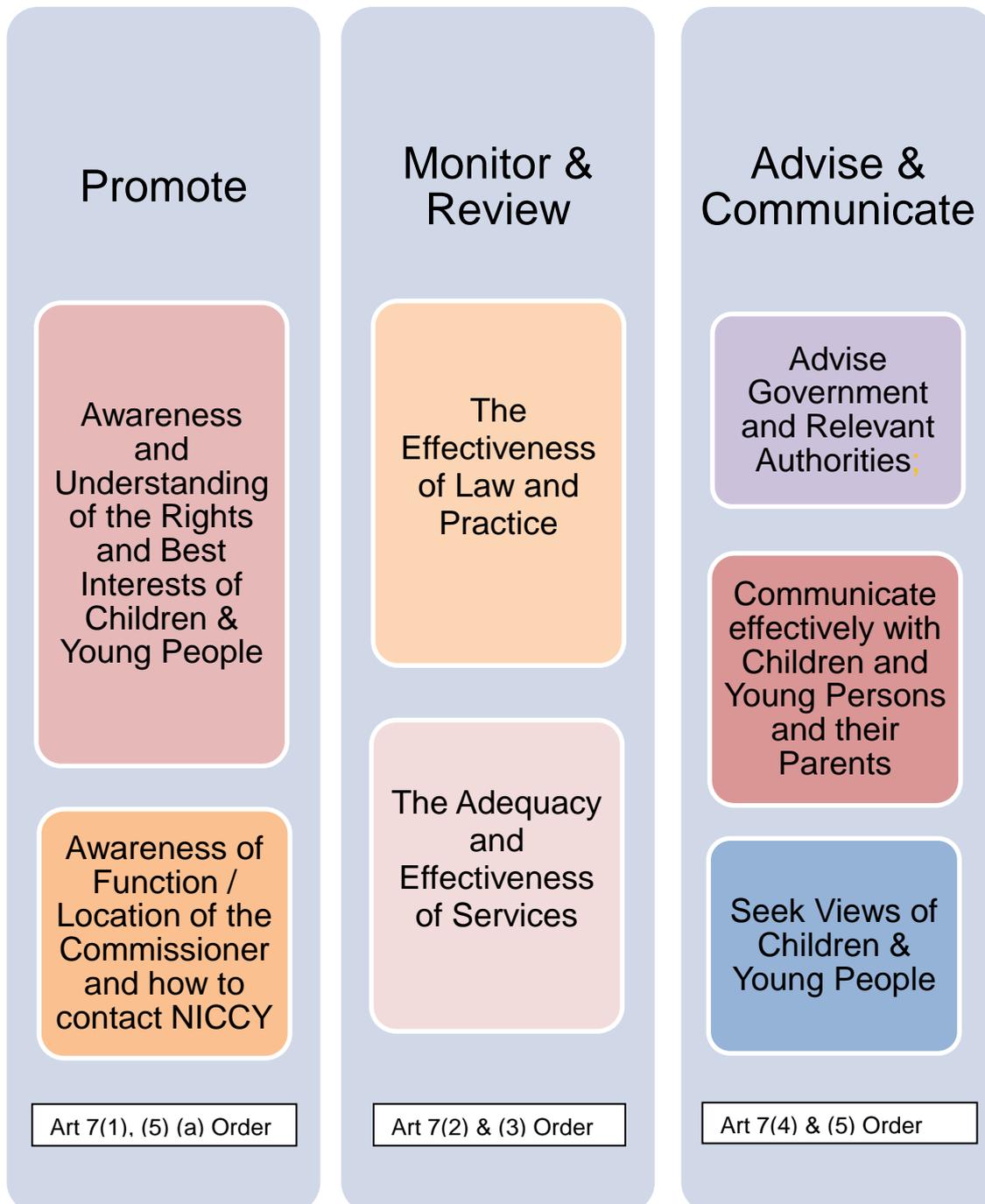
This states the Commissioner's paramount consideration shall be the rights of the child or young person; further, that NICCY shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of his/her age and understanding); and have regard to the importance of the role of parents in the upbringing and development of their children.

The Commissioner is also supported by a NICCY Youth Panel (NYP) made up of young people recruited from across Northern Ireland, who share and contribute their experiences and views with the organisation, to help inform on the rights-based issues that affect children and young people and impact their lives and life outcomes.

The organisations i.e. 'relevant authorities' under NICCY's remit are also as set out in the 2003 Order.

The duties and powers are set out in the following user-friendly diagram:

## 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 Functions

Conduct Investigations as considered necessary or expedient to meet statutory 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 (2) & (6)

### Address Rights Breaches Advocacy

Assist with Complaints to / or against Relevant Authorities

Bring, Intervene in, or Assist in, Legal Proceedings

Art 11, 12 & 14

## **OBJECTIVES**

Our objectives as set out in our Corporate Plan 2020-23 - updated last year for 2021-23 in response to the Covid-19 pandemic - on which these annual business targets are based - have been developed in line with the necessary functions, statutory duties and powers of the Office and, as required, are 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.

### **Objective 6:**

Ensure NICCY is an effective and efficient organisation.

NICCY's Corporate Plan 2021-23 is available on our website ([www.niccy.org](http://www.niccy.org)).

The Organisation 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 Annual Report details the outputs, broad outcomes and achievements over the course of the business year.

### **Stakeholder Engagement**

Our work entails effective working relationships with a wide range of 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;
- Councils;
- Statutory Bodies and ALBs (NDPBs) including Inspectorate Bodies;
- Non-Governmental Organisations (NGOs);
- Legal institutions and agencies;
- Media – print, online, TV, radio; and
- Domestic, National and International Rights Bodies i.e. Human Rights and Equality Commissions, British and Irish Network of Ombuds' and Children's Commissioners (BINOCC), European Network of Ombuds' for Children (ENOC), UN Committee on the Rights of the Child (UN CRC), UN Committee on the Rights of Persons with Disabilities UN CRPD), OHCHR, Council of Europe and Bodies/Committees overseeing other relevant International Human Rights Instruments whose work/reports are relevant to NICCY's work.

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

As well as our NI specific focus, NICCY works across a range of networks. During the year NICCY engaged with stakeholders listed above through our various fora in pursuance of objectives as set out in our annual business plan. These include our NICCY Advisory Forum, Departmental Children's Champions Forum, Participation Forum and issue specific advisory groups as well as those external fora on which Staff represent NICCY.

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

This is comprised of Commissioners and Ombudsman for NI, Ireland, England, Scotland, Wales and Jersey who held quarterly meetings to address and collaborate on agreed issues of common concern across the jurisdictions. Staff also liaise with Colleagues across the offices as required. This year BINOCC focused on a range of Children's Rights matters e.g. UNCRC periodic examination and reporting, Covid-19 and the impact of Governmental responses, child poverty, education, mental health, criminal coercion, immigration. Staff have also been delivering seminars on good practice in a range of areas including participation, policy data management and strategic litigation.

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

In 2021 ENOC celebrated its 25th anniversary in operation. Having grown to include 43 Independent Children's Rights Institutions in 34 countries, in this year members also endorsed revised ENOC Statutes at its General Assembly on 29 September. ENOC Standards and Values were formalised as well in 2021.

ENOC's aim is to facilitate the promotion and protection of the rights of children, as formulated in the UNCRC. NICCY is a member of the European Network of Ombudsmen and Commissioners for Children (ENOC). The Commissioner is a past Chair of ENOC.

The theme of the 25th ENOC Annual Conference was 'Covid-19: Learning for the Future'. The [General Assembly's Position Statement](#) on this was disseminated to all our NI Ministers and Departments as we usually do, to inform and share good practice. We have also continued to deliver our programme of introductory seminars to departments and agencies in relation to child rights impact assessments (CRIAs) based on the outputs from the 2020 Annual Conference given its importance in supporting a 'child rights proofing' approach in the development of legislation, strategies and policies relating to children and young people.

ENOC is committed to supporting the participation of children and young people and set up ENYA - European Network of Youth Advisors – a project to promote their active involvement in ENOC's annual work and give them the opportunity to be heard at European level. Each year members can decide to become involved and nominate young people to be part of that year's project leading to the annual conference. Both the Conference and ENOC's Position Statement was influenced by the young people representing a number of jurisdictions.

An additional area of work NICCY Staff were involved in was a collaboration between ENOC members and ACRiSL3 (Advancing Children’s Rights in Strategic Litigation) where we delivered a presentation to members of both on our past and current legal cases. This is an area we have been developing over recent years.

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

Having submitted the joint Report from the UK Children’s Commissioners to the UN Committee, in relation to periodic examination process of the UK State Party (December 2020), NICCY have continued to collaborate, and we are currently working on compiling the Shadow Report to be submitted in December 2022, in advance of the next session examining the combined sixth and seventh Reports of the UK State Party – now due in February 2023. The joint Children’s and Young People’s UK Report, collated by NICCY, is also part of this process.

It is anticipated the subsequent Concluding Observations from the UN Committee in 2023 will include reiterations of a number of their 2016 calls – a main one of which is the incorporation of the UNCRC at domestic (NI) level; this has been a longstanding aim/call of NICCY i.e. that the State Party advance:

*‘bringing in line with the Convention its domestic legislation, at the national and devolved levels ... in order to ensure that the principles and provisions of the Convention are directly applicable and justiciable under domestic law’.*

NICCY has also repeatedly raised this recommendation with NI Executive, its Committees and with relevant stakeholders.

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<sup>3</sup> <https://www.acrisl.org/>

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

Key risks faced by NICCY in terms of delivering objectives during the majority of the 2021-22 business year were as set out below. In the last business year we developed a Covid-19 specific Risk Register and in due course, amalgamated this with the main Corporate Risk Register.

Risks were reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary. Inherent and residual ratings reflected agreed levels of risk – some of which were outside the control of NICCY, but which impacted on delivery. Our sponsor department (DfC) was kept updated on these through appropriate Accountability meetings and at quarterly Audit and Risk Assurance Committee (ARAC) meetings.

The main corporate risks throughout the year are summarised below:

1. Covid-19 pandemic: Remote working negatively impacts staff / staff productivity;
2. Finance systems and controls are compromised due to Working from Home;
3. Fraud being used against NICCY;
4. Transformation Agenda by the NICS including review of ALBs / MSFM replacement with Partnership agreement / proposed premises move;
5. Inadequate response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
6. NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
7. Organisational Culture: developments may adversely impact performance and delivery;
8. Level of casework / legal proceedings compromises capacity to deliver in a timely manner on NICCY's first Formal Investigation using statutory powers;
9. Claim from a previous employee; and
10. Organisational structure lacks Legal & Investigation Departmental Head.

## PERFORMANCE SUMMARY REPORT

The organisation had 46 Business Plan targets in the 2021-22 business year in relation to our 6 high level Corporate Objectives. These 46 also had a number of 'sub targets' and we met all targets except one sub target in relation to age discrimination legislation which was a commitment in the NI Executive's 'New Decade, New Approach' plan. As this legislation was not brought forward, we could not address this. In the 'Development and Performance During the Year' summary table we have focused on outcomes - insofar as possible given the timeframes associated with realisation of some of these. Substantial progress was made nonetheless with 'duty bearers' on a wide range of rights issues in line with NICCY's statutory duties and powers. We also as stated earlier, took on additional reactive areas of work following representation to the Office.

### Protected Disclosures

NICCY is, under the 'Public Interests Disclosure (NI) Order 1998' (and subsequent amendments 2010, 2012 and 2014 when NICCY were first designated) a 'prescribed person' to whom 'protected disclosures' can be brought by external employees relating to safeguarding the rights and best interests of children and young people in NI.

To date we have dealt with 14 'protected disclosure cases', having opened a further 2 cases in the 2021-22 business year. One was closed in-year. The 2 opened were in relation to alleged maltreatment of learners by a training provider and a separate case of alleged maltreatment of children within a nursery. Both new matters are still ongoing and are closed following investigation and when we have received the necessary assurances from relevant authorities that:

- The matter has been suitably investigated by them;
- Appropriate actions have been taken; and
- Measures have been put in place to ensure non repetition and/or good practice.

On closure, the 'originators' of such disclosures are contacted and informed of the outcomes as are the relevant authorities.

### **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 79-82. The net expenditure for the year ended 31 March 2022 was £1,713,596 (2021 - £1,595,881). This net expenditure resulted in a negative balance in reserves of £17,301 as at 31 March 2022 (negative £59,617 in 2021). Whilst there is a negative balance in reserves as at 31 March 2022, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

### **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 NICCY's future financing is to be met by same. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of NICCY's financial statements for 2021-2022.

### **Non-Current Assets**

Details of the movements of non-current assets are set out in Note 3 on pages 89.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

Performance, impact and outcomes are measured in NICCY against the achievement of annual objectives and targets in a range of ways:

Internally via:

- Reporting to the Commissioner;
- Senior Management Team to Chief Executive;
- Leadership and Management Team to Chief Executive;
- Staff Meetings – updates reported on and shared with all;
- Departmental workplans based on annual Business Plans monitored monthly;
- Completion of quarterly Performance Monitoring & Evaluation Framework (PMEF) reports and Q4 End of Year PMEF;
- Risk Management i.e. managing risks (see Corporate Risk Register and Departmental Risk Registers); and
- Performance management systems including annual Staff appraisals, 1-1 Reviews, ongoing line management and supervision.

Externally via Sponsor Department:

- ALB Quarterly Performance Reports;
- ALB Quarterly Governance Checklists;
- ALB Quarterly Assurance Statements;
- Financial reporting against budget targets, allocations and expenditure; and
- Consumption reporting.

NI Assembly:

- Annual Reports including Accounts;
- NI Executive Ministerial meetings;
- NI Assembly Committee evidence sessions; and
- Engagement with political parties and spokespersons.

UN level:

- UN Committee on the Rights of the Child; and
- UN Bodies as/when necessary e.g. UN CRPD.

The following tables summarise performance for this year across each high-level objective.

## DEVELOPMENT AND PERFORMANCE 2021-‘22

**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 while progressing the implementation of UN General Measures of Implementation (as per GC No.5).</b></p> |   |
| <ul style="list-style-type: none"> <li>Highlight and promote Key Child’s Rights issues at Local, National and International levels.</li> <li>Progress UNCRC measures of implementation.</li> <li>Apply learning from CRIA on Covid-19 - ENOC 2021 Theme</li> </ul>  | <p>Monitoring of progress on outcomes of our work on key children’s rights and in our reactive work as well as on delivery by NI Executive / Departments and their Agencies. Engagement with relevant stakeholders locally, nationally and internationally by NICCY continued in achieving change and improvements in delivering on children’s rights.</p> <p>NICCY Youth Panel (NYP) member presented at the European FRA’s Forum sharing experience on how her rights were impacted by Covid-19 response measures; she presented on lessons learned and possible solutions to better protect children’s rights. Of 145 sessions delivered at the Forum, this was the only session involving young people</p> <p>NICCY has repeated the call for incorporation of the UNCRC in NI through our reports/advices to Government including to NI Assembly Committees (particularly that on the Bill of Rights for NI) and input to UK Commissioner’s joint Report to UN Committee on the Rights of the Child in the current periodic reporting cycle. We also reiterated this call in advising on the proposed repeal of the Human Rights Act. NICCY’s Article 24 Report relating to necessary changes to the 2003 Order establishing the Office, progressed this year following Ministerial commitment to move it forward.</p> <p>Following on work carried out in 2020-21, we delivered further Child Rights Impact Assessments (CRIA) introductory sessions iro ENOC Statement, Framework and Tool. All NI Departments and relevant ALBS/Agencies have now received this. Information on CRIAs is now in NICS Staff Handbook and two training modules on Children’s Rights and CRIAs – supporting child rights compliance are in development with NICS LinKs Training Platform. Key staff in relevant authorities are aware of CRIA process and how it applies to their work and there is increased commitment to undertaking CRIAs as good practice in developing legislation, policies and strategies which affect CYP.</p> <p>NICCY and NYP members participated in the development, content and production of (European Network of Ombuds’ &amp; Commissioners for</p> |

| Sub-objective   | Outcome/Impact  |
|---|---|
| <ul style="list-style-type: none"> <li>• Monitor and advise on implementation of Children’s Services Co-operation Act (CSCA) (2015) and the Children and Young People Strategy (CYPS) Delivery Plan</li> <li>• Monitor impact of ‘Brexit’ on the Rights of Children and Young People</li> <li>• Monitor impact of COVID-19 Pandemic on Children and Young People’s Rights.</li> </ul> | <p>Children) ENOC’s Position Statement on the impact of COVID-19 measures on children’s rights and European Network of Youth Advisers’ ENYA’s work to inform this. Our own Covid Report published during the year also reflected this theme.</p> <p>We provided advice on CSCA to relevant authorities including in relation to the Children’s Social Care NI Review, RQIA and within relevant submissions across a range of areas. We also provided advice on CYPS including on the Data Development Agenda, Delivery Plan, Participation mechanism and linkages with the draft PfG.. Relevant authorities aware of CSCA’s obligations on NI Executive Depts, CYPS and we continue to provide advice as well as promoting these at meetings with Stakeholders.</p> <p>We have maintained a watching brief in relation to the impact of Brexit on children’s and young people’ rights and raised advise Government / relevant monitoring bodies as / when necessary.</p> <p>Undertook research into the experience of CYP to Government’s response to Covid-19 on their Rights, including:</p> <ul style="list-style-type: none"> <li>• Commissioned modules in YLTS and KLTS,</li> <li>• Commissioned qualitative research project with professionals delivering services to children during covid pandemic,</li> <li>• Conducted focus groups with groups of vulnerable young people including children and young people with experience of the Juvenile Justice Centre, with learning disabilities; with experience of living in care; children from the Roma community and separated or asylum-seeking young people, and</li> <li>• Gathered data from statutory bodies.</li> </ul> <p>This was integrated into a comprehensive report (launched Aug’ ’21) into the impact of the Covid-19 response on children and young people, which included recommendations on actions to be taken to address rights breaches. NICCY has continued to monitor and provide ongoing advice, responding to queries in relation to impact of Covid on children’s rights, including in relation to access to education, vaccination and long covid.</p> |

## HLO 2: To highlight and address critical issues which adversely affect children and young people.

| Sub-objective  | Outcome/Impact  |
|--|---|
| <p><b>Tackling Child Poverty:</b><br/>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>Advise Government on the development of an Anti-Poverty Strategy that will effectively reduce Child Poverty.</li> </ul>   | <p>NICCY participated in APS Co-Design group throughout year, and drafted Child Poverty section of APS Co-Design Group paper. Co-presented paper to Minister in February and discussed recommendations. Officials developing the APS are aware of priority actions to deliver on children's right to an adequate standard of living.</p> <p>Along with partner organisations, a Child Payment campaign group was established, and we sit on Working Group. NICCY part funded a public opinion research piece. Support for Child Payments is growing among organisations, and political parties have started to express support.</p> <p>The Commissioner was member of Panel on Welfare Reform mitigations and Report was completed and submitted to the DfC Minister. The Commissioner's input ensured that children's rights and best interests were considered in this output report.</p> |
| <p><b>Improving Mental Health and Wellbeing:</b><br/>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>Advise and Monitor implementation of recommendations from NICCY's Rights Based Review - Still Waiting.</li> <li>Provide advice to government on legislation, policy and practice relevant to Child and Adolescent Mental Health and Wellbeing.</li> </ul> | <p>NICCY has monitored and advised the Inter-Departmental Group on the delivery of the 'Still Waiting' Action Plan (SWAP) this has ensured that the recommendations from Still waiting are fully understood. During Children's Mental Health Week, SWAP Monitoring report/s, including a children's and young people's version and a CAMHS Data report were published outlining NICCY's assessment of progress. Oral and written evidence was also provided to a concurrent meeting of Health and Justice Committees.</p> <p>NICCY continues to seek regular updates on key child rights issues pertaining to children's mental health, this includes monitoring the reform of the mental health legislation in NI and steps being taken to embed wellbeing into the culture and practice of schools.</p>   |

| Sub-objective   | Outcome/Impact  |
|---|---|
| <p><b>Overcoming Educational Inequalities and Promoting Inclusion:</b><br/>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> |   |
| <ul style="list-style-type: none"> <li>Work towards transformational reform of the education system.</li> </ul>   | <p>NICCY has advised on the importance of integrating children's rights and best interests in educational provision through meeting with IRE Panel; our communication including submission of a briefing paper (Oct '21) covering range of areas requiring attention; and our response to the IRE Survey (Feb '22).</p> <p>NICCY also raised issues / provided advice on the Integrated Education Bill (Act) and on Irish medium education to the Education Committee and relevant authorities. In our ongoing engagement with key stakeholders we have also highlighted and given advice on child rights issues relevant to a range of education related issues, including meeting the needs of children with SEND and newcomer pupils, Covid impact and recovery arrangements, RSE and use of restrictive practices. NICCY has continued to monitor education related issues and seek regular updates from key stakeholders.</p> <p>The importance of addressing inequalities in the education system continues to be raised in meetings with relevant authorities, including DE and EA, as well as through sharing of expertise with other parties, including Baker Tilly Mooney Moore (BTMM) who were commissioned to undertake a landscape review of EA, and in the submission of advice papers to government.</p> <p>Relevant authorities are aware of NICCY's commitment to ensuring children's rights and best interests are reflected in educational policies and provision.</p> <p>The NYP engaged with 15 key stakeholders to research themes and prepare calls to the Independent Review Panel on the following 4 key areas - Single Education system; Mental health support; Post primary Transfer Test and Curriculum Content.</p> <p>The NYP had the opportunity to contribute to guidance and share experiences and opinions with key educational stakeholders and held four meetings with CCEA in relation to: appeals process for 2021 summer exams; qualification awarding process; plans for summer exams in 2022 and the consent aspect of the RSE curriculum.</p> |
| <ul style="list-style-type: none"> <li>Overseeing the monitoring and implementation of our Review of SEN</li> </ul>   | <p>Following our roundtable held with relevant authorities (RAs) in January, our TLTL Monitoring Report &amp; Table was published in March 2022 following analysis of work undertaken by RAs in response to the</p>   |

| Sub-objective   | Outcome/Impact   |
|---|--|
| <p>provision 'Too little, too late'.</p>  | <p>recommendations. Our assessment found evidence of some progress by RAs on actions for implementation.</p> <p>NICCY's TLTL recommendations have been incorporated within the work of the SEND Strategic Development Programme Board which meets monthly to take forward SEND areas of work – our Chief Executive is a member of this and through ongoing participation provides advice and monitors developments in line with remit.</p> <p>TLTL recommendations have also been highlighted with relevant authorities on a regular basis, with clear evidence that these continue to inform strategic policy and planning work.</p> <p>NICCY has also advised government on the progression and implementation of the new SEND framework, drawing on our TLTL recommendations and our legal complaints casework, in written advice papers, engagement with the Education committee, and in ongoing meetings with DE and EA.</p>  |
| <p><b>Addressing the Legacy of the Conflict:</b><br/>We will hold government to account in relation to the effective protection of children and young people from trauma, violence or mistreatment due to the continuing legacy impact of the conflict.</p> |  |
| <ul style="list-style-type: none"> <li>Address coercive control, assaults and exploitation of children and young people by criminal gangs.</li> </ul>   | <p>Engagement with relevant authorities (following on previous work on PSAs) on NICCY's paper and recommendations on safeguarding children from criminal coercion and exploitation/abuse by organised criminal groups and gangs continued, including through meetings with HSCB, RQIA, Tackling paramilitarism taskforce and PSNI Chief Constable. The need for strategic commitment to addressing serious violence affecting children was also highlighted in NICCY's advice to the 'Call for Views' on the development of the domestic violence and sexual abuse (DVSA) and violence against women and girls (VAWG) strategies. The issue was also included in NICCY's election 'Doorstep Calls'.</p> <p>Following meetings, advice and discussions with the Justice and Health Ministers, work is being undertaken by Child Protection Senior Officials Group through a Task and Finish Group, to consider and respond to NICCY's paper and recommendations; we expect this in next business year.</p> <p>Relevant authorities are aware of NICCY's commitment to ensure robust children's rights and safeguarding frameworks are developed/appropriate in relation to legacy of the conflict issues in NI.</p> |

| Sub-objective  | Outcome/Impact   |
|--|--|
| <ul style="list-style-type: none"> <li>Advise Government on respecting and promoting the right of the child to explore and celebrate their cultural identity and to recognise the right of others to celebrate theirs.</li> </ul>  | <p>NYP were empowered to voice their views on culture and identity issues during the decade of centenary commemorations through creating podcasts on Cultural Identity and developing a Statement on Cultural Commemoration. This work formed part of 'Making the Future' exhibition at the Ulster Museum and was shared during Good Relations Week.</p>   |
| <p><b>Challenging Discrimination:</b><br/>We will provide robust challenge where children and young people experience discrimination.</p>  |  |
| <ul style="list-style-type: none"> <li>Age discrimination legislation in accessing goods, facilities and services includes all children and young people.</li> <li>Ensure equal protection from assault in the home for children and young people and improved support for parents and families.</li> </ul>          | <p>NICCY continues to raise the need for anti-discrimination legislation when accessing good facilities and services which includes under 16s and takes every opportunity to press Executive Ministers on the commitments made in NDNA to do so.</p> <p>Ongoing engagement with key political stakeholders was carried out this year and NICCY has been active in bringing a coalition of partners together to provide a clear and consistent voice to Government on this issue. This includes the development of a joint NICCY – NGO Briefing Paper setting out the evidence base for law reform which provides a strong basis to revisit this issue when a new Assembly is formed.</p> |
| <p><b>Strengthening Safeguarding provisions:</b><br/>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>Sexual offences against children and Child Sexual Exploitation (CSE) - Ensure effectiveness of arrangements to protect and support victims of sexual offences.</li> </ul>   | <p>'Putting the child at the centre' Barnahus research report was published with wide ranging engagement and endorsement including from Sir John Gillen and UN Committee Member Bragi Gudbrandsson, for its findings and recommendations.</p> <p>Detailed written and oral evidence was provided to NI Assembly Justice Committee, NI Affairs Committee and DoJ during the scrutiny of Justice (Sexual Offences and Trafficking Victims) Bill. The final legislation reflected aspects of NICCY's advice, including measures to reflect UN Concluding Observations, the Lanzarote Convention and payment in relation to sexual exploitation.</p>   |

| Sub-objective  | Outcome/Impact  |
|--|---|
| <ul style="list-style-type: none"> <li>Children and Families Subject to Immigration Control or new to Northern Ireland - Ensure effectiveness of arrangements to support Separated Children and families subject to immigration control.</li> <li>Safeguarding and social care – Provide advice on matters as determined by NICCY.</li> <li>Review of restraint and seclusion in educational settings</li> </ul> | <p>Ongoing engagement with key stakeholders, including HSCTs, DE, DoC and Red Cross on key child rights issues facing children and families subject to immigration control.</p> <p>Following publication of NICCY's scoping paper on children in families with No Recourse to Public Funds, the DoH have agreed to progress NICCY's recommendations regarding data and referral pathways which are critical steps towards ensuring the rights and best interests of children affected by NRPF are properly protected in NI.</p> <p>NICCY's engagement with the DoH and Health Committee on the Adoption and Children Bill has led to a statutory definition of harm which takes better account of the impact of forms of abuse, including domestic violence, on children and young people. Advice was also provided on the DoF Marriage Law consultation and included input from the NICCY Youth Panel.</p> <p>NICCY has been instrumental in raising rights breaches in relation to use of restraint and seclusion in educational settings. The recommendations from <i>'Neither Seen Nor Heard'</i> Report – informed by the experience of children, their Parents and Practitioners – significantly raised awareness of the legislative, policy and practice changes required in the education system. These were subsequently reflected in the Department of Education's own Report issued in March 2022.</p> |
| <p><b>Addressing Issues in Youth Justice:</b><br/>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>Key stakeholders within the Justice sector, including the DoJ and PSNI, are aware of NICCY's position on a range of relevant issues iro CYP Rights - this includes stop &amp; search, spit &amp; bite guards and using children as CHIS. We were involved in the development of the S&amp;S survey rolled out by PSNI.</p> <p>NICCY also provided authoritative child rights compliant advice on the Youth Justice Framework including in respect of MACR, S&amp;S, SBGs, YJA planning, RCJC, criminal coercion and exploitation by paramilitaries among other areas to Justice Minister and relevant Officials as well as to NI Affairs Committee Inquiry.</p>  |

| Sub-objective  | Outcome/Impact   |
|--|--|
| <p><b>Addressing Homelessness:</b><br/>NICCY identifies the extent, and root causes of housing security to inform advice to Government.</p>  |  |
| <ul style="list-style-type: none"> <li>Conduct a scoping study on the Rights of Children and Young People who are homeless or facing housing insecurity.</li> </ul>  | <p>NICCY successfully commissioned a scoping paper which sets out the legal, policy and rights context for homelessness affecting children and families in NI. This paper has informed the second stage of this research which is focused on the lived experiences of those impacted.</p> <p>This comprehensive report will be published in February 2023.</p>   |
| <p><b>Addressing Health Waiting Lists:</b><br/>NICCY's scrutiny of health waiting lists leads to children facing shorter delays accessing appointments and treatments.</p>   |  |
| <ul style="list-style-type: none"> <li>Address waiting lists for Children and Young People requiring health consultations, tests and treatments face shorter delays, resulting in better outcomes.</li> </ul>                                | <p><i>'More than A Number - A Review of Child Health Waiting Lists'</i> was published in October 2021 and has had considerable impact in raising awareness of the extent and impact of delayed access to healthcare and treatment for children as well as the need for prioritisation of children as part of the wider healthcare reform process.</p> <p>NICCY continues to raise awareness of the implications of the findings and recommendations from this report and will publish a monitoring report in October 2022.</p> |
| <p><b>Children's rights and the Environment:</b><br/>Supporting a youth led initiative to explore the child rights implications of environmental matters, engaging a wide range of children and young people and to promote their calls.</p> |  |
| <ul style="list-style-type: none"> <li>Support YP to develop a position paper on Children's Rights and the Environment.</li> </ul>   | <p>NYP developed statements on COP-26 themes for NI departments and agencies. Two members of NYP attended official Youth COP26 conferences. Raised awareness of C&amp;YP opinions relating to climate change. NYP provided input to development of UNCRC General Comment and the ENYA statement as well as informing NICCY's advice to Government on the Green Growth Strategy and Environment Strategy.</p>   |

### HLO 3: To address breaches of children’s and young people’s rights.

| Sub-objective  | Outcome/Impact   |
|--|--|
| <b>Potential breaches of children and young people’s rights are fully investigated and addressed.</b>  |  |
| <ul style="list-style-type: none"> <li>• Complete Formal Investigation and Produce Report</li> <br/> <li>• Conduct Independent Investigations.</li> <br/> <li>• Assist children and young people with complaints.</li> <br/> <br/> <br/> <br/> <br/> <br/> <br/> <br/> <li>• Bring, intervene in or assist with legal proceedings</li> </ul> | <p>NICCY’s 1st formal investigation has been significantly progressed and work is ongoing to ensure publication in as timely a manner as possible.</p> <p>The Report, to include a table of recommendations, is to be completed in 2022/23. Following publication, the Register of Recommendations will be monitored as laid out in the 2003 Order establishing the Office.</p> <p>In 2021/22, work focussed on the drafting of adverse findings against relevant authorities and the drafting of report chapters. Planning began for evidence sessions to be offered to the relevant authorities in Q1 2022/23.</p> <p>All complaints cases are triaged and considered for strategic investigation on an ongoing basis. None were identified apart from ongoing formal investigation above.</p> <p>All complaints were triaged and actioned to bring resolution. Complaints not to proceed as investigations proceeded as casework or signposted to appropriate agencies. In the 2020/21 business year we:</p> <ul style="list-style-type: none"> <li>• Opened 386 new cases throughout the year;</li> <li>• Closed 388 cases with matters resolved/no further action required; and</li> <li>• Will carry forward outstanding cases into 2021/’22.</li> </ul> <p>Successful resolution for children and young people in complaints received; high impacts ‘noted’ and evaluation forms 100% positive.</p> <p>Our Annual Complaints &amp; Legal Report (ACLR) 2020-2021 was published which provides a comprehensive overview of the work of the Legal and Investigations Department across all NICCY’s legal functions. This is relevant for stakeholders in e.g. the legal, justice, social care, education and health fields.</p> <p>NICCY profile was raised among the legal community including awareness of remit, legal functions and powers, types of complaints received and cases successfully resolved through publication of ACLR.</p> <p>We have continued our interventions in the 3 remaining Judicial Review cases concerning the Iveagh Centre. NICCY secured clauses in Final Orders which included reference to CSCA, co-operation between all agencies and the creation of a standing forum to tackle delayed discharge.</p> |

| Sub-objective   | Outcome/Impact   |
|---|--|
| <b>Potential breaches of children and young people’s rights are fully investigated and addressed.</b>   |  |
| <ul style="list-style-type: none"> <li>• Address and investigate Protected Disclosures in line with legislative requirements.</li> <br/> <li>• NICCY’s work is supported by robust legal advice.</li> <br/> <li>• NICCY’s legal work, UNCRC and NICCY’s role is promoted among relevant audiences.</li> </ul> | <p>NICCY also intervened in a Judicial Review in relation to the Covid restriction on outdoor sports which concerned the lack of consultation by TEO with NICCY. The case concluded in October 2021 though a decision is still outstanding.</p> <p>NICCY received several requests for interventions that were assessed and declined following application of our policies and procedures.</p> <p>No applications for funding were received via our Legal Funding Committee procedures.</p> <p>Under the ‘Public Interests and Disclosure (NI) Order 1998, NICCY is a ‘prescribed organisation’ to whom concerns around the safeguarding or breaches of rights of children and young people can be brought. Protected disclosures were processed as per relevant internal policy and procedures. Successful outcomes were obtained in relation to each PD processed; Children’s Rights / treatment / safeguarding / access to services was protected. Two Protected Disclosures were received in-year and work is ongoing into next business year.</p> <p>Legal advice was provided to inform the ongoing work of NICCY e.g. in education; SEND; restraint and seclusion, and on safeguarding. External legal opinions were sought as/when specialist knowledge or outside expertise was necessary i.e.</p> <ul style="list-style-type: none"> <li>• in all interventions (where Counsel is instructed iro NICCY’s positions on the issues; and</li> <li>• UK Govt’s proposal to remove Human Rights Act (to inform NICCY’s response to consultation).</li> </ul> <p>Our CPD event highlighted NICCY’s important intervention in a URS JR case and gave an overview of restrictive practices in educational settings. Awareness was raised amongst legal profession. Positive feedback was received and awareness of NICCY’s legal work among legal, education practitioners and parents enhanced.</p> <p>A Presentation on the role of NICCY was delivered by Commissioner, Chief Executive and L&amp;I Solicitor to Huqooq Pakistan National Commission on the Rights of the Child. This enhanced international awareness of NICCY, legislative duties and grievance redressal mechanisms as they had requested.</p> <p>A Strategic Litigation presentation was prepared and delivered by Chief Executive, Snr L&amp;IO and L&amp;IO at an Advancing Child Rights in Strategic</p> |

| Sub-objective   | Outcome/Impact   |
|---|--|
| <b>Potential breaches of children and young people's rights are fully investigated and addressed.</b> |  |
|   | <p>Litigation / ENOC Seminar on our work in this area and we learned from others e.g. Scotland, Greece, Jersey about developments in their jurisdictions. This has enhanced awareness of NICCY's strategic litigation work/developments to a wider range of stakeholders working in this area.</p> <p>A meeting was held with the Criminal Cases Review Commission by the Commissioner and Chief Executive to hear of their work. Other L&amp;I colleagues to meet with CCRC in due course. Greater awareness of potential redress mechanisms i.e. CCRC following failures of appeals in NICCY / greater awareness of NICCY role and remit for CCRC.</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  |
|---|---|
| <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>  |   |
| <ul style="list-style-type: none"> <li>Enhance, Promote and monitor awareness of NICCY’s work and profile among relevant ‘audiences’ i.e. media outlets / public / political / CYP.</li> <li>Enhance awareness of the UNCRC, C&amp;YP’s Rights and NICCY’s work/role with Children and Young People.</li> </ul> | <p>This year the communications team responded to 119 media enquiries, produced 19 press releases and 25 statements. The Commissioner conducted 62 media Interviews. All stats are an increase on ‘pre covid’ year stats. All media coverage objectives across print, broadcast and online platforms were met or on the most part exceeded</p> <p>The website continued to show steady traffic with 24,570 people coming to the site, with increased page views of the site at 130,375 up from 128,697, which shows people tended to stay longer and viewed more pages. Significant work was completed to progress the development of NICCY’s new website.</p> <p>NICCY’s social media sites continued to see steady growth. Twitter continued to be our key social media site (followers up to 7,177 from 6345), and integral to how NICCY engages with its stakeholders, and as a channel to push further traffic to the corporate website. The NICCY Facebook account has a steady 2511 ‘likes’ and the NICCY Instagram site also steady growth with 1445 followers – a 15% increase.</p> <p>Training and awareness raising opportunities limited due to COVID but included engagement with newly established NI Youth Assembly. UNCRC resources are available to the school community at the UNCRC Resource Hub. We also produced children and young people’s supporting resources to expand their awareness of key children’s rights issues in NI including:</p> <ul style="list-style-type: none"> <li>C&amp;YP version and easy read version of COVID-19 report;</li> <li>C&amp;YP version of Barnahaus report; and</li> <li>Easy Read summary version of the URS report ‘Neither Seen Nor Heard’.</li> </ul> <p>Building on our CRIA work, ongoing development of two training modules, (i) Introduction to Children’s Rights; and (ii) Children’s Rights Impact Assessments involving liaison with NICSHR Learning &amp; Development for progression and sign off in 2022/23. This will enable/support NI Government Departments, their associated agencies and NICS Staff to have increased understanding of Children’s Rights, the UNCRC and NICCY, and how to embed consideration of Children’s Rights approaches in development of legislation, strategies, policies and practice in their work through Child Rights Impact Assessments.</p> |

**HLO 5: To ensure the participation of children and young people in decision making processes.**

| Targets   | Outcome/Impact   |
|---|--|
| <b>Increased involvement of, and effective mechanisms for, the participation of Children and Young People in decision making affecting their lives.</b>   |  |
| <ul style="list-style-type: none"> <li>Develop and support NICCY's Youth Panel (NYP) to ensure that their voice is integral to the work of NICCY.</li> <li>Advising the NI Assembly, NI Executive, Departments and their agencies in the development of meaningful participation structures, policies and practices.</li> </ul> | <p>Online technology has been utilised to maintain contact with the NYP during Covid, to provide support and to consult with the NYP on areas of work. Most meetings held via Zoom but gradually returned to face to face under Covid guidelines towards the end of the year. The NYP were involved in almost 80 meetings on a range of areas: including:</p> <ul style="list-style-type: none"> <li>Involvement in ENYA Project (Subgroup) on Environmental Justice and engaged with initiatives focusing on climate change;</li> <li>Preparing to meet the Independent Review of Education Panel through engaging with key stakeholders and decisions makers before drafting key recommendations;</li> <li>Four Meetings held with CCEA and staff on exams issues, guidance and assessments. This also helped inform the FAQ's on CCEA website;</li> <li>NYP Instagram Group meeting to develop content, key messages and video clips on important issues during the crisis;</li> <li>Supporting staff recruitment process;</li> <li>Working in partnership with other organisations to ensure the voice and views of young people were heard;</li> <li>Input to NICCY website development;</li> <li>Continued work on Mental Health including engaging with IDG responsible for the outworking of the Still Waiting Action Plan; and</li> <li>Meeting with key international child rights defenders, Jayathma Wickramanayake (United Nations Envoy on Youth) and Ann Skelton (member of the UN Committee of the Rights of the Child).</li> </ul> <p>Advice on good participative practices shared with key stakeholders to help improve both strategic and operational participation practices with C&amp;YP across statutory sector, including:</p> <ul style="list-style-type: none"> <li>CVS re; Participation structures;</li> <li>'Participation in Decision Making' Board mtg (DE) - advised on participation mechanism;</li> <li>Participation advice to Gillen Review Implementation Team (DoJ) re: myths surrounding serious sexual offences;</li> <li>CCEA re; development of their own Youth Panel;</li> <li>Dept of Infrastructure re: participation with children and young people and development of a Youth Forum;</li> <li>NISRA re; participation with children and young people;</li> <li>Dept of Infrastructure re; Road Safety Strategy and participation with C&amp;YP;</li> </ul> |

|  |  |
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|  | <ul style="list-style-type: none"><li>• Derry City and Strabane District Council re: Participation, Children Rights and Complaints;</li><li>• TEO re: participation and children’s right; and</li><li>• CCEA re: engagement with young people re: potential campaign to promote focus on learning experiences for Key Stage 3 pupils.</li></ul> <p>Through two Participation Forum meetings, key stakeholders shared good participative practices to help improve both strategic and operational participation practices with C&amp;YP across statutory, academic and voluntary sectors.</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 &amp; Young People.</b></p> |  |
| <ul style="list-style-type: none"> <li>• Deliver on our Annual Business Plan 2020-21</li> </ul>   | <p>All resources within the Organisation were effectively assigned to business plan targets through integrated working across the organisation to ensure delivery on the Annual Business Plan. A number of recruitment campaigns were successfully run to ensure no adverse impact on delivery of objectives.</p> <p>Departmental work plans were put in place ensuring delivery of Business Plan objectives and these were supported by individual objectives linking to Business and Departmental targets as well as learning objectives to support these. Core business work including corporate governance systems, effective risk management, systems of internal control and periodic reporting were in place. There was effective management across the organisation and monitoring of progress with formal reporting on a monthly, quarterly and annual basis. A range of meetings took place across the year including with; Ministers in TEO, Education, Communities and relevant Departmental Officials; Relevant Authorities; NGOs; ENOC CCs &amp; Ombudsman &amp; Secretariat; NICCY Advisory Forum, Children's Champions; Participation Forum; Brexit Leads, Academics and other relevant stakeholders.</p>  |
| <ul style="list-style-type: none"> <li>• Response to COVID Pandemic</li> </ul>  | <p>Health, Safety and Wellbeing information remained paramount and was incorporated in decision making as required with guidance from TEO, PHA and relevant sources utilised. Staff were consulted on a Return to the Workplace Plan which was updated as necessary as guidance changed. A hybrid working approach was adopted and a policy developed in line with best practice and NICS requirements with consultation with staff taking place ensuring buy in to this change of working arrangements. The Chief Executive attended meetings with other Chief Executives in the building to enable high level planning and decision making on returning to the workplace and members of staff participated on a Premises Committee to enable sharing of information and ability to raise concerns. This enabled clear understanding on updates to the building and collaboration with other organisations in relation to returning to the workplace. LMT/ Line Managers ensured a consistent approach and planning in terms of working patterns. Staff wellbeing remained a key consideration with staff buy in via a well-being survey and a subsequent number of wellbeing initiatives progressed to promote staff welfare.</p> <p>Planning for the future is part of decision making with awareness of new approaches to working and relevant changes to the Office environment to support new ways of working.</p> |

| Targets  | Outcome/Impact   |
|--|--|
| <ul style="list-style-type: none"> <li>IT Systems Upgrade (MS 365)</li> <li>Accurately Monitor and Report on NICCY's Performance and Impact.</li> <li>Ensure effective systems of Corporate Governance.</li> </ul> | <p>IT SLA adhered to and ongoing communication with IT staff throughout the year in relation to understanding stages of the project to fully implement MS365. All necessary IT equipment was updated (including laptops) to ensure work continued seamlessly. Staff communication accomplished via the Staff Newsletter and Meetings and any queries fed through to IT for resolution. The telephony stage of the project progressed with input from NICCY to requirements ensure this is effective for the organisation. Effective use of Microsoft Teams and MS 365 achieved via training provided to all staff. Ongoing liaison with IT staff in relation to the Records Management phase of the project with considerations on naming conventions etc and this stage of the project is moving forward.</p> <p>The Annual Report and Accounts 2020-21 were laid in the NI Assembly on 18th November 2021. Necessary reporting, accountability and transparency on NICCY's overall performance, work remit and impact maintained across all stakeholder groups iro expenditure of public funds and work outputs. Communication of this was enhanced by development of an infographic with key information.</p> <p>Effective monitoring and reporting was maintained via the range of reports all provided quarterly to Sponsor Dept DfC. This included reporting on FOIs, Whistleblowing, Fraud, Protected Disclosures, Gifts &amp; Hospitality which was maintained throughout the year with necessary assurances provided on Performance and Impact illustrating confidence in our work.</p> <p>Annual Appraisals (PPAs) and Objectives setting (PDPs) were completed with quarterly reviews held to support Departmental Workplans and overall Business Plan delivery ensuring all staff were clear on their role.</p> <p>Effective financial monitoring was achieved via monthly management accounts completed, reviewed and tabled at relevant meetings. Consumption reports and drawdown requests were completed and submitted to DfC to ensure appropriate funds were in place with appropriate reporting on finance and budgeting providing reassurance of use of public monies.</p> <p>Reporting by/monitoring of Communications re' performance / impact was also in place throughout the year; enhanced profile and awareness of NICCY, UNCRC, Children's Rights and our effectiveness as an organisation was evident in this reporting.</p> <p>NICCY adhered to the current MSFM and demonstration of planning, budgeting and robust systems of internal control and governance mechanisms were in place. NICCY continued ongoing communication iro draft 'ALB Partnership Agreement'.</p> |



| Targets   | Outcome/Impact   |
|---|--|
| <ul style="list-style-type: none"> <li>• Progress Organisational Accreditation levels.</li> <br/> <li>• Review NICCY's Corporate Social Responsibilities</li> <br/> <li>• Work with other Organisations</li> <br/> <li>• Develop Annual Business Plan 2021-22 [Year 2 of 2022-23 Revised triennial Corporate Plan]</li> </ul> | <p>The organisation was awarded the Silver Investors in People level representing a twostep jump since last accreditation. This reflected our overall commitment to progression of a positive organisational culture. An LMT action plan based on previous work and liaison with Staff was developed and actioned appropriately.</p> <p>Our Staff Charter and organisational Values are incorporated as a standing objective for all Staff in annual objectives (PDPs).</p> <p>Our Staff Wellbeing group has progressed wellbeing initiatives during the year based on feedback from a staff survey.</p> <p>Savings were identified during the year by the Chief Executives and Premises Committee due to working from home and not using shared premises, energy, office workspace and facilities as much. We also cut down on travel thereby reducing our carbon footprint. 'Environmentally friendly' activities played an ongoing part in NICCY's day to day activities e.g. recycling, reducing use of paper and plastic items and our sustainability policy is being reviewed in conjunction with NYP environmental work.</p> <p>Working from home has presented opportunities for the future to explore further potential of hybrid/agile working and opportunities for value for money in reduced travel and venue hire.</p> <p>All opportunities for making best use of public money were considered including proper use of procurement activities and working in partnership with other organisations.</p> <p>Planned work with relevant organisations on relevant areas of work (Mental Health, Education etc) took place including with Voluntary and Community Sector Organisations and NICS L&amp;D.</p> <p>Dissemination of progress, listening to advice and developments affecting children continued this year at our periodic meetings with our NICCY Fora e.g. NICCY Advisory Forum, Children's Champions and Participation fora as well as with other stakeholders.</p> <p>A schedule/plan for development of our Annual Business Plan 2022-23 was produced and adhered to in line with stated timeframes. This is the final year of Corporate Plan 2020 (21)-23 and includes consideration of the Commissioner's last year in post. The Business Plan 2022-23 was submitted to DfC in line with timeframes.</p> |

| <b>Targets</b>  | <b>Outcome/Impact</b>  |
|---|--|
| <ul style="list-style-type: none"> <li>Progress work on proposed future Premises move (2024)</li> </ul> | <p>Response to RPM provided informing of NICCY's requirements in relation to new premises to complement agile working. All staff had been consulted on this previously and fed into responses ensuring buy-in and consideration of all requirements.</p> <p>The NICS Hybrid Working Policy is being adapted for NICCY use and implementation going forward; this will support new blended working arrangements in preparation for our future move to new premises and agile working.</p> |

## ARAC NON-EXECUTIVE MEMBERS' REPORT

This has been another strange year for the Audit and Risk Assurance Committee (ARAC) which provides independent assurance to the Commissioner and Chief Executive on the comprehensiveness of governance and control, risk management and the integrity of the financial statements. Covid pandemic restrictions still prevented the regularity of face-to-face meetings and working in the office. Consequently, the NICCY office remained largely closed during the year with staff working from home and only very occasional meetings with restricted numbers in Equality House. Nonetheless NICCY managed to conduct all of its important business during the year through remote meeting platforms and electronic communications.

ARAC held its regular quarterly meetings on 15 June 2021, 19 October 2021, 14 December 2021 and 15 March 2022, the first 3 of which were held remotely with normal attendees and the meeting in March 2022 was a welcome return to the normal in-person meeting at Equality House. There was also an additional meeting which was held remotely on 29 October 2021 to agree the audited Accounts for 2020-21 and deal with an issue that had been raised by the External Auditor.

Despite remote working for much of the year ARAC was pleased to receive, examine and discuss all the normal NICCY agenda items which included detail on emerging issues, financial updates and the corporate risk register. NICCY also completed the regular DfC assurance statements, accountability checklists and quarterly reports, none of which registered any concern for ARAC. However, the audit of the Accounts for 2020-21 identified a misstatement of £3,499 and while this was a relatively small amount the issues resulting from this meant we were given a Priority 2 finding by the External Auditor, NI Audit Office. NICCY accepted ARAC's advice for the Internal Auditor, ASM, to attempt to find the source of the misstatement and even though a thorough examination of financial information was carried out, the reason for the misstatement could not be identified. The amount was subsequently written off by NICCY and ARAC was satisfied with this course of action. An additional ARAC meeting was held on 29 October 2021 to agree this with the External Auditor and approve the 2020-21 accounts. In turn, NICCY received the usual Unqualified and Unmodified Audit Certificate.

Even though Equality House was closed for most of the year with staff working from home it has been a very busy year for NICCY. Remote meetings with the Youth Panel continued and NICCY continued to liaise with MLAs and political parties on topics affecting children and young people ahead of the Assembly elections in May. Updates and advice were provided to government on the many issues with which NICCY engaged including new Reports on the impact of Covid-19 '*A New and Better Normal*' and the Use of Restraint and Seclusion '*Neither Seen Nor Heard*' which was launched on-line in August and December respectively.

As the outgoing Chair of ARAC I have to register some concern on the relatively slow progress on a few issues concerning DfC which have been on the table for some time, namely the Article 24 Report on the Review of the Legislative Framework under which NICCY operates, a Partnership Agreement for Corporate Soles to replace the Management Statement and Financial Memorandum and the Review of the DfC's arm's length bodies.

It has also been a particularly busy year for NICCY's Legal & Investigations Department with an increase in complaints caseload, ongoing interventions in legal proceedings and an ongoing Formal Investigation. In addition, there has been a vacancy for the Head of this Department meaning that the Chief Executive has had to absorb the additional work. I am pleased that DfC has now agreed for the post to be filled.

Finally, I completed my 2<sup>nd</sup> term as Chair of ARAC at the end of May and I wish to sincerely thank my colleagues on the Committee, Larry O'Neill who also completed his 2<sup>nd</sup> term on the same date and Lesley Mitchell who succeeds me as the Chair, for their advice, wisdom and forbearance. I particularly wish to thank Koulla, the Commissioner, and Mairead, the Chief Executive, and the other senior members of management who I have worked with over the last 6 years for their co-operation and help. I wish NICCY success as it continues its essential work and as a return to some form of working from the office evolves.

**Paul Archer**  
**Chairperson** (Term end: 31 May 2022)  
**Audit and Risk Assurance Committee**

## CORPORATE ETHOS

At NICCY we 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 as well as our organisational values - included in our triennial Corporate and annual Business Plans and our Staff Charter.

Relevant policies governing fraud, bribery, whistleblowing and codes of conduct are periodically reviewed as per our 'Policy Review Schedule' and updates 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 emerging issues can be identified, and necessary action taken; these may be in the political, economic, social, technological, environmental or legal (PESTEL) contexts.

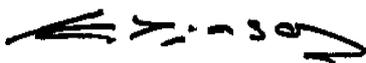
NICCY also complies with the guidelines of the Data Protection Act 2018 which adopted GDPR into UK law.

## **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, is a Director on its Board and member of its ARAC and is also a member of the Institute of Directors. Membership facilitates sharing of good practice and information, partnership working and exploration of innovation and shared services as/where possible thus ensuring a focus on efficiencies and 'value for money'. This year we progressed partnership working and have done so as part of our delivery on our business plan. As NICCY currently shares premises, facilities and IT, it is not possible to do anything further on these however, we have been preparing for 'agile' working pending a premises move. Staff are also members of the Equality House 'Premises' and 'HR' subgroups which consider ways to promote sustainability throughout the year. Relevant actions in summary also include:

- Partnership working with external organisations as/where possible and appropriate in line with business plan objectives and respective remits;
- Reducing business travel as/where possible, through greater use of video/teleconferencing/Skype facilities; more common since the advent of Covid-19;
- 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 our waste and increasing recycling levels; and
- Reducing our contribution to climate change in terms of energy consumption and related CO2 emission.

It is pertinent to reiterate the pending premises move rescheduled by DoF to 2024/5; when as part of the ongoing rationalisation of the civil service estate, the 5 ALBs/NDPBs in Equality House will be moving. It is envisaged this will reduce costs, our collective carbon footprint and be value for money in the longer term.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**18th October 2022**

## 2. ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

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

### DIRECTOR'S REPORT

NICCY as a 'Corporate Sole' does not have a Board of Directors. The Commissioner for Children and Young People for Northern Ireland (NICCY) is an NI 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 and re-appointed for a second term of Office on 2 March 2019. The Commissioner is also the Accounting Officer. A Scheme of Delegation is in place as necessary setting out roles and responsibilities of Staff led by the Chief Executive.

The Commissioner has identified which data is required for governance meetings and reports and confirms that she is content with the quality of the data and information provided.

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 2021-22 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The Commissioner for Children and Young People in 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 'Orange Book' 'Management of Risk - Principles and Concepts'.

### STAFF COMPLEMENT

NICCY's staff complement in 2021-22 totalled 24 staff (22.9 FTE) - 6 male and 18 female.

The Commissioner is a public appointment.

## **LEADERSHIP AND MANAGEMENT TEAM (LMT)**

The Leadership and Management Team (LMT) meets monthly and adheres to the terms of reference as necessary. The Senior Management Team continues to operate and meets on a quarterly basis. NICCY has 4 main functional areas i.e. Corporate Services (including Communications); Legal & Investigations; Policy & Research and Participation. Following restructure in 2018-19 and staffing level reductions due to the NICS Voluntary Exit Scheme, the Chief Executive assumed direct responsibility for Legal & Investigations and Communications; the Head of Policy & Research assumed direct responsibility for Participation. The LMT comprises:

|                           |  |
|---------------------------|--|
| <b>Mairéad McCafferty</b> | <b>Chief Executive</b>                           |
| <b>Alex Tennant</b>       | <b>Head of Policy &amp; Participation</b>        |
| <b>Paula Gillespie</b>    | <b>Senior Corporate Services Officer</b>         |
| <b>Peter McGettrick</b>   | <b>Senior Legal &amp; Investigations Officer</b> |
| <b>Ken Smyth</b>          | <b>Senior Participation Officer</b>              |
| <b>Christine Irvine</b>   | <b>Senior Policy &amp; Research Officer</b>      |

## **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**

NICCY 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 79% of invoices (85% in 2020-21) were paid within 10 working days and 91% of invoices (94% in 2020-21) 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 the organisation has complied with the Data Protection Act / GDPR and Freedom of Information Act and will continue to monitor this on an on-going basis. There were no incidents of data loss or personal information breaches during the year. During the year there were two Freedom of Information (FOI) requests, one of which was not responded to within the statutory time limit due to staff absence however, a system has been put in place to ensure this will not recur.

### **Whistleblowing**

There were no incidents of whistleblowing during the year.

### **Complaints**

There was one complaint received during the year which was dealt with via the NICCY Complaints Policy and subsequently resolved.

### **Fraud Reporting**

There were no cases of attempted fraud.

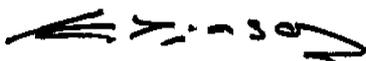
### **Register of Interests**

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

### **Auditors**

These 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 2021-2022 resulted in an audit fee of £9,800 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure.

Signed by:



**Koulla Yiasouma**

**Commissioner and Accounting Officer**

**18th October 2022**

## 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 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:

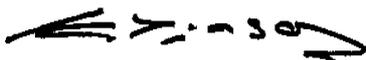
- So far as she is aware there is no relevant audit information of which NICCY's auditors are unaware; and
- All steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information have been taken.

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**  
**18th October 2022**

## **GOVERNANCE STATEMENT**

The Commissioner for Children and Young People for Northern Ireland (NICCY) is a Corporate 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 2021-22 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'.

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 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 the Corporate and Business Plan objectives. This is in line with the Scheme of Delegation in place. The Chief Executive reports directly to me.

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.

The system of governance, internal control and risk management put in place is designed to manage risk to a reasonable level, rather than eliminate all risk of failure to achieve 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.

| <b>Member</b>             | <b>Meetings attended</b> | <b>Possible meetings</b> |
|---------------------------|--------------------------|--------------------------|
| Paul Archer (Chairperson) | 5                        | 5                        |
| Laurence O'Neill          | 5                        | 5                        |
| Lesley Mitchell           | 5                        | 5                        |

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 March 2022. 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 2021-22.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. 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 15th June 2021, 19th October 2021, 29th October 2021 (to agree final annual accounts), 14th December 2021 and 15th March 2022. 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 Chair of ARAC and one member of ARAC's terms in post came to an end at the end of this business year and recruitment processes were progressed to ensure continuity.

## **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 also takes cognisance of other relevant publications e.g. ‘Internal Fraud Risks’ issued in March 2022.

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) and Leadership & Management Team (LMT) implement NICCY’s Risk Management Policy approved by the Commissioner;
- The SMT and LMT review risks including departmental risks on a quarterly and monthly basis respectively;
- 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 Leadership & Management Team 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, LMT 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 and COVID Risk Register, which were amalgamated in Q4, detailed the following key business risks (see earlier for status update on these):

- Covid-19 pandemic: Remote working negatively impacts staff / staff productivity;
- Finance systems and controls are compromised due to Working from Home;
- Fraud being used against NICCY;
- Transformation Agenda by the NICS including review of ALBs / MSFM replacement with Partnership agreement / proposed premises move;
- Inadequate response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
- NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
- Organisational Culture: developments may adversely impact performance and delivery;
- Level of casework / legal proceedings compromises capacity to deliver in a timely manner on NICCY's first Formal Investigation using statutory powers;
- Claim from a previous employee; and
- Organisational structure lacks Legal & Investigations Departmental Head.

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

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

## **Internal Control**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the systems of internal control. NICCY confirms 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 robust governance systems, 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 the Chief Executive, Head of Department and Senior Officers.

## **Reporting on Management of Outside Interests**

NICCY has a Conflict-of-Interest policy applicable to all Staff and ARAC members which outlines what a 'conflict' can include and the process for dealing with this. This includes any work with previous employees who have taken up another appointment. 'Conflicts of Interest' is a standing agenda item on all relevant meetings including ARAC, IG, LMT and SMT with any declarations noted and considered. All Staff in NICCY and our ARAC members are also required to complete an annual Declaration of Interests form, details of which are recorded appropriately and held in our DoI Register.

## **Internal Audit**

NICCY appointed ASM as its internal auditors for a further three-year term following a procurement exercise conducted in 2021-22. 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 for 2021-22 approved by the Audit and Risk Assurance Committee which was carried out by ASM.

The main remit of the internal audit function is to provide the Accounting Officer and Chief Executive 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 2022, 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 2021-22 year were as follows:

| <b>Audit Area</b>  | <b>Assurance Rating</b> |
|--|-------------------------|
| Compliance with GDPR, IT Systems and general security controls | Satisfactory            |
| Governance, Risk and Performance Management                    | Satisfactory            |

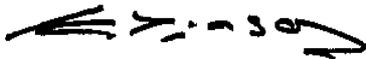
Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

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

## **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 designated Official from the Sponsor Department – Department for communities i.e. the Director, Voluntary & Community Division, Engaged Communities Group. 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, an ALB Quarterly Performance Report and an Assurance Statement will have been completed, to inform discussions at these meetings. During the 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 pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Minister has set the 2021-22 NI public sector pay policy (March 2021) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2021-22 was finalised in March 2021. The pay of SCS is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

### 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. She was reappointed for an additional 4-year term on 2 March 2019.

The members of the Senior Management Team are direct employees of the Commissioner (as are all Staff); 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)

|   | 2021-22         |  |                                | 2020-21         |   |                                   |
|---|-----------------|--|--------------------------------|-----------------|---|-----------------------------------|
| Commissioner                                | Salary<br>£'000 | Pension<br>Benefits*<br>(to<br>nearest<br>£1000) | Total (to<br>nearest<br>£1000) | Salary<br>£'000 | Pension<br>Benefits**<br>(to<br>nearest<br>£1000) | Total<br>(to<br>nearest<br>£1000) |
| K Yiasouma                                  | 80-85           | 32   | 110-115                        | 75-80           | 31  | 105-110                           |
| General<br>Management                       | Salary<br>£'000 | Pension<br>Benefits*<br>(to<br>nearest<br>£1000) | Total (to<br>nearest<br>£1000) | Salary<br>£'000 | Pension<br>Benefits** (to<br>nearest<br>£1000)    | Total<br>(to<br>nearest<br>£1000) |
| M McCafferty<br>(Chief<br>Executive )       | 80-85           | 33   | 115-120                        | 75-80           | 30  | 100-105                           |
| A Tennant<br>(Head of Policy<br>& Research) | 55-60           | 23   | 75-80                          | 50-55           | 22  | 70-75                             |
| Band of Highest<br>Paid Staff               | 80-85           |  |                                | 75-80           |   |                                   |
| Member's Total<br>Remuneration              |                 |  |                                |                 |   |                                   |
| Median Total<br>Remuneration                | 32,328          |  |                                | 32,008          |   |                                   |
| Ratio                                       | 2.6             |  |                                | 2.4             |   |                                   |

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

### 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 25th centile, median and 75th centile remuneration of the organisation's workforce.

| 2021/22                    | 25 <sup>th</sup> Percentile | Median | 75 <sup>th</sup> Percentile |
|----------------------------|-----------------------------|--------|-----------------------------|
| Total Remuneration (£)     | 26,575                      | 32,328 | 39,748                      |
| Pay Ratio                  | 3.1                         | 2.6    | 2.1                         |
| Total Remuneration 2020/21 | 26,312                      | 32,008 | 39,354                      |
| Pay Ration 2020/21         | 2.9                         | 2.4    | 2.1                         |

| Percentage Change for                                     | 2021/22 V 2020/21 |
|---|-------------------|
| Average employee salary and allowance 21/22               | 1.0%              |
| Highest paid Director's Salary and allowances 21/22       | 3.49%             |
| Average Employee Performance Pay and Bonuses 20/21        | NA                |
| Highest paid Director's Performance Pay and Bonuses 20/21 | NA                |

Remuneration ranged from £10,711 to £82,586 (2020-21 £10,594 to £79,013). Total remuneration does not include severance payments, employer pension contributions, nor the cash equivalent transfer value of pensions. The highest paid member of staffs pay increased by 3.49% in the year, and the average staff salary increased by 1.0%.

### Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other

allowance to the extent that it is subject to UK taxation and any severance or 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 2022.

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

|   | Accrued pension at pension age as at 31 March 2022 and related lump sum<br>£'000 | Real increase in pension and related lump sum at pension age<br>£'000 | CETV at 31 March 2022<br>£'000 | CETV at 31 March 2021<br>£'000 | Real increase in CETV<br>£'000 | Employer contribution to partnership pension account<br><br>Nearest £100 |
|---|--|---|--------------------------------|--------------------------------|--------------------------------|--|
| <b>Commissioner</b>                                   |  |   |                                |                                |                                |  |
| <b>K Yiasouma</b>                                     | 30-35<br>No lump sum   | 0-2.5<br>No lump sum  | 465                            | 426                            | 20                             | -  |
| <b>Senior Management</b>                              |  |   |                                |                                |                                |  |
| <b>M McCafferty (Chief Executive)</b>                 | 15-20<br>No lump sum   | 0-2.5<br>No lump sum  | 269                            | 234                            | 23                             | -  |
| <b>A Tennant (Head of Policy &amp; Participation)</b> | 5-10 No lump sum   | 0-2.5<br>No lump sum  | 115                            | 96                             | 13                             | -  |

## 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 current accrual rate is 2.5%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes eg classic, alpha etc and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).

Currently new entrants joining can choose between membership of alpha or joining a '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 accrual 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.

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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. 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 [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2021 was 2.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2021 – 31 March 2022 are as follows:

### **Scheme Year 1 April 2021 to 31 March 2022**

| Annualised Rate of Pensionable Earnings (Salary Bands) |             | Contribution rates - All members    |
|--|-------------|-------------------------------------|
| From   | To          | From 01 April 2021 to 31 March 2022 |
| £0   | £24,199.99  | 4.60%                               |
| £24,200.00   | £55,799.99  | 5.45%                               |
| £55,800.00   | £153,299.99 | 7.35%                               |
| £153,300.00 and above                                  |             | 8.05%                               |

### **Cash Equivalent Transfer Values**

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

additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (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.

## Staff Report

### Number of Senior Staff

|  | 2021-22 | 2020-21 |
|--|---------|---------|
| Band (£75k-£85k)                         | Total   | Total   |
| Commissioner (Public Appointment)        | 1       | 1       |
| Chief Executive Grade 5                  | 1       | 1       |
| Band (£55k-65K)                          | -       | -       |
| Head of Policy and Participation Grade 7 | 1       | 1       |

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

Staff costs comprise:

|                       | Permanently<br>employed<br>staff<br>£ | Others<br>£ | 2021-22<br>Total<br>£ | 2020-21<br>Total<br>£ |
|-----------------------|---------------------------------------|-------------|-----------------------|-----------------------|
| Wages and Salaries    | 844,032                               | 105,558     | 949,590               | 853,505               |
| Social Security Costs | 84,365                                | -           | 84,365                | 77,393                |
| Other Pension Costs   | 264,004                               | -           | 264,004               | 251,543               |

|                 |           |         |           |           |
|-----------------|-----------|---------|-----------|-----------|
| Total Net Costs | 1,192,401 | 105,558 | 1,297,959 | 1,182,441 |
|-----------------|-----------|---------|-----------|-----------|

Others includes agency staff 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 2019.

For 2021-22, employers' contributions of £264,004 were payable to the NICS pension arrangements (2020-2021 £251,543) at one of three rates in the range 28.70%-34.20% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A scheme valuation exercise was undertaken to set employer contribution rates to the scheme.

For 2021-22, the rates will range from 28.7-34.20. The contribution rates are set to meet the cost of the benefits accruing during 2021-22 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 2021-22.

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

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

| Number            | Permanently<br>employed<br>staff | Others      | 2021-22      | 2020-21     |
|-------------------|----------------------------------|-------------|--------------|-------------|
|                   |                                  |             | Total        | Total       |
| Directly Employed | 22.75                            |             | 22.75        | 22.1        |
| Other             |                                  | 2.07        | 2.07         | 0.6         |
| <b>Total</b>      | <b>22.75</b>                     | <b>2.07</b> | <b>24.82</b> | <b>22.7</b> |

Others includes agency staff and an inward secondment.

### Staff Composition as at 31 March 2022

|                    | Male     | Female    | 2021-22   |
|--------------------|----------|-----------|-----------|
|                    |          |           | Total     |
| Commissioner       | -        | 1         | 1         |
| Other senior staff | -        | 1         | 1         |
| Other Staff        | 6        | 16        | 22        |
| <b>Total</b>       | <b>6</b> | <b>18</b> | <b>24</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 has a Disability Action Plan which covers the period from 2018 – 2023.

### 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, 8.8% of the available working days were lost due to staff sickness in NICCY (9.0% in 2020-21). This figure also includes long-term absence which contributed 3.1% of the working days lost (6.9% in 2020-21).

### **Staff turnover percentage**

The staff turnover percentage in 2021-22 was 13.1%. (2020-21: 0%) This is calculated using the number of leavers in the period divided by the average staff in post in the period. This calculation is based on guidance issued from the Cabinet Office. The figures used are of those permanently employed and excludes other staff which refers to agency staff.

### **Expenditure on Consultancy**

There was no Consultancy expenditure in the financial year 2021-22.

### **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.

## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT (Audited Information)**

### **Exit Packages (audited)**

NICCY released no staff members in 2021-22 under Voluntary Exit Packages. (2020-21 No members of staff released).

### **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 2021-22

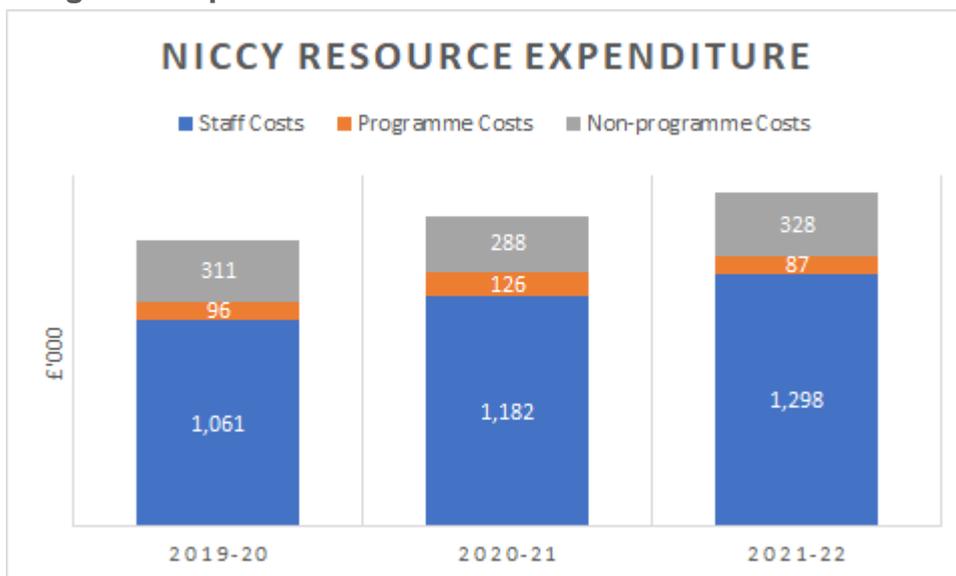
### **Losses and special payments**

There were no losses or special payments during the year.

### **Fees and Charges**

The Commissioner for Children and Young People for Northern Ireland did not earn any income from fees and charges in 2021-22

Long term expenditure trends



Signed by:

**Koulla Yiasouma**  
 Commissioner and Accounting Officer  
 18<sup>th</sup> October 2022

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

### **THE AUDIT 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 (NICCY) for the year ended 31 March 2022 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, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of NICCY's affairs as at 31st March 2022 and of NICCY'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 of 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 for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements 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 NICCY in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Revised Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that NICCY's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

My responsibilities and the responsibilities of the Commissioner as Accounting Officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

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

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

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

In the light of the knowledge and understanding of NICCY and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

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

As explained more fully in the Statement of Accounting Officer Responsibilities, the Commissioner as Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing NICCY's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by NICCY will not continue to be provided in the future.

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to NICCY through discussion with management and application of extensive public sector accountability knowledge. The key law I considered included the Commissioner for Children and Young People (Northern Ireland) Order 2003;
- making enquires of management and those charged with governance on NICCY's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of NICCY's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate the risk of material misstatement due to fraud and non-compliance with laws and regulations;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

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

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

## Report

I have no observations to make on these financial statements.



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

*Date: 20th October 2022*

## FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2022

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 | 2021-22<br>£       | 2020-21<br>£       |
|--|-------|--------------------|--------------------|
| Staff Salaries and Commissioner's Fees                         | 2     | (1,297,959)        | (1,182,441)        |
| Other Operating Expenditure                                    | 2     | (406,918)          | (404,857)          |
| Depreciation and impairment charges                            | 2/3   | (8,719)            | (8,583)            |
|  |       | <hr/>              | <hr/>              |
| <b>Net operating expenditure for the year</b>                  |       | <b>(1,713,596)</b> | <b>(1,595,881)</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     | (88)               | -                  |
| Net gain/(loss) on revaluation of intangible assets            | -     | -                  | -                  |
|  |       | <hr/>              | <hr/>              |
| <b>Comprehensive net expenditure for the year</b>              |       | <b>(1,713,684)</b> | <b>(1,595,881)</b> |
|  |       | <hr/> <hr/>        | <hr/> <hr/>        |

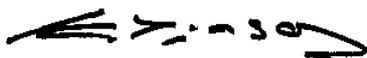
The notes on pages 83-93 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

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 | 2022             | 2021             |
|--|-------|------------------|------------------|
|  |       | £                | £                |
| <b>Non-current assets:</b>                   |       |                  |                  |
| Property, plant & equipment                  | 3     | 13,542           | 14,231           |
| <b>Total non-current assets</b>              |       | <u>13,542</u>    | <u>14,231</u>    |
| <b>Current assets:</b>                       |       |                  |                  |
| Trade and other receivables                  | 6     | 13,940           | 10,105           |
| Cash and cash equivalents                    | 5     | 139,309          | 101,693          |
| <b>Total current assets</b>                  |       | <u>153,249</u>   | <u>111,798</u>   |
| <b>Total assets</b>                          |       | <u>166,791</u>   | <u>126,029</u>   |
| <b>Current liabilities</b>                   |       |                  |                  |
| Trade and other payables                     | 7     | (124,092)        | (125,646)        |
| Provision                                    | 8     | (60,000)         | (60,000)         |
| <b>Total current liabilities</b>             |       | <u>(184,092)</u> | <u>(185,646)</u> |
| <b>Total assets less current liabilities</b> |       | <u>(17,301)</u>  | <u>(59,617)</u>  |
| <b>Total assets less total liabilities</b>   |       | <u>(17,301)</u>  | <u>(59,617)</u>  |
| <b>Taxpayers' equity and other reserves:</b> |       |                  |                  |
| Revaluation reserve                          |       | 3,940            | 4,028            |
| General reserve                              |       | (21,241)         | (63,645)         |
| <b>Total equity</b>                          |       | <u>(17,301)</u>  | <u>(59,617)</u>  |

The financial statements on pages 79-82 were approved by the Commissioner on 18<sup>th</sup> October 2022. The notes on pages 83-93 form part of these accounts.



Koulla Yiasouma, Commissioner and Accounting Officer

## STATEMENT OF CASH FLOWS - FOR THE YEAR ENDED 31 MARCH 2022

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 | 2021-22<br>£       | 2020-21<br>£       |
|---|-------|--------------------|--------------------|
| <b>Cash flows from operating activities</b>                               |       |                    |                    |
| Net Operating Expenditure   |       | (1,713,596)        | (1,595,881)        |
| Adjustments for non-cash transactions                                     | 2/3   | 8,719              | 8,583              |
| (Increase)Decrease in trade and other receivables                         |       | (3,835)            | 1,298              |
| Increase/(Decrease) in trade and other payables                           |       | (1,554)            | 94,070             |
| <b>Net cash inflow/(outflow) from operating activities</b>                |       | <b>(1,710,266)</b> | <b>(1,491,930)</b> |
| <b>Cash flows from investing activities</b>                               |       |                    |                    |
| Purchase of property, plant & equipment                                   | 3     | (8,118)            | (3,300)            |
| <b>Net cash inflow/(outflow) from investing activities</b>                |       | <b>(8,118)</b>     | <b>(3,300)</b>     |
| <b>Cash flows from financing activities</b>                               |       |                    |                    |
| Grants from sponsoring department   |       | 1,756,000          | 1,552,000          |
| <b>Net financing</b>  |       | <b>1,756,000</b>   | <b>1,552,000</b>   |
| <b>Net increase/(decrease) in cash and cash equivalents in the period</b> |       | <b>37,616</b>      | <b>56,770</b>      |
| Cash and cash equivalents at the beginning of the period                  | 5     | 101,693            | 44,923             |
| Cash and cash equivalents at the end of the period                        | 5     | 139,309            | 101,693            |

The notes on pages 83-93 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2022

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<br/>Fund<br/>£</b> | <b>Revaluation<br/>Reserve<br/>£</b> | <b>Taxpayers'<br/>Equity<br/>£</b> |
|--|-------------------------------|--------------------------------------|------------------------------------|
| <b>Balance at 31 March 2020</b>              | (19,764)                      | 4,028                                | (15,736)                           |
| Grants from Sponsoring department            | 1,552,000                     |                                      | 1,552,000                          |
| Comprehensive Net Expenditure for the Year   | (1,595,881)                   |                                      | (1,595,881)                        |
| Other reserves movements including transfers |                               | -                                    |                                    |
| <b>Balance at 31 March 2021</b>              | <u>(63,645)</u>               | <u>4,028</u>                         | <u>(59,617)</u>                    |
| Grants from Sponsoring department            | 1,756,000                     |                                      | 1,756,000                          |
| Comprehensive Net Expenditure for the Year   | (1,713,596)                   |                                      | (1,713,596)                        |
| Other reserves movements including transfers | -                             | (88)                                 | (88)                               |
| <b>Balance at 31 March 2022</b>              | <u>(21,241)</u>               | <u>3,940</u>                         | <u>(17,301)</u>                    |

The notes on pages 83-93 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2021-22 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 nil. 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, although when various purchases of the same class are made at one time these can be pooled. This is in accordance with IAS 8.

### **1.5 Intangible assets**

Whilst there were no intangible asset additions, new additions fall within the ambit of the Grant in Aid and will be 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 per asset or pool of assets 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 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.

### **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.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

From 1 April 2022 NICCY will recognise the cumulative effect of initially applying the asset, representing its right to use the underlying leased asset and a lease liability, representing our obligations to make lease payments. We shall measure the right to use asset at an amount equal to the lease liability, adjusted by the amount of a prepaid lease payment relating to the lease recognised in the statement of financial position immediately before the date of initial application. The lease liability will be discounted using the HM Treasury discount rate promulgated in PES papers as the incremental borrowing rate.

|   |         |
|---|---------|
| <b>SoCNE Impact IFRS 16</b>                       | £       |
| Depreciation Expected 22/23                       | 56,619  |
| Interest Expense Expected 22/23                   | 2,201   |
| IAS 17 Basis Rental Payments Expected             | 55,842  |
| Increased Expenditure                             | 2,278   |
| <b>SoFP Impact IFRS 16</b>                        |         |
| Right of use of assets – 1 <sup>st</sup> April 22 | 241,904 |
| Lease Liabilities – 1 <sup>st</sup> April 22      | 241,904 |

### 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, excepting those relating to leases highlighted above.

| <b>2. Expenditure</b>                             | <b>2021-22</b>   | <b>2020-21</b>   |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
| Staff Costs <sup>1</sup> :                        |                  |                  |
| Wages and Salaries                                | 949,590          | 853,505          |
| Social Security Costs                             | 84,365           | 77,393           |
| Other Pension Costs                               | 264,004          | 251,543          |
| Rentals Under Operating Leases                    | 57,238           | 60,030           |
| Policy & Participation                            | 42,744           | 40,395           |
| Annual Contracts                                  | 75,867           | 61,619           |
| Corporate Services                                | 65,573           | 49,163           |
| Provision   | -                | 60,000           |
| Rates   | 25,870           | 25,627           |
| Communications                                    | 38,463           | 14,466           |
| Electricity                                       | 9,583            | 7,999            |
| Legal & Investigations                            | 44,644           | 36,320           |
| Travel & Subsistence                              | 3,164            | 4,261            |
| Audit – External                                  | 9,800            | 9,500            |
| Office Consumables                                | 596              | 6,925            |
| Telephones  | 3,187            | 2,984            |
| Staff Training                                    | 13,570           | 5,470            |
| Miscellaneous                                     | 9,267            | 6,637            |
| UNCRC   | -                | 5,000            |
| Repairs   | -                | 3,471            |
| Postage   | 253              | 439              |
| Staff Recruitment                                 | 3,692            | 1,992            |
| Service Charge                                    | 2,612            | 2,559            |
| Hospitality                                       | 795              | -                |
| Non-cash items:                                   |                  |                  |
| Depreciation                                      | 8,719            | 8,583            |
| Amortisation                                      | -                | -                |
| Loss on disposal of property, plant and equipment | -                | -                |
| <b>Total</b>                                      | <b>1,713,596</b> | <b>1,595,881</b> |

<sup>1</sup> Further analysis of staff costs is located in the Staff Report on page 68.

### 3. Property, plant & equipment

| 2021-22                                     | Information<br>Technology | Office<br>Equipment | Furniture      | Fixtures     | Total          |
|---|---------------------------|---------------------|----------------|--------------|----------------|
| Cost or valuation                           | £                         | £                   | £              | £            | £              |
| At 1 April 2021                             | 102,342                   | 4,994               | 108,251        | 8,516        | 224,103        |
| Additions                                   | 8,118                     | -                   | -              | -            | 8,118          |
| Disposals                                   | -                         | -                   | -              | -            | -              |
| Revaluations                                | (650)                     | 131                 | 2,838          | 223          | 2,542          |
| <b>At 31 March 2022</b>                     | <b>109,810</b>            | <b>5,125</b>        | <b>111,089</b> | <b>8,739</b> | <b>234,763</b> |
| <b>Depreciation</b>                         |                           |                     |                |              |                |
| At 1 April 2021                             | 88,162                    | 4,994               | 108,200        | 8,516        | 209,872        |
| Charged in year                             | 8,666                     | -                   | 53             | -            | 8,719          |
| Disposals                                   | -                         | -                   | -              | -            | -              |
| Revaluations                                | (560)                     | 131                 | 2,836          | 223          | 2,630          |
| <b>At 31 March 2022</b>                     | <b>96,268</b>             | <b>5,125</b>        | <b>111,089</b> | <b>8,739</b> | <b>221,221</b> |
| <b>Carrying amount<br/>at 31 March 2022</b> | <b>13,542</b>             | <b>-</b>            | <b>-</b>       | <b>-</b>     | <b>13,542</b>  |
| <b>Carrying amount<br/>at 31 March 2021</b> | <b>14,180</b>             | <b>-</b>            | <b>51</b>      | <b>-</b>     | <b>14,231</b>  |
| <b>Asset financing:</b>                     |                           |                     |                |              |                |
| Owned                                       | 13,542                    | -                   | -              | -            | 13,542         |
| <b>Carrying amount<br/>at 31 March 2022</b> | <b>13,542</b>             | <b>-</b>            | <b>-</b>       | <b>-</b>     | <b>13,542</b>  |

During the year ended 31 March 2022, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

| <b>2020-21</b>                              | <b>Information<br/>Technology</b> | <b>Office<br/>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 2020                             | 99,042                            | 5,011                       | 108,610          | 8,544           | 221,207        |
| Additions                                   | 3,300                             | -                           | -                | -               | 3,300          |
| Disposals                                   | -                                 | -                           | -                | -               | -              |
| Revaluations                                | -                                 | (17)                        | (359)            | (28)            | (404)          |
| <b>At 31 March 2021</b>                     | <b>102,342</b>                    | <b>4,994</b>                | <b>108,251</b>   | <b>8,516</b>    | <b>224,103</b> |
| <b>Depreciation</b>                         |                                   |                             |                  |                 |                |
| At 1 April 2020                             | 80,451                            | 5,011                       | 108,524          | 7,707           | 201,693        |
| Charged in year                             | 7,711                             | -                           | 35               | 837             | 8,583          |
| Disposals                                   | -                                 | -                           | -                | -               | -              |
| Revaluations                                | -                                 | (17)                        | (359)            | (28)            | (404)          |
| <b>At 31 March 2021</b>                     | <b>88,162</b>                     | <b>4,994</b>                | <b>108,200</b>   | <b>8,516</b>    | <b>209,872</b> |
| <b>Carrying amount<br/>at 31 March 2021</b> | <b>14,180</b>                     | <b>-</b>                    | <b>51</b>        | <b>-</b>        | <b>14,231</b>  |
| <b>Carrying amount<br/>at 31 March 2020</b> | <b>18,591</b>                     | <b>-</b>                    | <b>86</b>        | <b>837</b>      | <b>19,514</b>  |
| <b>Asset financing:</b>                     |                                   |                             |                  |                 |                |
| Owned                                       | 14,180                            | -                           | 51               | -               | 14,231         |
| <b>Carrying amount<br/>at 31 March 2021</b> | <b>14,180</b>                     | <b>-</b>                    | <b>51</b>        | <b>-</b>        | <b>14,231</b>  |

#### 4. 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.

#### 5. Cash and cash equivalents

|   | 2021-22 | 2020-21 |
|---|---------|---------|
|   | £       | £       |
| Balance at 1 April                              | 101,693 | 44,923  |
| Net change in cash and cash equivalent balances | 37,616  | 56,770  |
| Balance at 31 March                             | 139,309 | 101,693 |

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

|                                   |         |         |
|-----------------------------------|---------|---------|
| Commercial banks and cash in hand | 139,309 | 101,693 |
| Balance at 31 March               | 139,309 | 101,693 |

#### 6. Trade receivables, financial and other assets

|   | 2021-22 | 2020-21 |
|---|---------|---------|
|   | £       | £       |
| <b>Amounts falling due within one year:</b> |         |         |
| Trade receivables                           | -       | -       |
| Other receivables                           | 135     | -       |
| Prepayments                                 | 13,805  | 10,105  |
|   | 13,940  | 10,105  |

## 7. Trade payables, financials and other liabilities

|  | <b>2021-22</b> | <b>2020-21</b> |
|--|----------------|----------------|
| <b>Amounts falling due within one year</b> | <b>£</b>       | <b>£</b>       |
| Taxation and social security               | 19,071         | 19,854         |
| Trade payables                             | 25,541         | 21,613         |
| Accruals                                   | 79,480         | 84,179         |
|  | 124,092        | 125,646        |

## 8. Provision

|                                | <b>2021-22</b> | <b>2020-21</b> |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| Balance at 1 April             | 60,000         | -              |
| Provision raised in the year   | -              | 60,000         |
| Provision utilised in year     | -              | -              |
| Provision written back in year | -              | -              |
|                                | 60,000         | 60,000         |

## 9. Operating leases

£57,238 (£60,030 in 2021) 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>2021-22</b> | <b>2020-21</b> |
|---|----------------|----------------|
| <b>Buildings:</b>                                 | <b>£</b>       | <b>£</b>       |
| Not later than one year                           | 55,842         | 66,454         |
| Later than one year and not later than five years | 186,062        | 65,000         |
| Later than five years                             | -              | -              |
|   | 241,904        | 131,454        |

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

## **10. Contingent liabilities disclosed under IAS 37**

There are no contingent liabilities at the year end.

## **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.

The Commissioner for Children and Young People for Northern Ireland rents its office at Equality House from the Equality Commission who is the main tenant in the building; the annual charge for Rent in 2021-22 was £57,238, with other related occupancy charges of £66,045

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 managers or other related parties has undertaken any material transactions with The Commissioner for Children and Young People during the year.

## **12. 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.

## **Date for authorisation for issue**

The Accounting Officer authorised the issue of these financial statements on the 20th October 2022.

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