

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

## **Annual Report and Accounts**

**For the year ended  
31 March 2019**

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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 2019**

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

**on**

**12 November 2019**

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## FOREWORD

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



As Northern Ireland Commissioner for Children and Young People and Accounting Officer I once more present NICCY's Annual Report and Accounts. On reading, you will see the continuing depth and quality of the work that my office has undertaken over the last 12 months.

To quote various US Presidents "4 more years" - I was honoured to be re-appointed for a second and final term to this wonderful role by the Secretary of State in March, 2019. My tenure as Commissioner has been marred by the lack of government in Northern Ireland and resulting lack of progress in the realisation of children's rights. The situation in this jurisdiction is untenable as we face financial and resource crises in our health and education systems. Crises that regardless of the best efforts of many who are involved, can only be properly addressed by politicians making decisions on the right investments to make sure "we give our children the best start in life". This situation must not continue and I call on those with functioning governments to pass the relevant legislation to ensure that Northern Ireland can progress in some shape or form.

The continuing impasse in the UK Parliament on Brexit has continued to destabilise the confidence and optimism of our children and young people that their future is secure. Whilst I have particular views with regards to the necessary components of Brexit or indeed no Brexit at all, I believe there must be an informed conversation with children and their families on the actual implications of likely scenarios.

Even though our ability to fully discharge our function has been affected by the current political impasse we have continued to work to improve Children's Rights in a variety of ways and this report highlights many of them.

We have continued to monitor the implementation of the UNCRC and the 2016 Concluding Observations from the Committee on the Rights of the Child and I was so pleased that we published the Statement on Children's Rights and Monitoring Table. Something that we are intending to repeat in June 2020.

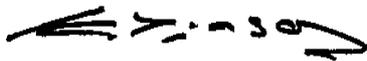
When the Commissioner for Children and Young People (NI) Order, 2003 was passed it included a 3 year review. Although the two previous reviews published by my predecessor were not progressed I have lodged another one which reiterates many of the recommendations. It will be on the "to do list" of an incoming minister. It is also apparent from my review that I do not share some of the concerns with regards to limitations with regards to certain powers and with this in mind we have commenced our first Formal Investigation which we are progressing methodically. We plan to publish in early 2020 and anticipate that the Investigation Report will have significant impact.

There have been some particular highlights from our work over the year which I want to emphasise. In September young people from the NICCY Youth Panel went to Geneva to discuss their experience of being Human Rights Defenders with other children and young people from across the world, as well as UN Committee members and other activists. Alongside being an excellent experience for the young people it demonstrated to them the importance of their views on a global stage.

Also at the end of September 2018 we launched the "Still Waiting Report, A Rights Based Review of Mental Health Services for Children and Young People in Northern Ireland". The Review was the culmination of 2 years work engaging with hundreds of children and young people, numerous professionals and an analysis of extensive data and evidence. The implementation of the 50 recommendations will represent the core of NICCY's work to realise the rights of children requiring emotional well-being and mental health services. I am so pleased with the methodology and process by which this work was undertaken and as a result we now have a template to enable us to progress other priorities.

I feel that we have developed credible road maps for the achievement of particular rights for children in Northern Ireland. Looking forward to next year, I am optimistic that we will develop this further particularly in view of the 30<sup>th</sup> Anniversary of the UNCRC in November 2019, taking a central role in the European Network of Ombudspersons for Children, the publication of the Special Educational Needs Investigatory Review and of course the outcome of the Formal Investigation. However the rights of children can only be fully achieved in Northern Ireland with a fully functioning Executive and Assembly.

I continue to be proud and incredibly grateful to the NICCY staff, for their continued dedication to the rights of children and young people, their professionalism when undertaking their work, and despite a very difficult environment successfully delivering the objectives of the business plan.



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

## 1. PERFORMANCE REPORT OVERVIEW

This overview section explains the role and remit of NICCY, providing detail on the organisation's principal objectives for 2018- 2019, identifies the key risks the organisation faced in the achievement of those objectives and provides an analysis of performance during the year.

### STATEMENT ON PERFORMANCE BY THE CHIEF EXECUTIVE



Welcome to our Annual Report for 2018-19, the second year of our triennial Corporate Plan 2017-20. It has been an extremely busy year for the organisation – facing further pressures due to reducing public sector financial allocations, restructuring following the outcome of another voluntary exit scheme, no NI Assembly or Executive, and great uncertainty as to the outcome /

impact of 'Brexit' and future relationships. Northern Ireland has been without an Assembly since January 2017. Its ongoing absence continues to delay progress in relevant Legislation and Strategies – not least a 'Programme for Government' and our 'Children's and Young People's Strategy' as required by the Children's Services Co-operation Act (2015). It is to be hoped that this situation is resolved in the near future.

Our work – addressing breaches of children's rights through our complaints / casework service, monitoring the adequacy and effectiveness of law, practice and services affecting children's lives, outcomes and rights compliance by relevant authorities - has nonetheless continued, including engagement with Political Parties, Departments, Councils, NGOs and our wide range of Stakeholders. This is carried out by NICCY through our Legal and Investigations, Policy and Participation, and Corporate Services departments all effectively supported by robust corporate governance systems and communications outputs.

Delivery on all six high level corporate objectives and twenty nine business targets has been achieved, apart from those where legislative reform or the publication of strategies is involved. Further details on these covering complaints/casework, general measures of implementation, education, mental health, child poverty, youth justice, safeguarding, 'Brexit', the legacy of the conflict, participation, awareness raising, communications and corporate governance follow in later sections of this report.

This year saw the publication of our first biennial ‘Statement on Children’s Rights in NI’ (SOCRNI) focusing on NICCY’s key priorities alongside our ‘Monitoring Table’ on the UNCRC Committee’s Concluding Observations (2016) where NI Departments input progress on implementation of same. The SOCRNI Report and NICCY’s UN COs Monitoring Table were launched in June and disseminated to every political party, department and other stakeholders. Our next SOCRNI and ‘Monitoring Table’ Report is due for issue in 2020.

We were particularly pleased to welcome Bragi Gudbrandsson from Iceland who spoke at our ‘Time For Change’ event on the ‘Barnahus’ model, alongside Sir Justice John Gillen, on changes necessary to our justice and care systems in addressing and processing cases of child sexual abuse/exploitation. Bragi had recently been appointed member of the UN Committee on the Rights of the Child and he extended his visit to meet with groups working with marginalised people here, including Syrian refugees, asylum seekers and homeless young people. We have addressed issues raised with the relevant authorities in line with the remit of the Office.

September of this year saw the publication of our report ‘Still Waiting’, following our mental health review – an extensive piece of work involving the experiences and views of young people and practitioners – the extensive recommendations from which NICCY is now monitoring. That month also saw our participation in the UN Committee’s Day of General Discussion on ‘Children as Human Rights Defenders’ following submissions of our paper and that from young people themselves earlier in the year. 2018 also saw the commencement of our first Formal Investigation and our Special Educational Needs Review – the reports on which we anticipate publishing in Quarter 4 of the next business year. We also issued a paper on ‘Marriage Equality: A Child’s Rights Issue’ following representation to the Office and engagement with NGOs.

All publications, reports, including our Annual Casework Report are all available on our website [www.niccy.org](http://www.niccy.org) which provides further extensive information on our work and that of our NICCY Youth Panel whose contributions, views and experiences continue to prove invaluable.

As we look forward to hosting the 23<sup>rd</sup> Annual ENOC Conference in Belfast and celebrating the 30<sup>th</sup> anniversary of the UNCRC in 2019, I wish to thank all staff at NICCY

who have again shown commitment and professionalism in their roles throughout the year and also to acknowledge the accreditation award received from Investors in People as we progress on this 'journey'. Their hard work and dedication has again ensured progress in our mission to 'safeguard and promote the rights and best interests of children and young people'.



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

## PURPOSE AND ACTIVITIES OF NICCY

NICCY was established through the Commissioner for Children and Young People (Northern Ireland) Order 2003. This outlines NICCY's functions, duties and powers and the principal aim (mission) of the Office (under Article 6(1)) which is to 'safeguard and promote the rights and best interests of children and young people'. This 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.

In 2002 the United Nations Committee on the Rights of the Child issued a General Comment (GC No. 5) on the role of Independent Human Rights Institutions for children. This states that it:

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

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

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

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

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

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

### **Values**

Our work during the past business year, was underpinned by our core values applied in our day to day work which are set out below.

#### **Child centred**

Children are at the centre of all we do and we will encourage and value their participation.

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

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 as set down in the 2003 Order establishing the Office.

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

While NICCY is a ‘Corporate Sole’ entity and as such, does not have a Board, it has an Audit and Risk Assurance Committee which meets four times during each business year. These meetings are attended by NIAO, our sponsor department DfC and internal auditors.

NICCY's legislation 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);
- have regard to the importance of the role of parents in the upbringing and development of their children; and
- have regard to any relevant provisions of the United Nations Convention on the Rights of the Child.

The Commissioner is also supported by a NICCY Youth Panel (NYP) made up of young people 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 on their lives.

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

## NICCY's Statutory Duties



## NICCY's Statutory Powers

### Undertake Commission Challenge

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

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

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

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

### Issue Guidance Make Representations

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

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

Art 8 (5) & (6)

### Address Rights Breaches Advocacy

Assist with complaints to / against relevant authorities

Bring, intervene in, or assist in legal proceedings

Art 11, 12 & 14

## **OBJECTIVES**

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

### **Objective 1:**

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

### **Objective 2:**

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

### **Objective 3:**

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

### **Objective 4:**

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

### **Objective 5:**

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

### **Objective 6:**

Ensure NICCY is an effective and efficient organisation.

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

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 strategic report details the outputs, broad outcomes and achievements over the course of the annual 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);
- Non-Governmental Organisations (NGOs);
- Legal institutions and agencies;
- Media – print, online, TV, radio; and
- Domestic, national and international rights bodies (Equality and Human Rights Commissions, British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), European Network of Ombudsmen's for Children (ENOC), UN Committee on the Rights of the Child (UN CRC) and UN Committee on the Rights of Persons with Disabilities UN CRPD) as well as those Bodies/Committees overseeing other relevant International Human Rights Instruments.

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

As well as our NI specific focus, NICCY works across a range of networks in support of its remit. During the year NICCY engaged with all stakeholders listed above through our various fora and in pursuance of objectives within our remit.

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

The network holds quarterly meetings on a rotational basis to address and collaborate on issues of common concern across the jurisdictions. This year we have focused on a range

of Children's Rights matters e.g. 'Brexit', Child Poverty, Mental Health, Digital technology including 'Toxic Technology'.

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

NICCY is a member of the European Network of Ombudsmen and Commissioners for Children (<https://enoc.eu/>). ENOC comprises 34 member States and 42 Bodies whose overall aim is to encourage the fullest possible implementation of the UNCRC, share and disseminate information, promote children's rights, and support and promote the development of effective independent offices for children.

The Annual Conference in September (2018) this year was held in Paris. The theme was '*Children's Rights and Wellbeing: Promoting Mental Health*'. The Conference included a wide range of activities including group presentations on national practice and experience on the conference theme covering a range of areas such as stigmatisation, young carers, migrant children and deinstitutionalisation. Members also provided 'domestic' updates. Young People from 10 States (Azerbaijan, Basque country, Belgium, Catalonia, Cyprus, Georgia, Italy, Malta, N. Ireland and Scotland) were involved in this year's ENYA (European Network of Youth Advisors) Project and contributed from their 'Let's Talk Young, Let's Talk About Mental Health'.

The ENOC '[Position Statement' on 'Child Mental Health'](#) – was adopted at the 22<sup>nd</sup> ENOC General Assembly. NICCY contributed extensively to this work. A further two working groups had been established to focus on 'inter-country adoption' and 'the rights to education of children on the move'.

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

In June 2018, in line with NICCY's statutory duty to monitor relevant authorities' delivery on children's rights, NICCY issued its '[Monitoring Table' of NI Government Departments' progress on the UN Committee's Concluding Observations \(2016\)](#)'. This is a biennial publication and next due out in 2020.

This was issued in parallel with NICCY's first '[Statement on Children's Rights in N.I.](#)' focusing on the key priorities identified in our triennial Corporate Plan 2017-20. Again this is a biennial publication to be next issued alongside our Monitoring Table.

During the year we participated in the UN Committee's 'Day of General Discussion' on 'Children as Human Rights Defenders' on 28 September following advance

[submission of our NICCY Paper](#) one [from Young People](#). Given Northern Ireland's history, recently ended conflict, as well as the pending UK exit from the EU, it was particularly important and pertinent that their 'voices' were heard.

UN Committee member Bragi Gudbrandsson extended his visit to Northern Ireland to speak at our ['Time For Change' Conference](#) (at our request) following his appointment to the Committee to meet with those working with marginalised groups i.e. Syrian Refugees, Asylum Seekers and Young Homeless.

NICCY continues to engage at the UN level and will be issuing – in collaboration with the other UK Children's Commissioners – a 'Mid-Term Report' to the Committee in the next business year.

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

Key risks faced by NICCY in terms of delivering objectives during the 2018-19 financial year were as set out below. These were recorded on our Corporate Risk Register and reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary. Inherent and residual ratings reflected agreed levels of risk and risk appetite – some of which were outside the control of NICCY but which impacted on delivery such as budget cuts. Our sponsor department ( DfC) was kept updated on these through appropriate accountability meetings.

Main corporate risks throughout the year included:

- Budget cuts: delivery on NICCY's legislative remit through Annual Business Plan objectives and targets compromised due to insufficient budget allocation;
- 'Brexit': adverse impact on children's rights and access to services due to UK withdrawal including a 'no deal' scenario from EU;
- Reviews: DfC Review of the Office and DfC Review of all their ALBs as well as 'Transformation' Programme relating to the Public Sector Shared Services Project (PSSSP) which may adversely impact NICCY through recommendations from range of options;
- 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 an Independent Human Rights Institution (IHRI) for Children and Young People;
- NICCY's reputation: corporate and organisational reputation reduced due to adverse media and/or public attention;
- Organisational Culture and Developments (e.g. PSTF VES / restructuring): organisational culture and developments may adversely impact performance and delivery on Business Plan objectives, staff morale, attendance, internal processes and outcomes;
- Formal Investigation: NICCY is conducting its first 'formal' investigation using/testing statutory powers and difficulties therein due to lack of capacity and/or resources; and
- Commissioner's term of office: Potential gap between the Commissioners' first term ending in March 2019 and her reappointment for a second term.

While most of these were within the scope of NICCY's 'controls and mitigation measures' to reduce risk, a gap in Commissioners, 'Brexit', the awaited responses to the reviews of

NICCY's legislation and DfC's reviews were outside our control.

We received a response from DfC following resubmission of our Article 24 (further reviewed with recommendations having been condensed to 7) informing of requirement to have a Minister in post before this can be progressed.

### **GOING CONCERN**

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

## PERFORMANCE SUMMARY REPORT

The organisation met all targets in the 2018-19 business year, in relation to the six high level corporate objectives and twenty nine Business Plan targets / sub targets however, as stated earlier, given the absence of the NI Executive and Assembly, it was not possible to gain concrete progress on legislative reform for equal protection, extension of mitigation measures on welfare reforms, age discrimination or monitor the implementation of the Children's Services Co-operation Act and ten year Children's and Young People's Strategy. We have nonetheless achieved substantial progress with relevant Stakeholders on a wide range of rights issues in adherence to NICCY's statutory duties and powers. We have also taken on additional reactive areas of work following representation to the Office. This includes on the UNCRC Committee's Day of General Discussion on '[Children as Human Rights Defenders](#)', '[Marriage Equality: a Child's Rights Issue](#)', '[Protected Disclosures](#)' where (under other relevant legislation) these can be made to the Office on issues affecting the safeguarding of rights or best interests of children and young people can be made. NICCY have dealt with 6 such disclosures during this business year.

NICCY's aim in progressing our mission is to bring about the positive changes which make real and lasting impact in the lives of our children and young people; while some of this may be evident immediately, in some areas, it necessitates work over several years, which is phased towards relevant milestone targets as necessary. Our work continues to include that involving relevant partners e.g. that with NIPSO, NIHRC, CCEA, CVS, Councils and that through our range of NICCY fora i.e. our NICCY Advisory Forum, Children's Champions Forum, Education Advisory Forum, Mental Health Steering Group, Participation Forum and our NICCY Youth Panel.

Specific details on the outcomes and impact of our work against each objective / sub objective is set out in the following 'DEVELOPMENT AND PERFORMANCE DURING THE YEAR' section of this report.

### 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 73 – 76. The net expenditure for the year ended 31 March 2019 was £1,320,532. This net expenditure resulted in a negative balance in reserves of £36,685 as at 31 March 2019. Whilst there is a negative balance in reserves as at 31 March 2019, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

## **Non-Current Assets**

Details of the movements of non-current assets are set out in Notes 3 and 4 on pages 82-84.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

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

Internally via:

- Reporting to Commissioner;
- Senior Management Team to Chief Executive;
- Leadership and Management Team (newly established this year) to Chief Executive;
- Staff Meetings – updates reported and shared with all;
- Departmental work plans based on annual Business Plans monitored monthly;
- Completion of quarterly Performance Monitoring and Evaluation Framework (PMEF) reports and Q4 End of Year PMEF;
- Risk Management i.e. managing risks affecting business plan delivery (see Corporate Risk Register and Departmental Risk Registers); and
- Performance management systems including annual Staff appraisals, 1-1s, line management and supervision.

Externally via Sponsor Department:

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

NI Assembly:

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

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

## DEVELOPMENT AND PERFORMANCE DURING THE YEAR

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

Sub-objective	Outcome/Impact
<p><b>NICCY's work influences Government and its Agencies to more effectively deliver in compliance with children's rights and best interests and promotes respect for same at local, national and international levels.</b></p> <ul style="list-style-type: none"> <li>Highlight and promote Key Child's Rights issues at Local, National and International levels</li> </ul>	<ul style="list-style-type: none"> <li>NICCY's '<b>Monitoring Table</b>' of NI Departments' progress on the 2016 <b>Concluding Observations</b> issued by the UN Committee on the Rights of the Child was issued in parallel with our first '<b>Statement on Children's Rights in N. Ireland</b>' - published in June 2018. This focused on NICCY's key priorities as set out in the triennial Corporate Plan 2017-20. Stakeholders across the statutory sector (Government Depts., Councils, and Agencies), NGOs, Political parties and the wider NI Public are aware of NICCY's Calls/Advice on key priority areas of work in line with our monitoring role.</li> <li>Despite NI not having a local Assembly / Executive in place, NICCY continued to engage with the political Parties on key issues. UN Committees are therefore aware of continuing issues affecting children and young people in Northern Ireland.</li> <li>For <b>UN Day of General Discussion</b> (DGD) on 'Protecting &amp; Empowering Children as Human Rights Defenders', NICCY Paper submitted on this topic in advance of DGD to inform UN General Comment alongside the Paper submitted by NYP to inform same. Eight NI young people's attendance was facilitated by NICCY at this to speak about living in a contested society and the need for particular support and protection to promote and protect human rights. Feedback from STC staff member based in Pakistan about the contribution made by the NYP: <i>"By speaking out in support of other children, your young people showed the importance of being supported to learn about children's rights."</i></li> <li>For the <b>UNCAT</b> Committee's Periodic Report, we fed into a combined submission from Commissioners in Scotland, Wales and NI on a range of children's rights issues.</li> <li>For UNCRRC Committee's <b>Review of General Comment 10</b>, NICCY made a submission on Children's Rights in the Criminal Justice System.</li> <li><b>UNCRRC</b> Committee Member now informed of issues facing marginalised groups in NI i.e. Youth Homelessness, Asylum Seekers and Syrian refugee families. We also facilitated meetings with NGOs and academics covering a range of issues including impact of paramilitaries / gangs, parents' concerns, CSE, participation of CYP in decision making.</li> </ul>

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>• Advise on finalisation and implementation of the Children and Young People's Strategy Delivery Plan/s.</li> <li>• Monitor and advise on implementation of Children's Services Co-operation Act (CSCA)</li> <li>• Advise on likely impact of 'Brexit' on the rights of Children and Young People.</li> <li>• Advise government on relevant policy and legislative development to ensure compliance with children's rights.</li> </ul>	<ul style="list-style-type: none"> <li>• Our '<b>Marriage Equality: A Child's Rights Issue</b>' has informed current discourse – produced following representation to the Office by NGOs.</li> <li>• Children's Rights informs the NI Executive's Children's and Young People's Strategy (CYPS); the UNCRC is referenced; promotion of greater understanding of NICCY's role / remit.</li> <li>• Unfortunately given the ongoing absence of the NI Assembly and Executive, the Strategy has not yet been published as required. Work is however, ongoing in relation to Delivery Plan/s.</li> <li>• NICCY advice has been incorporated via CYPS Project Board in relation to Guidance on CSCA, Participation mechanisms and Indicators – work in progress.</li> <li>• Enhanced awareness of the CSCA and legislative obligations on the part of duty bearers as well as pending CYPS.</li> <li>• NICCY is kept up to date on government departments preparations for Brexit and have advised on implications for children's rights and best interests on an ongoing basis - given 'moveable' nature of process and 'unknowns'.</li> <li>• NI, UK and EU Stakeholders aware of implications of Brexit on children and young people in Northern Ireland.</li> <li>• NICCY paper issued in June 2018 reiterating issues of concern for stakeholders.</li> <li>• Secretary of State for 'Brexit' in UK Government has also been made aware of the issues of concern following the joint UK Commissioners' letter addressing same to him.</li> <li>• Advice has been provided to government departments throughout the year on a range of areas across our fora, meetings, via steering groups and events, unfortunately as we have had no NI Executive in place, it has not been possible to progress as we would have wished however, we have advised as/where possible engaging with political parties and MLAs, MPs and Party Advisors to apprise them of NICCY's position in terms of child rights compliance.</li> </ul>

## 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> 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> <p><b>Improving Mental Health and Wellbeing:</b> We will gather evidence as to the adequacy of child and adolescent mental health services with a view to outlining critical actions for Government to better meet the needs of children and young people.</p>	<ul style="list-style-type: none"> <li>• Engagement with child poverty leads across government on the Child Poverty Action Plans at Department for Communities (DfC) workshop.</li> <li>• Advice was also provided to DfC lead on child poverty/poverty strategies.</li> <li>• Submission to UN Special Rapporteur on extreme poverty and participation to a roundtable meeting with the Special Rapporteur, informed the production of the Special Rapporteur’s report to the UK Government.</li> <li>• For the public Awareness Campaign NICCY has published information on calls raised / child rights breaches.</li> </ul> <p>‘Still Waiting – A Rights Based Review of Mental Health Services and Supports for Children in Northern Ireland’ published in September. This was a comprehensive analysis of the adequacy of mental health services and support for children and young people in NI using a rights framework. The report made 50 recommendations across a range of areas.</p> <p>A summary, Young Person’s and Easy Read reports were also published.</p> <p>Launch event attended by approximately 150 delegates from across statutory and non-statutory sectors and included significant inputs from NYP members. There was significant media coverage with every news outlet in NI (radio, newspapers and TV) featuring the report and launch.</p> <ul style="list-style-type: none"> <li>• The young people’s thoughts before panel speakers was fantastic and made me stop and listen. Their stories will change the system – excellent speakers. Well done.</li> <li>• Excellent report and summary – loads of detail / evidence, which is incontrovertible and should shame politicians / service providers who have not listened to YP / families or taken seriously their concerns – that it’s not departmental funding or ‘co-design’ or other managerial buzz words, but basic respect.</li> </ul> <p>There has been broad support and validation of the report methodology and recommendations.</p> <p>‘Still Waiting’ findings and recommendations also reflected in the ENOC and ENYA statements on mental health.</p>

Sub-objective	Outcome/Impact
<p><b>Overcoming Educational Inequalities and Promoting Inclusion:</b> We will work to ensure that the education received by all children is of a high standard and develops every child's personality, talents and abilities to the full.</p>	<p>Wide ranging dissemination of the report findings and recommendations and a constituency of support for the report and recommendations has been established including amongst all political parties in Northern Ireland.</p> <p>An Inter-departmental working group has been established by the Department of Health to address implementation of the recommendations and has committed to producing an action plan to take this work forward.</p> <p>NICCY has and will continue to monitor the implementation of the recommendations- this will include the involvement of youth advisers / NYP. NICCY's first monitoring report is scheduled for October 2019.</p> <p>ENOC produced a statement on mental health, informed by their young advisers, ENYA.</p> <p>Statutory agencies are also aware of our concerns about the implementation of the Mental Capacity Act and our advice in relation to this has been considered in relation to the D case, (UK Supreme Court 2018/0064 in the matter of D (a child), for which judgement is awaited</p> <p>NICCY had regular meetings with the Education Authority (EA), the Department of Education (DE) and the Education Training Inspectorate (ETI). Where information was shared about on-going work and NICCY held authorities to account regarding issues relating to the realisation of children's rights. Relationships with key staff in these organisations were further enhanced and awareness of NICCY's work and expertise in education was elevated.</p> <p>NICCY provided comprehensive written and oral submissions on education funding in NI to the Northern Ireland Affairs Committee in Westminster. NICCY also engaged with a range of NGO and political stakeholders to inform their work.</p> <p>NICCY advised CCMS with regards to its obligations under section 75 of NI Act and Article 12 of the UNCRC to consult with primary school aged children on school development plans. The advice has been accepted and acted on accordingly.</p> <p>Engaged with political parties on the above and informed their positions on a range of issues.</p> <p>Relevant agencies were made aware of children's rights and best interests in relation to a number of issues relating to children with SEN, including the Early Years SEN Review, the EA's proposed review of the Special School Estate, and DE's re-categorisation of SEN. A survey of school</p>

Sub-objective	Outcome/Impact
<p><b>Addressing the Legacy of the Conflict:</b> We will hold government to account in relation to the effective protection of children and young people from trauma, violence or mistreatment due to the continuing legacy impact of the conflict.</p> <p><b>Challenging Discrimination:</b> We will provide robust challenge where children and young people experience discrimination.</p> <p><b>Strengthening Safeguarding provisions:</b> Safeguarding arrangements for children and young people are strengthened as NICCY monitors and provides advice on provisions to protect children, including in relation to Child Sexual Exploitation and Separated</p>	<p>principals on SEN informed the development of NICCY's Investigative Review of SEN, to be completed in March 2020.</p> <p>NICCY continued to work with the DE on the development of a measurement of well-being in schools. A well-being measurement is being rolled out through the Young Life &amp; Times (YLT) and Kid's Life &amp; Times (KLT) surveys with a view to full roll out to all post-primary aged children in the near future.</p> <p>Children's rights analysis of conflict legacy issues has informed the Tackling Para militarism Taskforce, IRC and the ongoing CVS commissioned research. Our work on addressing paramilitary style assaults has been ongoing this year.</p> <p>Enhanced accountability and progress albeit slower than we would wish; responsibility has been assumed by Belfast City Council to co-ordinate integrated work however, more effective engagement with community organisation is required.</p> <p>Recognition that this is a safeguarding / child protection issue for statutory bodies and communities.</p> <p>Increased awareness of NICCY's statutory remit in holding relevant authorities to account.</p> <p>Not having a NI Executive in place has halted progress on Age Discrimination legislation.</p> <p>Through a series of engagements political representatives from all main political parties awareness raised of relevant issues including developments in other jurisdictions, NICCY attitudinal research and research regarding outcomes for children. Support for change in the law confirmed by a number of parties with others committing to exploring the issue.</p> <p>There was ongoing engagement with relevant Government Departments and a wide range of statutory agencies including the Safeguarding Board for N.Ireland (SBNI). This included providing early written advice to DoH as the family support and parenting strategy was drafted to give guidance on the child rights basis of the strategy and relevant UNCRC Concluding Observations.</p> <p>NICCY continued to work with other stakeholders including NGO Group advisory group.</p> <p>Partnership with NIHRC and Global Initiative to End Corporal Punishment</p>

Sub-objective	Outcome/Impact
<p>Children Subject to Immigration Control.</p> <p><b>Addressing Issues In Youth Justice:</b> NICCY's advice promotes greater adherence to and consideration of, the Rights of Children and Young People Rights in the youth justice system.</p> <ul style="list-style-type: none"> <li>Children and Young People involved with the youth justice system have their rights respected and protected.</li> </ul>	<p>to produce an animation which reflects dual Equal Protection calls on law reform and promoting positive.</p> <p>DE and ETI reported that guidance from the body governing the group of independent schools had been amended to reflect the obligations of Section 35 of the Education and Libraries (Northern Ireland) Order 2003 relating to corporal punishment. Consequently, children at these schools now enjoy same application of legal protections from physical punishment as other children.</p> <p>The Child Protection Senior Officials Group has been informed by NICCY's in-depth Review of Government implementation plans regarding Independent <b>Inquiry into CSE</b> recommendations and is considering incorporating all relevant CRC Concluding Observations into the work of the Group.</p> <p>Sir John Gillen's preliminary report on Law and Procedures in <b>serious sexual offence</b> cases reflected NICCY's key concerns and calls, including that the Barnahus model is explored and introduced to Northern Ireland.</p> <p>HSCB and PSNI were made aware of the need to embed a child rights approach in their planned reviews of policy and procedures relating to children and young people going missing. They gave assurances that interventions and measures apply to all children at risk not just those in care.</p> <p>The Guardianship Service became operational on 1 April 2018 delivering the obligations of Section 21 of the Human Trafficking and Exploitation Act (Northern Ireland) 2015 and the 2016 Concluding Observations of the UN Committee on the Rights of the Child.</p> <p>Relevant agencies were made aware of children's rights and best interests in relation to a number of issues relating to safeguarding children including on the Looked After Children's Strategy, to the Family Support and Parenting Strategy, the Review of Regional Facilities for Children and Young People, the use of restraint and seclusion at Muckamore Abbey Hospital, the transfer of paediatric pathology services to GB and the child death overview function of the Safeguarding Board Act (Northern Ireland) 2015 which was not yet commenced.</p> <p>NICCY issued formal advice in the following areas to:</p> <ul style="list-style-type: none"> <li>PPS on the draft guidelines for diversionary disposals;</li> <li>PSNI on body worn video service instruction to Officers;</li> <li>NI Policing Board on the Review of Local Policing; and</li> <li>Department of Justice on the Review of the legislative framework for Anti-Social behaviour Orders.</li> </ul>

Sub-objective	Outcome/Impact
	<p>Department of Justice and PSNI Officials are better informed of NICCY's position in relation to the above and a further range of child rights issues in youth justice matters including:</p> <ul style="list-style-type: none"> <li>• Outcomes and effectiveness;</li> <li>• Custody;</li> <li>• Stop and search; and</li> <li>• Community resolution notices (CRNs);</li> </ul> <p>Addressed at relevant meetings. Positions on issues were also communicated at the quarterly PSNI Youth Champions Forum Meetings.</p> <p>NICCY engaged with the Department of Justice on the issue of the application of the Best Interests principle across the youth justice system. We received a detailed briefing from the Department in respect of their efforts in this regard. Areas addressed included:</p> <ul style="list-style-type: none"> <li>• Strategic Drivers / Changes;</li> <li>• Operational Delivery;</li> <li>• Participation and Collaboration; the response will inform our work in the incoming business year.</li> </ul>

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

Sub-objective	Outcome/Impact
<p><b>Potential breaches of children and young people’s rights are fully investigated and addressed.</b></p> <ul style="list-style-type: none"> <li>• Conduct Independent Investigations</li> <li>• Assist children and young people with complaints</li> <li>• Bring, Intervene in or assist with legal proceedings</li> </ul>	<p>Complaints received were processed through our casework services run by our legal and investigations department. <b>Rights breaches</b> were <b>addressed</b> and investigated through to resolution. Legal support, representation and intervention were provided as appropriate in respect of individual cases.</p> <p>NICCY’s <b>formal investigations powers</b> are being ‘tested’ with one formal investigation underway. We have conducted a thorough analysis of all the papers and have developed a set of evidence based emerging findings. Work on-going to ensure publication in next business year.</p> <ul style="list-style-type: none"> <li>• Potential breaches of rights were challenged and resolved.</li> <li>• Parents and young people were supported to raise concerns and complaints.</li> <li>• Positive evaluations were received about Staff dealing with cases.</li> <li>• 410 new referrals received: <ul style="list-style-type: none"> <li>○ 249 education related.</li> <li>○ 65 matters related to health or social care queries.</li> </ul> </li> </ul> <p>We actioned the referrals in a number of ways – by offering advice and guidance to the referrer, by engaging with the relevant authority to seek clarity and/or resolution of the issue in the interest of the child, by advising the referrer that the matter had a potential legal resolution and by issuing legal cases (via SENDIST) tribunals in appropriate matters.</p> <ul style="list-style-type: none"> <li>• 67 cases were carried forward;</li> <li>• 400 cases were closed as they were either resolved satisfactorily, NICCY’s powers had been exhausted or where a client disengaged.</li> <li>• Matters referred to us which are outside remit are signposted to the appropriate organisation – in this year we signposted 99 enquiries.</li> </ul> <p>We developed and produced our <b>Annual Casework Report</b> for 2017-18, which gives an overview of our work for that year both in statistical format and also by using examples of complaints received. This was disseminated amongst relevant stakeholders in the incoming year. Our evaluation process indicated a 90% client satisfaction rate with the negative feedback attributed to dissatisfaction in relation to our remit rather than any service delivery issues being raised.</p> <p>In this Business Year, more than any before, we have used our powers to bring legal cases in the area of Special Educational Needs and Discrimination to the Special Educational Needs and Discrimination <b>Tribunals</b>. We have issued <b>appeals</b>, prepared written submissions and conducted pre-hearing negotiations on behalf of the child or young person. When the cases have ran to hearing before the Tribunal we have</p>

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> <li>NICCY's work is supported by robust legal advice.</li> <li>Protected Disclosures processed as necessary</li> </ul>	<p>represented clients before the Tribunal and advocated for their rights. We received one application for legal funding which was granted. It related to a matter which was before the Court and involved novel arguments in relation to provision of specific therapies for a child with special educational needs. The decision of the Court is awaited but will guide our future work in this area.</p> <p>Legal advice has been provided across the organisation throughout this year. We have provided specific advice to inform our broader work on education, notably special educational needs provision, poverty in relation to the 'two child rule' and developments in jurisprudence in England and Wales, our submission to the UN Committee Against Torture, our marriage equality work, our broader Youth Justice work and our safeguarding work stream. We commissioned a legal opinion in relation to the interaction between home education and special educational needs which will assist us in our advocacy work via casework but will also inform our ongoing education cases / work in holding the Department, Education Authority and other relevant authorities to account.</p> <p>We have received and processed 6 referrals by way of 'Protected Disclosures' in this Business Year. Under separate legislation, NICCY is a 'prescribed organisation' to whom breaches of rights or safeguarding of children and young people can be brought. We have published our organisational policy and a dedicated referral form on our website. In each matter we followed procedures (within organisational remit) and raised the issue with the relevant authorities to take the appropriate actions and to receive assurances that issues were satisfactorily resolved. To date three of the matters have been closed with successful resolution achieved.</p>

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

Sub-objective	Outcome/Impact
<p><b>Greater understanding and awareness of children’s and young people’s rights, the UNCRC and NICCY’s functions and work in achieving its mission.</b></p> <ul style="list-style-type: none"> <li>Enhance awareness of the UNCRC, C&amp;YP’s Rights and NICCY’s work/role.</li> </ul> <p><b>Promote and monitor awareness of NICCY’s work and profile among relevant ‘audiences’ i.e. media outlets / public / political / CYP.</b></p>	<ul style="list-style-type: none"> <li>As part of the ‘Dear Commish’ / Commissioner’s Cape initiative, younger children showed increased understanding of rights and the Commissioner’s role. Following over 180 children from across Northern Ireland submitting pictures on what they felt it was important for the Commissioner to know, they were grouped in to 8 themes: <b>Creativity, Education, Family, Having a Say, Health, Play, Safety and Wellbeing</b>. These images were then sewn in to this cape that the Commissioner will use to help promote and explain Children’s Rights to young children.</li> </ul> <p>The Commissioner met with a total of 4,170 children over the year, 52% of whom were of primary school age, 48% were of secondary school age,</p> <p>Through attendance at public events such as Pride, Mela, Culture Night (Derry), young people and their parents received information about Children’s Rights and the role of the Commissioner.</p> <p>Training on Children’s Rights and the role of NICCY delivered to teachers, health and social care and childcare students increased their understanding of children’s rights and some of the key issues affecting children in Northern Ireland. Teachers indicated they were now better prepared to deliver Child Rights Education in the school setting and reported that the NICCY/CCEA UNCRC resource hub has been very beneficial in supporting this.</p> <p>The Commissioner met young people in Secure Care Centre and heard directly about their lives and the challenges they face.</p> <p>Stakeholders including the public continued to be made aware of NICCY, our work, the Commissioner and her priorities. Targets were exceeded this year - achieved through:</p> <ul style="list-style-type: none"> <li>Increased coverage across all media platforms this year as a result of responding to 75 media enquires/requests and issuing 22 releases: <ul style="list-style-type: none"> <li>Daily Newspaper coverage - 36 (Target 30);</li> <li>Regional Newspapers - 178 (Target 70);</li> <li>Online Coverage – 198 (Target 50);</li> <li>Radio coverage - 54 (Target 45); and</li> <li>TV - 11 (Target 10).</li> </ul> </li> <li>The website showed strong growth with 20,325 people coming to the site (up 10%), with a 15% increase in number of page views (94,762) to the site.</li> <li>A wide range of publications produced and disseminated throughout the year – this included:</li> </ul>

<ul style="list-style-type: none"> <li>• Promote awareness of Children’s Rights within the school curriculum.</li>   <li>• Increase awareness of the Legal functions within NICCY and how we can safeguard and promote the rights of Children and Young People.</li> </ul>	<ul style="list-style-type: none"> <li>○ Suite of ‘Still Waiting’ publications and infographics on recommendations;</li> <li>○ SOCRNI publications (main, summary and Children’s version reports as well as a primary age focused poster);</li> <li>○ Legal &amp; Investigation Annual Casework Report;</li> <li>○ Online campaigns – we ran three social media advertising campaigns on Facebook and Instagram for NICCY’s Youth Panel recruitment; and</li> <li>○ Production of 11 new NICCY videos were produced for the NICCY YouTube Channel; 21 Instagram videos also created; two animations created in partnership with CCEA.</li> </ul> <ul style="list-style-type: none"> <li>• Increased activity across our social media sites: <ul style="list-style-type: none"> <li>○ Twitter continued to be our key social media site with followers up 10% to 5108, and integral to how NICCY engages with its stakeholders, and as a channel to direct further traffic to the website;</li> <li>○ NICCY Facebook page had strong growth over the course of the year, with 1343 likes an increase of over 30% on last year; and</li> <li>○ The NICCY Instagram site saw growth - rising from 429 followers to 939 followers – a 120% increase.</li> </ul> </li> </ul> <p>Three animations on child poverty, mental health and Children and Young People as Human Rights Defenders produced in partnership with CCEA have been viewed 1,546 times.</p> <p>Children in 42 primary, post primary and special schools participated in webinars to mark the UN’s Universal Children’s Day. The evaluation feedback positive with 86% of respondents thought the webinar experience was good, very good or excellent.</p> <p>The ongoing development of the UNCRC resource hub and animations with CCEA provided information for children and young people on their rights and how to be a child rights defender in Northern Ireland. Workshops exercises were viewed a total of 2,313 times.</p> <p>Our Communications Plan included promotion of our legal and investigations work including information for Parents and Practitioners. We held a very successful Continuing Professional Development (CPD) event in December at which the Chairperson of the <b>SENDIST Tribunal</b> Patrick Shevlin presented. Legal Practitioners who attended were given the opportunity to hear from the Chair in relation to developments in this area of jurisprudence and also to receive answers to their questions in a follow up session. Feedback from the event was resoundingly positive.</p>
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## HLO 5: To promote the participation of children and young people in decision making.

Targets	Outcome/Impact
<p><b>Increased involvement of, and effective mechanisms for, the participation of Children and Young People in decision making affecting their lives.</b></p> <ul style="list-style-type: none"> <li>Obtain NYP input to ensure that their voice is integral to the work of NICCY</li> <li>Promote best practice by Government in the Participation of Children and Young People (C&amp;YP)</li> <li>Promote effective Pupil Participation mechanisms in Schools</li> </ul>	<p>Following recruitment programme of new members from locations across Northern Ireland and reflecting a diversity of backgrounds, NYP membership stands at 115. Their engagement over the year included:</p> <ul style="list-style-type: none"> <li>A residential to build capacity of new members, integrate new and old members, and to facilitate planning for year ahead;</li> <li>Advising on key areas of NICCY's work;</li> <li>Providing a submission to the UN Committee on the Rights of the Children as part of the Day of General Discussion on the theme of C&amp;YP as Human Rights Defenders, and subsequent participation in the Day of General Discussion in Geneva.</li> <li>Planning and delivering a project on Body Image.</li> <li>Participating in and presenting at, the European Network of Youth Advisor's Conference in Barcelona, and subsequently the ENOC conference in Paris</li> </ul> <p>NICCY's participation guide, '<i>Participation with Children and Young People: advice to public bodies</i>', was widely disseminated to Departments, Councils and Public Agencies. Tailored participation advice was provided to relevant authorities in relation to a range of areas including the evaluation of T:BUC Summer Camp programme, Youth Service funding, development of the Northern Ireland Youth Assembly, C&amp;YP's potential involvement in their Development of a 'Skills Package to Underpin Co-production'.</p> <p>NICCY also worked with NIHRC re; participation and ethical considerations (and potential partnership working) on development of a child rights animation and a series of theme-based teacher workshops.</p> <p>In the absence of a functioning Assembly and associated Committees, there was little progress on recommendations as highlighted in '<u>#Pupils Voice: Making a Difference</u>' report.</p> <p>There was an increase in enquires from schools about pupil participation resources and many (137) specific visits and downloads of the Pupils' Voices Guidance information.</p>

## 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 2018-19</li> <li>• Ensure efficient systems of Corporate Governance and Performance Management.</li> <li>• Accurately Monitor and Report on NICCY's Performance and Impact.</li> <li>• Develop Annual Business Plan 2019 -20: Year 3 Corporate Plan 2017–20</li> </ul>	<ul style="list-style-type: none"> <li>• Effective utilisation of organisational resources – human, financial and physical – ensured delivery against objectives and targets. Despite reduced budget and decreased staffing levels, we ensured, through robust ongoing monitoring across relevant areas, achievement of these in adherence to NICCY’s mission to safeguard and promote the rights and best interests of children and young people.</li> <li>• Delivery on our Annual Business Plan Objectives was successfully achieved. Additional ‘reactive’ work already set out elsewhere in this report, has been completed as/when necessary.</li> <li>• Corporate governance systems including: <ul style="list-style-type: none"> <li>○ Effective systems of internal control, risk management and periodic reporting across all functional areas were achieved;</li> <li>○ Performance management in realising our objectives was effective and monitored as set out earlier under the ‘How NICCY Manages Performance’ section;</li> <li>○ Effective financial management and allocations of departmental budgets and monitoring of expenditure ensured NICCY was ‘within permitted variance’; and</li> <li>○ Effective Audit, Risk and Assurance Committee oversight.</li> </ul> </li> <li>• A reviewed and revised ‘Article 24 Report’ was submitted to our Sponsor Department DfC and shared with the Executive Office. This condensed the previous 12 recommendations to 7 in relation to the adequacy and effectiveness of NICCY’s status as an independent human rights institution (IHRI) in line with our founding legislation. DfC’s response informed that no progress can be made until we have Ministers in post in a resumed NI Assembly / Executive. We will retain this as a standing agenda item in the upcoming business year.</li> <li>• Collaborative working and liaison with external partners and stakeholders (see earlier list of these) aided delivery on our targets.</li> <li>• Monitoring of progress across all areas of organisational performance and impact was maintained throughout the year and formal reporting carried out on a monthly, quarterly and annual basis (see also ‘How NICCY Manages Performance’).</li> <li>• Our Annual Business Plan 2019-20 - based on the high level objectives in our triennial Corporate Plan and work already achieved in Years 1 and 2 of the Plan - was developed and submitted to our Sponsor Department (DfC) by the due deadline.</li> </ul>

<b>Targets</b>	<b>Outcome/Impact</b>
<ul style="list-style-type: none"> <li>• Progress Organisational Accreditation</li>   <li>• Review NICCY's Corporate Social Responsibility Activities</li> </ul>	<ul style="list-style-type: none"> <li>• NICCY worked well to achieve Investors in People Accreditation this year and aims to continue on this 'journey' through the various levels in the coming period. This links in with our corporate social responsibility.</li>   <li>• NICCY takes corporate social responsibility seriously and seeks opportunities to make this apparent through accountability with staff, stakeholders and the public; environmental sustainability and partnership working (see later).</li> </ul>

## **ARAC NON-EXECUTIVE MEMBERS' REPORT**

During 2018-19 the Non-Executive Members of the Audit and Risk Assurance Committee (ARAC) were Paul Archer (Chair, appointed in 2016), Laurence O'Neill (appointed in 2016) and Joseph Campbell (appointed in 2013 and reappointed in 2016). The role of ARAC is to advise the Commissioner who is the Accounting Officer and the Board, by reviewing the comprehensiveness and reliability of assurance on governance, risk management, the control environment and the integrity of financial statements plus the Annual Report. The Members collectively bring experience of public sector financial accounting, governance, auditing, risk management and Board membership.

ARAC met 4 times during the year on 12 June 2018, 25 October 2018, 13 December 2018 and 15 March 2019 with each Member being present. In addition to the Members the attendees at ARAC meetings were the Commissioner, the Chief Executive, the Finance Officer and representatives from the Department for Communities and Internal and External Audit. Particular attention was paid during the year to budgetary control, financial outturn and the Corporate Risk Register in the uncertain environment resulting from the absence of the NI Assembly and Ministerial direction. Further uncertainties arose from the forthcoming "Brexit" and its various ramifications which could affect rights protections and compromise access to services for Children and Young People. NICCY helpfully provided several papers to ARAC examining possible outcomes from different scenarios. As there was no Minister there was no progress to report on the review by the Department for Communities of its Arm's Length Bodies, their joint review of NICCY and COPNI (the Commissioner for Older People Northern Ireland) or the review of NICCY's legislation.

ARAC Members completed the (National Audit Office) Audit Committee self-assessment checklist in March and were pleased that the Internal Auditors provided a "Satisfactory" Audit Assurance Report for the year on risk management, control and governance in relation to the effective and efficient achievement of NICCY's objectives. Towards the end of the year the ARAC Chair was involved with NICCY officers in the Department of Finance tendering evaluation and procurement process for the provision of an Internal Audit service to commence in April 2019.

ARAC Members wish to thank the Commissioner and her senior staff for all the information provided and the co-operation received during the year.

**Paul Archer**  
**Chairperson**  
**NICCY Audit & Risk Committee**

## CORPORATE ETHOS

At NICCY we are expected to comply with all organisational policies including those relating to conduct, propriety and respect for human rights and equality. NICCY's policies are based on those of NICS and all staff adhere to these as well as our organisational values - these are currently being reviewed and will be included in our next Corporate and Business Plans going forward. Relevant policies governing anti-corruption, bribery, fraud, whistleblowing and codes of conduct are periodically reviewed as scheduled and updates implemented.

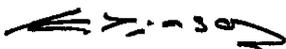
We also monitor developments to ensure NICCY can respond in a timely and effective manner as/when required. This includes 'horizon scanning' where potential issues can be pre-empted and necessary action taken; these may be in the political, social, economic or indeed technological fields. NICCY complies 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 and the Institute of Directors. This facilitates sharing of good practice and information, partnership working and exploration of innovation and shared services as/where possible. This year we again explored the possibility of sharing services further – as NICCY currently shares premises, facilities and IT – as well as reducing staffing levels through voluntary exit, it is not possible to do anything further. We also promote opportunities for partnership and collaborative working as/where possible thus ensuring a focus on efficiencies and 'value for money'. Staff are also members of the Equality House 'Premises' and 'HR' sub groups which considers ways to promote sustainability throughout the year. Relevant actions in summary also include:

- Partnership working with external organisations as/where possible and appropriate in pursuit of common objectives in line with respective remits e.g. this year we continued our partnership work with CCEA in producing child rights animations for schools;
- Reducing business travel as/where possible, through greater use of video/teleconferencing/Skype facilities;
- 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;
- Reducing our contribution to climate change in terms of energy consumption and related CO<sub>2</sub> emission.

It is pertinent to note that we will be moving premises in 2021 to shared premises purchased in March 2019 by NICS as part of the ongoing rationalisation of the civil service estate. The 5 ALBs/NDPBs in Equality House will be moving at this time. It is envisaged this will reduce costs, carbon footprint and be value for money in the longer term.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**24 October 2019**

## 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 or Directors. The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB). The sponsor body for NICCY is the Department for the Communities (DfC). NICCY was established on 1 October 2003 under the 'Commissioner for Children and Young People (Northern Ireland) Order 2003'.

The current Commissioner, Koulla Yiasouma, was appointed for a four year term on 2 March 2015 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.

The Commissioner in her role of Accounting Officer 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 2018-19 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The Commissioner for Children and Young People for Northern Ireland seeks to ensure the highest standards of corporate governance and complies with the principles outlined in Managing Public Money in Northern Ireland (MPMNI) and the Department of Finance Audit and Risk Assurance Handbook (NI).

#### **STAFF COMPLEMENT**

NICCY's staff complement totals 22 staff (19.1 FTE) - 6 male and 16 female. The Commissioner is a public appointment.

## SENIOR MANAGEMENT TEAM (SMT)

The members of the Senior Management Team during 2018-19 were as follows:

<b>Mairéad McCafferty</b>	Chief Executive
<b>Mollie Simpson</b>	Head of Legal and Investigations (left NICCY 6/8/18)
<b>Alex Tennant</b>	Head of Policy and Participation

## LEADERSHIP AND MANAGEMENT TEAM (LMT)

A new Leadership and Management Team (LMT) was established during this business year, following a necessary restructure, by the Chief Executive. The Head of Department had her first full year of taking on additional responsibility for Participation following the previous departure of the Head of Communications and Participation through the Voluntary Exit Scheme. The Chief Executive had taken on direct responsibility for Communications and now has the further additional responsibility for the Legal and Investigation Department following the departure this year of the previous Head of Department. Terms of Reference were developed in collaboration with relevant Staff; the LMT comprises:

<b>Mairead McCafferty</b>	Chief Executive
<b>Alex Tennant</b>	Head of Policy and Participation
<b>Natalie Whelehan</b>	Senior Policy and Research Officer
<b>Colette Donaghy</b>	Senior Legal and Investigations Officer
<b>Ken Smyth</b>	Senior Participation Officer

## Important Events Occurring After the Year End

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

## Research and Development

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

## Charitable Donations

No charitable donations were made during this financial year.

### **Payments to Suppliers**

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

During the period 99.4% of invoices (89.2% in 2017-18) were paid within 10 working days and 100% of invoices (98.9% in 2017-18) were paid within 30 calendar days.

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

The Commissioner has in place policies and arrangements for compliance with Data Protection and Freedom of Information legislation. NICCY is confident that it has complied with the current GDPR and Freedom of Information legislation and will continue to monitor this on an on-going basis. There were no incidents of data loss or personal information breach during the year. During the year there were 3 Freedom of Information (FOI) requests, all of which were responded to within the statutory time limit.

### **Whistleblowing**

There were no incidents of whistleblowing during the year.

### **Complaints**

There were no complaints received during the year.

### **Fraud Reporting**

There were no cases of attempted fraud.

### **Register of Interests**

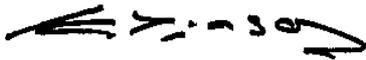
An up to date 'Register of Interests' is maintained by NICCY and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Equality House, 7 – 9 Shaftesbury Square, Belfast, BT2 7DP.

### **Auditors**

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

The audit of the financial statements for 2018-19 resulted in an audit fee of £8,750 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. No additional remuneration was paid to the NIAO for non-audit work during the 2018-19 year.

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**24 October 2019**

## 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:

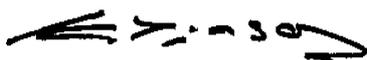
- So far as she is aware there is no relevant audit information of which the NICCY's auditors are unaware; and
- All steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information have been taken.

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

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

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

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**24 October 2019**

## GOVERNANCE STATEMENT

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

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

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

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

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

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

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

### Audit and Risk Assurance Committee

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

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

The Audit and Risk Assurance Committee members undertake an annual evaluation of the committee's effectiveness and performance. The Terms of Reference for the Audit and Risk Assurance Committee were reviewed in January 2016. The Committee makes regular reports to me as Commissioner and has confirmed that it is satisfied with its effectiveness and performance in providing assurance in 2018-19.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. The three members of ARAC took up post on 1 March 2016 for a three year term. The ARAC met once per quarter, adhered to the agreed work programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 12 June 2018, 25 October 2018, 13 December 2018 and 19 March 2019. The meetings of the Audit and Risk Committee are attended by the above members, the Commissioner, the Chief Executive, NICCY's Finance Officer, NIAO, Internal Auditors and the Sponsor Department.

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

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

## **Internal Control and Risk Management**

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

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

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

- The Commissioner has overall responsibility for ensuring risks are identified and an appropriate framework is in place to manage risks;
- The Chief Executive reviews, assesses and updates the Corporate Risk Register and advises the Commissioner of new, emerging and/or escalation of risks;
- The Senior Management Team (SMT) and Leadership & Management Team (LMT) implement NICCY’s Risk Management Strategy 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 other staff members have been trained in risk management best practice, to identify and assess risks which might impact on Corporate or Business Plan objectives.

Alongside the Corporate Risk Register, departmental risk registers are reviewed on a monthly basis. Appropriate controls and mitigation measures are in place and reviewed to ensure effectiveness. Risk management including potential escalation of risks is a standing agenda item at ‘Board’, SMT, 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 detailed the following key business risks:

- Budget cuts: delivery on NICCY's legislative remit through Annual Business Plan objectives and targets compromised due to insufficient budget allocation;
- 'Brexit': adverse impact on children's rights and access to services due to UK withdrawal including a 'no deal' scenario from EU;
- Reviews: DfC Review of the Office and DfC Review of all their ALBs as well as the 'Transformation' Programme relating to the Public Sector Shared Services Project (PSSSP) which may adversely impact NICCY through recommendations from range of options;
- 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 an Independent Human Rights Institution (IHRI) for Children and Young People;
- NICCY's reputation: corporate and organisational reputation reduced due to adverse media and/or public attention;
- Organisational Culture and Developments (e.g. PSTF VES / restructuring): organisational culture and developments may adversely impact performance and delivery on Business Plan objectives, staff morale, attendance, internal processes and outcomes;
- Formal Investigation: NICCY is conducting its first 'formal' investigation using/testing statutory powers and difficulties therein due to lack of capacity and/or resources; and
- Gap in Term of Office in respect of Commissioner: 1st term ends March 2019.

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

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

## **Going Concern**

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The office is financed through Grant-in Aid from our Sponsor Department, the Department for Communities and future financing is accordingly to be met by such grants. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of NICCY's financial statements for 2018-2019.

## **Internal Control**

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

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

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

## **Internal Audit**

NICCY appointed ASM as its internal auditors. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan for 2018-19 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 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 2019, 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 2018-19 year were as follows:

<b>Audit Area</b>	<b>Assurance Rating</b>
Corporate Governance structures	Satisfactory
Communications Department`	Satisfactory

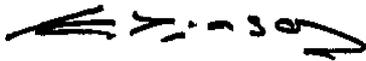
Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

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

## **Review of my own effectiveness**

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

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



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

## REMUNERATION AND STAFF REPORT

### Remuneration Report

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

#### Remuneration Policy

The Senior Civil Service (SCS) remuneration arrangements are based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance. In 2012, upon creation, there were 11 points on each scale. The minimum point has been removed in each year from 2014 to 2017 (the scales now have up to 8 pay points) to allow progression through the pay scales within a reasonable period of time.

The pay remit (for the NI public sector and SCS) is normally approved by the Minister of Finance but in the absence of an Executive the DoF Permanent Secretary has set the 2018-19 NI public sector pay policy in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. (The pay award for 2018-19 has not yet been finalised.)

#### Service Contracts

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

Koulla Yiasouma was appointed as Commissioner for Children and Young People for Northern Ireland, and took up appointment on 2 March 2015 for a four year term. She was reappointed for an additional 4 year term on 4 March 2019.

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

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

## Salary and pension entitlements

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

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

	2018-19			2017-18		
Commissioner	Salary £'000	Pension Benefits * (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
K Yiasouma	75-80	9	85-90	75-80	29	100-105
<b>General Management</b>	<b>Salary £'000</b>	<b>Pension Benefits * (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>	<b>Salary £'000</b>	<b>Pension Benefits** (to nearest £1000)</b>	<b>Total (to nearest £1000)</b>
M McCafferty (Chief Executive )	70-75	31	100-105	70-75	26	95-100
A Tennant (Head of Policy & Research)	50-55	21	70-75	50-55	21	70-75
M Simpson – left 6/8/18 (Head of Legal & Investigations)	0-5(60- 65 full year)	5	5-10	60-65	20	80-85
Band of Highest Paid Staff	70-75			70-75		
Member's Total Remuneration						
Median Total Remuneration	28,167			31,223		
Ratio	2.6			2.3		

\*\* 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 decreases due to a transfer of pension rights.

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

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

The banded remuneration of the highest paid staff member in the financial year 2018-19 was £70-75k (2017-18 £70-75k). This was 2.6 times (2017-18 2.3) the median remuneration of the workforce, which was £28,167 (2017-18, £31,223).

Remuneration ranged from £10,007 to £74,946 (2017-18 £9,706 to £72,563). Total remuneration does not include severance payments, employer pension contributions, nor the cash equivalent transfer value of pensions.

### **Salary**

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

### **Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31 March 2019.

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

	Accrued pension at pension age as at 31 March 2019 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2019 £'000	CETV at 31 March 2018 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account  Nearest £100
<b>Commissioner</b>						
K Yiasouma	25-30 No lump sum	0 No lump sum	328	301	9	-
<b>Senior Management</b>						
M Simpson (Head of Legal & Investigations) (left 6/8/18)	10 - 15 No lump sum	0 – 2.5 No lump sum	168	159	4	-
<b>M McCafferty</b> <b>(Chief Executive)</b>	10-15 No lump sum	0 – 2.5 No lump sum	168	132	20	-
<b>A Tennant</b> <b>(Head of Policy &amp; Participation)</b>	5 – 10 No lump sum	0 – 2.5 No lump sum	59	40	11	-

### Northern Ireland Civil Service (NICS) Pension Schemes

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

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

move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

New entrants joining can choose between membership of alpha or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the Nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2018 was 2.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2019.

Employee contribution rates for all members for the period covering 1 April 2019 – 31 March 2020 are as follows:

**Scheme Year 1 April 2019 to 31 March 2020**

<b>Annualised Rate of Pensionable Earnings (Salary Bands)</b>		<b>Contribution rates – Classic members or classic members who have moved to alpha</b>
<b>From</b>	<b>To</b>	<b>From 1 April 2019 to 31 March 2020</b>
£0	£23,500.99	4.6%
£23,501	£54,500.99	5.45%
£54,501.00	£150,000.99	7.35%
£150,001.00 and above		8.05%

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

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

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

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

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

## **Cash Equivalent Transfer Values**

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

other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

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

### **Compensation for Loss of Office**

M.Simpson left under Voluntary Exit terms on 6 August 2018. She received a compensation payment of £40-45k.

## Staff Report

### Number of Senior Staff

Band	2018-19	2017-18
	Total	Total
Commissioner (Public Appointment)	1	1
Grade 5	1	1

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

Staff costs comprise:

	Permanently employed staff	Others	2018-19 Total	2017-18 Total
	£	£	£	£
Wages and Salaries	751,591	11,253	762,844	756,267
Social Security Costs	67,791	-	67,791	71,796
Other Pension Costs	160,094	-	160,094	159,613
<b>Total Net Costs</b>	<b>979,476</b>	<b>11,253</b>	<b>990,729</b>	<b>987,676</b>

Others includes agency staff costs and inward secondment costs.

### Pension Arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2019.

For 2018-19, employers' contributions of £160,094 were payable to the NICS pension arrangements (2017-2018 £159,613) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-

15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2018-19, the rates will also range from 20.8% to 26.3% however the salary bands differ. The contribution rates are set to meet the cost of the benefits accruing during 2018-19 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 2018-19.

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

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

<b>Number</b>	<b>Permanently employed</b>		<b>2018-19</b>	<b>2017-18</b>
	<b>staff</b>	<b>Others</b>	<b>Total</b>	<b>Total</b>
Directly Employed	20.2		20.2	19.0
Other		0.95	0.95	0.4
<b>Total</b>	<b>20.2</b>	<b>0.95</b>	<b>21.15</b>	<b>19.4</b>

Others includes agency staff and an inward secondment.

## Staff Composition as at 31 March 2019

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

## Disabled Persons

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

NICCY 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, 3.8% of the available working days were lost due to staff sickness in NICCY (6.5% in 2017-18). This figure also includes long-term absence which contributed 1.1% of the working days lost (9.0% in 2017-18).

### **Expenditure on Consultancy**

There was no Consultancy expenditure in the financial year 2018-19.

### **Off Payroll Arrangements**

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

### **Exit Packages**

NICCY released one staff member in 2018-19 under a Voluntary Exit Package at a cost of £43k (2017-18 no staff released, cost £0).

## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

### **Regularity of Expenditure**

The Commissioner for Children and Young People for Northern Ireland has appropriate systems in place to ensure the propriety and regularity of public finances. There was no irregular expenditure in 2018-19.

### **Losses and special payments (Audited Information)**

No losses or special payments were made during the financial year 2018-19.

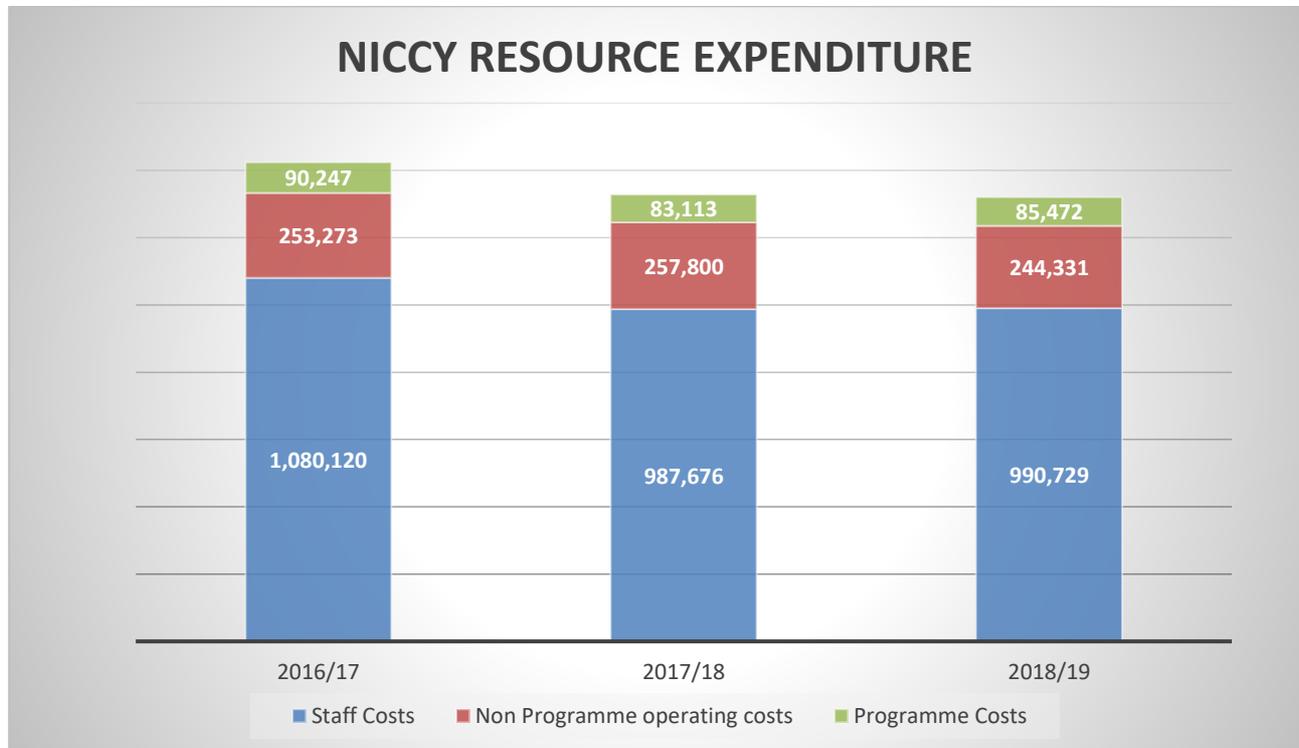
### **Fees and Charges (Audited Information)**

The Commissioner for Children and Young People for Northern Ireland did not earn any income from fees and charges in 2018-19.

### **Remote Contingent Liabilities (Audited Information)**

There were no remote contingent liabilities in 2018-19.

Long term expenditure trends



Signed by:

**Koulla Yiasouma**  
 Commissioner and Accounting Officer  
 24 October 2019

## COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE FOR NORTHERN IRELAND

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

#### Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Commissioner for Children and Young People (NICCY) for the year ended 31<sup>st</sup> March 2019 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of NICCY's affairs as at 31<sup>st</sup> March 2019 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 for Communities directions issued thereunder.

#### Opinion on regularity

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

#### Basis of opinions

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

#### Other Information

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

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

### **Opinion on other matters**

In my opinion:

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

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

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

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

My responsibility is to 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 evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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.

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

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

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

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

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

### **Report**

I have no observations to make on these financial statements.



### **KJ Donnelly**

Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

5 November 2019

## FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2019

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	2018-19 £	2017-18 £
Staff Salaries and Commissioner's Fees	2	(990,729)	(987,676)
Other Operating Expenditure	2	(325,222)	(341,086)
Depreciation and impairment charges	2/3/4	(4,581)	(10,667)
		<hr/>	<hr/>
<b>Net operating expenditure for the year</b>		<b>(1,320,532)</b>	<b>(1,339,429)</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net gain/loss on revaluation of property plant and equipment	3	-	72
Net gain/loss on revaluation of intangible assets	4	-	-
		<hr/>	<hr/>
<b>Comprehensive net expenditure for the year</b>		<b>(1,320,532)</b>	<b>(1,339,357)</b>
		<hr/> <hr/>	<hr/> <hr/>

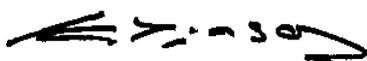
The notes on pages 77 – 88 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

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	2019	2018
		£	£
<b>Non-current assets:</b>			
Property, plant & equipment	3	4,746	9,328
Intangible assets	4	-	-
<b>Total non-current assets</b>		<u>4,746</u>	<u>9,328</u>
<b>Current assets:</b>			
Trade and other receivables	7	9,012	12,952
Cash and cash equivalents	6	66,899	23,735
<b>Total current assets</b>		<u>75,911</u>	<u>36,687</u>
<b>Total assets</b>		<u>80,657</u>	<u>46,015</u>
<b>Current liabilities</b>			
Trade and other payables	8	(117,342)	(119,168)
<b>Total current liabilities</b>		<u>(117,342)</u>	<u>(119,168)</u>
<b>Total assets less current liabilities</b>		<u>(36,685)</u>	<u>(73,153)</u>
<b>Total assets less total liabilities</b>		<u>(36,685)</u>	<u>(73,153)</u>
<b>Taxpayers' equity and other reserves:</b>			
Revaluation reserve		3,703	3,703
General reserve		(40,388)	(76,856)
<b>Total equity</b>		<u>(36,685)</u>	<u>(73,153)</u>

The financial statements on pages 73 – 76 were approved by the Commissioner on 24 October 2019. The notes on pages 77 – 88 form part of these accounts.



**Koulla Yiasouma, Commissioner and Accounting Officer**  
24 October 2019

## STATEMENT OF CASH FLOWS - FOR THE YEAR ENDED 31 MARCH 2019

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	2018-19 £	2017-18 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure		(1,320,532)	(1,339,429)
Adjustments for non-cash transactions	2/3/4	4,581	10,667
(Increase)Decrease in trade and other receivables		3,942	(3,848)
Increase/(Decrease) in trade and other payables		(1,827)	(13,701)
<b>Net cash inflow/(outflow) from operating activities</b>		<b>(1,313,836)</b>	<b>(1,346,311)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	3	-	(3,969)
<b>Net cash inflow/(outflow) from investing activities</b>		<b>-</b>	<b>(3,969)</b>
<b>Cash flows from financing activities</b>			
Grants from sponsoring department		1,357,000	1,334,000
<b>Net financing</b>		<b>1,357,000</b>	<b>1,334,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>43,164</b>	<b>(16,280)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	6	<b>23,735</b>	<b>40,015</b>
<b>Cash and cash equivalents at the end of the period</b>	6	<b>66,899</b>	<b>23,735</b>

The notes on pages 77 – 88 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2019

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

	<b>General Fund £</b>	<b>Revaluation Reserve £</b>	<b>Taxpayers' Equity £</b>
<b>Balance at 31 March 2017</b>	(81,378)	13,582	(67,796)
Grants from Sponsoring department	1,334,000	-	1,334,000
Comprehensive Net Expenditure for the Year	(1,339,429)	72	(1,339,357)
Other reserves movements including transfers	9,951	(9,951)	-
<b>Balance at 31 March 2018</b>	<u>(76,856)</u>	<u>3,703</u>	<u>(73,153)</u>
Grants from Sponsoring department	1,357,000	-	1,357,000
Comprehensive Net Expenditure for the Year	(1,320,532)	-	(1,320,532)
Other reserves movements including transfers	-	-	-
<b>Balance at 31 March 2019</b>	<u>(40,388)</u>	<u>3,703</u>	<u>(36,685)</u>

The notes on pages 77 – 88 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM) issued by the Department of Finance in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

See IAS 1 and IAS 8 for further guidance.

#### 1.1 Accounting convention

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

#### 1.2 Funding

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

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

#### 1.3 Expenditure

All expenditure on goods and services fall within the ambit of the Grant-in-Aid and complies

with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.

#### **1.4 Property, plant and equipment**

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

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

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

#### **1.5 Intangible assets**

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 has been applied. This is in accordance with IAS 8.

#### **1.6 Depreciation and amortisation**

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

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

## **1.7 Financial instruments**

### *Cash and cash equivalents*

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

### *Trade and other receivables*

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

### *Trade and other payables*

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

## **1.8 Pension costs**

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

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

## **1.9 Value added tax**

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

### **1.10 Operating segments**

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

### **1.11 Staff costs**

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

### **1.12 Leases**

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

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

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

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 2020. The impact of the initial application of IFRS 16 on NICCY's Annual Accounts is not yet known.

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

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

## 2. Expenditure

	2018-19	2017-18
	£	£
Staff Costs <sup>1</sup> :		
Wages and Salaries	762,844	756,267
Social Security Costs	67,791	71,796
Other Pension Costs	160,094	159,613
Rentals Under Operating Leases	64,357	56,235
Policy & Participation	54,196	45,107
Annual Contracts	49,682	51,848
Corporate Services	34,480	33,181
Rates	25,856	25,188
Communications	19,304	17,983
Electricity	12,159	8,617
Legal & Investigations	11,972	20,023
Travel & Subsistence	10,392	12,740
Audit – External	7,750	9,911
Office Consumables	6,010	22,181
Telephones	5,648	7,404
Staff Training	5,583	11,382
Miscellaneous	5,182	7,063
Repairs	4,273	3,635
Postage	3,127	2,222
Staff Recruitment	3,002	3,839
Service Charge	2,241	2,477
Hospitality	8	50
Non-cash items:		
Depreciation	4,581	5,090
Amortisation	-	-
Loss on disposal of property, plant and equipment		5,577
<b>Total</b>	<b>1,320,532</b>	<b>1,339,429</b>

<sup>1</sup> Further analysis of staff costs is located in the Staff Report on page 64.

### 3. Property, plant & equipment

2018-19	Information Technology	Office Equipment	Furniture	Fixtures	Total
Cost or valuation	£	£	£	£	£
At 1 April 2018	86,134	4,869	107,296	8,438	206,737
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	483	71	(709)	(56)	(211)
<b>At 31 March 2019</b>	<b>86,617</b>	<b>4,940</b>	<b>106,587</b>	<b>8,382</b>	<b>206,526</b>
<b>Depreciation</b>					
At 1 April 2018	81,040	4,869	105,594	5,906	197,409
Charged in year	2,343	-	1,399	839	4,581
Disposals	-	-	-	-	-
Revaluations	455	71	(697)	(39)	(210)
<b>At 31 March 2019</b>	<b>83,838</b>	<b>4,940</b>	<b>106,296</b>	<b>6,706</b>	<b>201,780</b>
<b>Carrying amount at 31 March 2019</b>	<b>2,779</b>	<b>-</b>	<b>291</b>	<b>1,676</b>	<b>4,746</b>
<b>Carrying amount at 31 March 2018</b>	<b>5,094</b>	<b>-</b>	<b>1,702</b>	<b>2,532</b>	<b>9,328</b>
<b>Asset financing:</b>					
Owned	2,779	-	291	1,676	4,746
<b>Carrying amount at 31 March 2019</b>	<b>2,779</b>	<b>-</b>	<b>291</b>	<b>1,676</b>	<b>4,746</b>

During the year ended 31 March 2019, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

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

#### 4. Intangible assets

2018-19	Information Technology Software £	Software Licences £	Total £
<b>Cost or valuation</b>			
At 1 April 2018	9,132	4,803	13,935
Additions	-	-	-
Disposals	-	-	-
Revaluations	223	117	340
<b>At 31 March 2019</b>	<b>9,355</b>	<b>4,920</b>	<b>14,275</b>
<b>Amortisation</b>			
At 1 April 2018	9,132	4,803	13,935
Charged in year	-	-	-
Disposals	-	-	-
Revaluations	223	117	340
<b>At 31 March 2019</b>	<b>9,355</b>	<b>4,920</b>	<b>14,275</b>
<b>Carrying amount at 31 March 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Carrying amount at 31 March 2018</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Asset financing:</b>			
Owned	-	-	-
<b>Carrying amount at 31 March 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>

During the year ended 31 March 2019, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

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

## 5. Financial Instruments

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

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

## 6. Cash and cash equivalents

	<b>2018-19</b>	<b>2017-18</b>
	£	£
Balance at 1 April	23,735	40,015
Net change in cash and cash equivalent balances	43,164	(16,280)
Balance at 31 March	<u>66,899</u>	<u>23,735</u>
<b>The following balances at 31 March were held at:</b>		
Commercial banks and cash in hand	66,899	23,735
Balance at 31 March	<u>66,899</u>	<u>23,735</u>

## 7. Trade receivables, financial and other assets

	<b>2018-19</b>	<b>2017-18</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	-	-
Other receivables	307	108
Prepayments	8,705	12,844
	<u>9,012</u>	<u>12,952</u>

## 8. Trade payables, financials and other liabilities

	<b>2018-19</b>	<b>2017-18</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Taxation and social security	16,746	18,642
Trade payables	16,971	2,733
Accruals	83,625	97,793
	<u>117,342</u>	<u>119,168</u>

## 9. Operating leases

£64,357 (£56,235 2018) 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>2018-19</b>	<b>2017-18</b>
<b>Buildings:</b>	<b>£</b>	<b>£</b>
Not later than one year	64,357	63,918
Later than one year and not later than five years	126,459	127,836
Later than five years	-	-
	<u>190,816</u>	<u>191,754</u>

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

## 10. Contingent liabilities disclosed under IAS 37

There were no contingent liabilities in 2018-19.

## 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 2018-19 was £64,357, with other related occupancy charges of £63,468.

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

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

## **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.

**The Accounting Officer authorised the issue of these financial statements on 24 October 2019**

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