

The Commissioner for Children and Young People for Northern Ireland

Annual Report and Accounts

For the year ended
31 March 2021

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NDPB NICCY Annual Report and Accounts For the year ended 31 March 2021

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by the Department for Communities

on

18 November 2021

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FOREWORD



Every year I start my Foreword to the Annual Report talking about what an unprecedented year it has been. Every year this was true but 2020-2021 has been a year like no other for all of us. The year 2020 started with such optimism with the return of the Northern Ireland Assembly and Executive with an ambitious plan, but by the beginning of the business year we were all in lockdown. The NICCY team transitioned to working from home seamlessly from the middle of March for what we all thought would be a few weeks. A year later we are still working there, and it is apparent that the workplace will never be the same again.

What the NICCY team has demonstrated is their commitment to promoting and safeguarding the rights of children and young people and their ability to respond to the issues accordingly. Naturally the Business Plan had to be adapted to take account of the unknown and continually evolving impact that the pandemic was having on the lives of children, young people and their families. It was impossible in April to predict what that impact would be but by late spring and early summer it became clear that lockdown would affect children differently and it was those living in poverty or with other vulnerabilities who would be disadvantaged the most. You will see as you read this report that NICCY worked on a range of issues. What is also clear is that there was a determination from government to respond to the needs of the community and particularly the most vulnerable, but that determination was not matched by creativity or a thorough enough understanding of the issues.

In some instances, there was extraordinary responsiveness and a previously inflexible system found that it could be quite agile, for example the ability of the system to move to direct payments for families on free school meals was reassuring. However, in other areas we witnessed less flexibility, and this included areas such as the provision of digital devices and particularly supporting vulnerable families to access the most basic services. One of the most damning lessons of the pandemic will be the treatment of children with a disability.

Effectively children were in school for a term during this time with many experiencing disruption due to isolation. Again, you will see by reading this report the breadth of work

that we at NICCY have been undertaking and challenges of monitoring the ever-changing guidance and regulations, particularly in the area of education.

One of the biggest disappointments of the year was the inability of the Northern Ireland Executive to engage with children and young people, to inform their decision making by hearing directly from them about their views and experiences. As a consequence, young people decided to stop waiting to be asked and took to social media in droves to make



their views known and indeed they were heard. It was an absolute joy to work with these groups alongside the NICCY Youth Panel to inform our positions on exams, the re-opening of education and mental health. I am also very proud of the speed that we were able respond to young people's experiences of being academically tested and the need for further changes to exam process. Whilst we could not engage on a face-to-face basis with young people this year, the NICCY Youth Panel responded (remotely) quickly when we sought their advice and made sure that we kept on track.

NICCY shall of course be comprehensively reviewing our government's response to the Covid-19 pandemic.

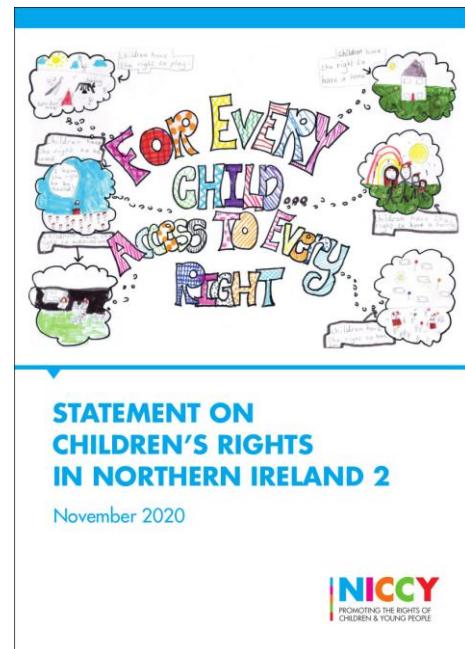
As I said whilst we had to adapt, we have continued to progress our Business and Corporate Plan objectives, progressing NICCY's core priorities. We disseminated Too Little Too Late, the Review of the experiences of children with special educational needs in mainstream schools and I have been reassured by the responses of the two main relevant authorities, DE and EA, and am optimistic that tangible change will be achieved. We will continue to monitor the implementation of recommendations.

It is regrettable that the pandemic has slowed down progress on the continued implementation of the Still Waiting, the Review of Mental Health Services,

recommendations but I do believe that there is a real impetus across government to make the changes that are needed. I am also confident that the advocacy of the Mental Health Champion will ensure that we will see quicker progress in the coming year.

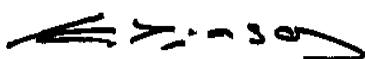
Work also continued with the UK Children's Commissioners on the preparations for the examination of the UK government by the UN Committee on the Rights of the Child. NICCY co-ordinated the preparation of the young people's report which gave us insight into experiences of young people across the UK. In November the updated Monitoring Table to the 2016 recommendations was published, alongside the second biennial Statement of Children's Right NI. This was our first virtual event and we were joined by young people and four ministers. They were each able to give a broad commitment to progress children's rights and again I look forward to that being progressed.

A highlight of the year has been seeing the speedy progress in setting up the first Northern Ireland Youth Assembly. With clear determination and purpose the Assembly Commission and their staff demonstrated what could be achieved. They followed the advice of the expert advisory panel and I genuinely believe that we have the potential to establish one of the most rights compliant and effective Youth Parliaments in the world. The young people have made clear their commitment to it, and it is now for the Assembly Members to play their part to make it a success.



It has been a difficult year and not meeting with children and young people from across Northern Ireland has been a challenge. They ensure that our work remains relevant, and I am looking forward to more real-life face to face engagement in the coming year.

It is with enormous pride that I present this report. It represents the work of a dedicated, passionate and incredibly adaptable staff team in whom I am in awe and indebted to.



Koulla Yiasouma
Commissioner and Accounting Officer

1. PERFORMANCE REPORT

OVERVIEW

The past year has undoubtedly been extremely difficult and challenging for all those who've experienced loss, bereavement or illness as a result of this global health crisis – those affected both directly and indirectly - and for our frontline workers in health, education and across all our public services.

As we know, the challenges presented by the Covid-19 pandemic continued to impact i.e. the threat to public health, public services and the NI Executive's resulting 'lockdowns', 'restrictions', legislative and regulatory modifications and overall changes in how we conducted our daily lives.

It was vital that we in NICCY remained vigilant and responsive to the changing 'environments' in monitoring and advising Government on areas impacting the rights and lives of children and young people. We reviewed and revised our triennial Corporate Plan and Annual Business Plan in-year accordingly. Similarly as with other organisations, we had moved to working from home in March 2020 and 'business as usual' was carried out across the range of online platforms with which we have all become familiar.

This section of our Annual Report sets out the role and remit of NICCY, detailing the organisation's principal objectives for 2020-'21, 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 2020-21, the first year of our triennial Corporate Plan 2020-23. As noted, our Corporate Plan was revised and updated for years 2021-'23, as was our Annual Business Plan in response to the adverse impacts of the pandemic on the rights and lives of our Children and Young People.

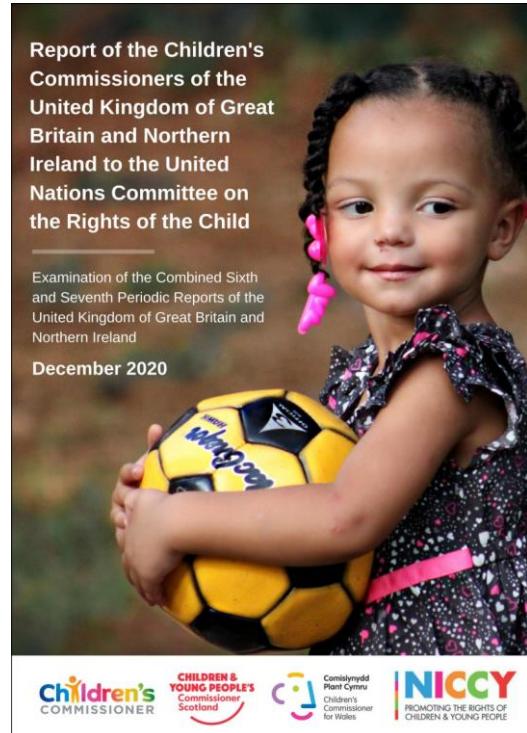
While each of us have, to varying degrees, been impacted by it and while recognising the need for appropriate response measures by Government (through the Coronavirus Act 2020 and associated regulations), it is evident following the introduction of the range of mitigations, lockdowns, restrictions and temporary modifications put in place, that these negatively impacted on rights.

Societal inequalities became more apparent. Situations which existed pre pandemic, were exacerbated as the impact of such measures meant many ‘lost out’ in access to and provision of services – in education, in access to healthcare and treatments, in social care and justice settings, in access to social contact and recreation.

For NICCY it was more vital than ever before, given the unprecedented nature of the global health crisis, that we ensured appropriate scrutiny in monitoring government’s emergency response measures to it and continued to advise including on stopping the use of such measures at the earliest opportunity. Hilary Gbedemah, on behalf of the Ten Human Rights Bodies reiterated that “*state(s) of emergency, ... should be guided by human rights principles*” In addition to the Calls from them, the Committee on the Rights of the Child made 11 recommendations - warning of ‘*the grave physical, emotional and psychological effects of the pandemic*’ on Children and Young People.

Our organisation, like others, continued to work from home following the NI Executive’s advice. This, however, did not curtail our work programme and indeed this was added to, through proactive and reactive areas of work necessary in response to emerging developments. Our Performance Table later in this section, sets out the extent of that work.

In quick summary, we launched our biennial '[Statement on Children's Rights in NI 2](#)' alongside our [Table Monitoring NI Departments' progress on the UNCRC Committee's 2016 Concluding Observations](#). The four UK Commissioners [issued a joint report](#) to the UN Committee in advance of the next periodic examination of the UK State Party as well as a [Children's and Young People's report](#). We issued an updated report on '[UK exit from the EU](#)' prior to the end of the transition period; progressed implementation of the recommendations from our SEND review '[Too Little, Too Late](#)' and monitoring of those from our '[Still Waiting](#)' mental health review. We also continued our work on child poverty and in the range of areas of under safeguarding, equal protection and youth justice.



The publication of the ten year 'Children and Young People Strategy' by the NI Executive in December 2020 was welcome and we continued to advise on the Delivery plan. We had also welcomed commitments made in the 'New Decade, New Approach' Agreement, the planned outcomes in the Programme for Government and specifically that ensuring '*we give our children the best start in life*'. The Children and Young People Strategy will support this, as will domestic incorporation of the UNCRC and NICCY has reiterated the call for this. We will continue to scrutinise delivery on Children's and Young People's Rights and promote good practice in embedding Child rights Impact Assessments (CRIA) (theme of the ENOC Annual Conference) in the development of legislation, strategies and polices relating to them.

Our work and outputs during the year were very much 'informed' by the impact of the NI Executive's Covid-19 response measures on which we continued to provide advice. We also introduced a programme of work on its impact on Children and Young People - the comprehensive report on which will be launched in the next business year.

Work on our formal investigation continued apace while demand on the range of our legal services and functions continued to increase including on our casework service where complaints received grew in complexity.

Children's and Young People's engagement remained integral to our work and a NICCY Youth Panel recruitment campaign has significantly expanded the numbers. Our Corporate Services, Communications and Administrative functions which underpin and support the delivery of outputs and outcomes achieved, was effectively maintained.

It is testament to the commitment and professionalism of the Staff Team across the organisation, that we have achieved much this difficult and unique year, ensuring continuity nonetheless, in working to safeguard and promote the rights and best interests of Children and Young People in NI.



Mairéad McCafferty BA PGCE PQH LLM
Chief Executive

PURPOSE AND ACTIVITIES OF NICCY

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

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) following public sector reforms and the reduction of the number of NICS Departments to nine.

NICCY's Mission (i.e. principal purpose) is:

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

NICCY's Vision is:

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

Our Values

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

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

NICCY's work is required to be guided by the United Nations Convention on the Rights of the Child (UNCRC) - in fulfilling the duties and exercising the powers (see following

diagrams) of the Office as set down in the 2003 Order. This states the Commissioner's paramount consideration shall be the rights of the child or young person; further, that NICCY shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of his/her age and understanding); and have regard to the importance of the role of parents in the upbringing and development of their children.

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

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

The duties and powers are grouped as follows:

NICCY's Statutory Duties

Promote

Awareness and Understanding of the Rights and Best Interests of Children & Young People

Awareness of Function / Location of the Commissioner and how to contact NICCY

Art 7(1), (5) (a) Order

Monitor & Review

The Effectiveness of Law and Practice

The Adequacy and Effectiveness of Services

Art 7(2) & (3) Order

Advise & Communicate

Advise Government and Relevant Authorities;

Communicate effectively with Children and Young Persons and their Parents

Seek Views of Children & Young People

Art 7(4) & (5) Order

NICCY's Statutory Powers

Undertake Commission Challenge

Research or educational activities concerning the Rights or Best Interests of Children and Young Persons or the exercise of Functions

Conduct Investigations as considered necessary or expedient to meet statutory duties

Compile info', provide Advice and publish any matter (including educational activities, investigations and advice) concerning their Rights and Best Interests

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

Issue Guidance Make Representations

In relation to any matter concerning the Rights or Best Interests of Children or Young Persons

Make representations or recommendations to any Body or Person relating to the Rights and Best Interests of Children and Young Persons

Art 8 (2) & (6)

Address Rights Breaches Advocacy

Assist with Complaints to / or against Relevant Authorities

Bring, Intervene in, or Assist in, Legal Proceedings

Art 11, 12 & 14

OBJECTIVES

Our objectives as set out in Corporate Plan 2020-2023 - updated in-year for 2021-'23 in response to the Covid-19, 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, are based on the relevant articles of the UNCRC.

Objective 1:

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

Objective 2:

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

Objective 3:

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

Objective 4:

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

Objective 5:

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

Objective 6:

Ensure NICCY is an effective and efficient organisation.

NICCY's Corporate Plan 2021-2023 is available on our website (www.niccy.org).

The Organisation reports internally on progress against annual Business Plan objectives and targets on a monthly and quarterly basis and externally on a quarterly basis to our Sponsor Department – Department for Communities. This Annual Report details the outputs, broad outcomes and achievements over the course of the business year.

Stakeholder Engagement

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

- Children and Young People;
- Parents and Adults;
- Relevant Authorities as laid down in statute;
- Government, Government Ministers, MLAs and Politicians (NI Executive, NI Assembly, Westminster Government);
- Government Departments (including Sponsor Department) and Officials;
- Councils;
- Statutory Bodies and ALBs (NDPBs);
- 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 Ombudspersons for Children (ENOC), UN Committee on the Rights of the Child (UN CRC), UN Committee on the Rights of Persons with Disabilities UN CRPD), Council of Europe and CEDAW Committee i.e. Bodies/Committees overseeing other relevant International Human Rights Instruments whose work/reports are relevant to NICCY's work.

Domestic, National and International Networks

As well as our NI specific focus, NICCY works across a range of networks. During the year NICCY engaged with all stakeholders listed above through our various fora in pursuance of objectives as set out in our annual business plan.

British Irish Network of Ombudsman and Commissioners (BINOCC)

The network held quarterly meetings (online) on a rotational basis to address and collaborate on issues of common concern across the jurisdictions. This year BINOCC focused on a range of Children's Rights matters e.g. Covid-19, impact of Governmental

measures, education, Brexit, mental health, child poverty, criminal coercion, immigration and UNCRC periodic examination and reporting.

European Network of Commissioners (ENOC)

NICCY is a member of the European Network of Ombudsmen and Commissioners for Children ([ENOC](#)). 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 Commissioner was elected Chair of ENOC and took up this position in September.

The theme of the 24th ENOC Annual Conference this year was 'Child Rights Impact Assessments (CRIAs) on which we input to the development of their [Position Statement](#), CRIA Framework and Tool. Following dissemination to our NI Executive, we began delivering a programme of information seminars to departments and agencies to embed good practice in the development of legislation, strategies and policies relating children and young people.

Both the Conference and Statement was influenced by the European Network of Youth Advisors (ENYA) comprised of young people representing a number of jurisdictions.

UNCRC Committee on the Rights of the Child

NICCY in collaboration with the other UK Children's Commissioners submitted their Report to the Committee in December, in advance of the next periodic examination of the UK State Party – due next year. We also collated the Children's and Young People's UK Report for submission at this time.

In November we launched our biennial '[Statement on Children's Rights in Northern Ireland](#)' ('SOCRNI 2'). We delayed publication of this so that we could reflect on the first six months of the impacts of Covid-19 and the measures put in place by the NI Executive. As usual alongside this, we published our [Monitoring Table](#) on NI Departments' progress against the 2016 UN Concluding Observations.

In its 2016 Concluding Observations, the UN Committee recommended that the State Party expedite:

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

NICCY has called for some time now, for incorporation of the UNCRC to better protect and promote the rights of our children and young people particularly following the UK's exit from the EU and loss of the fundamental Charter of Human Rights as well as the stated future replacement of the Human Rights Act (a Conservative Party manifesto commitment). The New Decade, New Approach Agreement included commitment to address the Bill of Rights for NI; at a session of the Ad Hoc Committee, NICCY again called for the incorporation of the UNCRC. This was reiterated by young people when they attended a session with the Committee.

KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

Key risks faced by NICCY in terms of delivering objectives during the majority of the 2020-21 business year were as set out below. In March, we obviously added those associated with the impact of Covid-19. A Covid-19 specific Risk Register was drawn up though this was amalgamated with the main Corporate Risk Register during the year. Risks were reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary. Inherent and residual ratings reflected agreed levels of risk – some of which were outside the control of NICCY but which impacted on delivery. Our sponsor department (DfC) was kept updated on these through appropriate Accountability meetings and at quarterly Audit and Risk Assurance Committee (ARAC) meetings. We also held a specific ARAC meeting dedicated solely to Covid-19 and our organisational response.

The main corporate risks throughout the year are summarised below:

1. Covid-19: Staff contraction of virus and measures in place to address the crisis cause disruption of work and delivery;
2. Transformation Agenda by the NICS; replacement of Management Statement and Financial Memorandum (MSFM) with 'Partnership Agreement' may compromise NICCY's independence as an Independent Human Rights Institution;
3. Response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
4. NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
5. Organisational Culture: developments may adversely impact performance and delivery;
6. NICCY's first formal investigation using statutory powers may encounter difficulties due to lack of capacity and/or resources causing delay;
7. BREXIT': process and outcome adversely impacts on NICCY's remit i.e. reduces rights protections;
8. Claim from a previous employee;
9. Finance systems and controls are compromised / disrupt payments to Suppliers; and
10. Increased risk of fraud attempts or errors if controls are compromised.

PERFORMANCE SUMMARY REPORT

The organisation met all targets in the 2020-21 business year in relation to the 6 high level Corporate Objectives and 48 Business Plan targets / sub targets – increasing to 51 following review and revision of the Business Plan in Q3. As stated previously, we changed focus in some areas of work and rescheduled work on homelessness into next year as well as adding a programme of work on Covid-19 and the impact on Children and Young People.

As is set out in the ‘Development and Performance During the Year’ summary Table’, we achieved substantial progress with ‘duty bearers’ 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.

Protected Disclosures

Under the Public Interest Disclosure (NI) Order 1998 NICCY is a ‘prescribed person’ to whom ‘protected disclosures’ can be brought by employees regarding concerns or breaches of safeguarding the rights and best interests of children and young people. This Order protects workers who “whistle blow”.

NICCY were first designated as a Prescribed Person by virtue of the Public Interest Disclosure (Prescribed Persons) (Amendment) Order (NI) 2014 (following updating of the Order in 2010, 2012).

During the year under report, we received two separate ‘protected disclosures’. Having investigated following established process, we closed one and another (more complex one) is nearing completion.

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 78-81. The net expenditure for the year ended 31 March 2021 was £1,595,881 (2020 - £1,468,376). This net expenditure resulted in a negative balance in reserves of £59,617 as at 31 March 2021 (negative £15,736 in 2020). Whilst there is a negative balance in reserves as at 31 March 2021, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

Going Concern

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The office is financed through Grant-in Aid from our Sponsor Department, the Department for Communities and 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 2020-2021.

Non-Current Assets

Details of the movements of non-current assets are set out in Notes 3 and 4 on pages 82-93.

PERFORMANCE ANALYSIS

HOW NICCY MEASURES PERFORMANCE

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

Internally via:

- Reporting to the Commissioner;
- Senior Management Team to Chief Executive;
- Leadership and Management Team to Chief Executive;
- Staff Meetings – updates reported on and shared with all;
- Departmental workplans based on annual Business Plans monitored monthly;
- Completion of quarterly Performance Monitoring 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 Quarterly Performance Reports;
- ALB Quarterly Governance Checklists;
- ALB Quarterly Assurance Statements;
- Financial reporting against budget targets, allocations and expenditure; and
- Consumption reporting.

NI Assembly:

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

UN level:

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

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

DEVELOPMENT AND PERFORMANCE 2020-'21

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

Sub-objective	Outcome/Impact
NICCY's work influences Government and its Agencies to more effectively deliver in compliance with children's rights and best interests and promotes respect for same at local, national and international levels while progressing the implementation of UN General Measures of Implementation (as per GC No.5).	<p>NICCY's work influences Government and its Agencies to more effectively deliver in compliance with children's rights and best interests and promotes respect for same at local, national and international levels while progressing the implementation of UN General Measures of Implementation (as per GC No.5).</p>
<ul style="list-style-type: none"> • Highlight and promote Key Child's Rights issues at Local, National and International levels. • Progress UNCRC measures of implementation. 	<p>Children's Rights across NICCY's key priorities and Covid-19 pandemic highlighted with NI Government Ministers and Departments. Commitments given by Ministers to progress calls within their remits.</p> <p>Second 'Statement of Children's Rights in NI' published assessing NI Department's delivery on NICCY's key priorities since 2018 and during the first 6 months of the COVID-19 pandemic making 40 recommendations across 9 areas.</p> <p>A Children's and Young People's version and resources produced.</p> <p>Published Monitoring Table on NI Department's delivery against current UN Committee's Concluding Observations and NICCY's responses.</p> <p>UK Children's Commissioners 'List of Issues Prior to Reporting' report to the UN Committee on the Rights of the Child in December '20.</p> <p>Co-ordinated a CYP's report to the Committee on behalf of the four UK Commissioners incorporating children's and young people's voices from across the UK, including Northern Ireland.</p> <p>Minister of Sponsor Department agreed to progress action in response to 'Article 24' report on the Review of NICCY's legislation. Oral and written evidence provided to Stormont Ad Hoc Committee on the Bill of Rights for NI including recommendation to incorporate the UNCRC in NI. Also four NICCY Youth Panel members provided evidence to the Committee and another seven participated in a focus group outlining importance of incorporation of the UNCRC for young people into domestic legislation.</p> <p>Participated in the development, content and production of ENOC's Position Statement on CRIAs and the accompanying Framework and Tool. NICCY Youth Panel also participated in the European Network of Youth Advisers' (ENYA) Forum, which informed ENOC's development of CRIA Statement.</p>

Sub-objective	Outcome/Impact
<ul style="list-style-type: none"> • Monitor and advise on implementation of Children's Services Co-operation Act (CSCA) (2015) and the Children and Young People Strategy (CYPS) Delivery Plan • Monitor impact of 'Brexit' on the Rights of Children and Young People • Monitor impact of COVID-19 Pandemic on Children and Young People's Rights. 	<p>NICCY issued advice on CRIA to NI Government Departments and Agencies. We also began a programme of delivering information sessions to Departments on implementation of good practice in CRIA.</p> <p>NICCY continued to advise and monitor the implementation of the application of the Children's Services Co-operation Act (CSCA) across relevant areas and developments and, following NI Executive publication of the Children and Young People Strategy (CYPS), on the proposed Delivery Plan indicators.</p> <p>Two roundtable meetings held with Departmental Brexit leads to monitor ongoing impact 2020-'21. Brexit paper highlighting key child rights issues published in December 2020, along with UK-wide Lol report (noted above).</p> <p>Gathered data to inform NICCY's report on the impact of Government's response to the COVID-19 pandemic on children and young people including:</p> <ul style="list-style-type: none"> • Commissioned modules of questions on the impact of COVID-19 in the 'Kids Life and Times' Survey 2020 and the 'Young Life and Times' Survey 2021; • Commissioned research on the experiences of professionals working in the Voluntary, Community and Statutory Sectors in delivering for children through the COVID-19 pandemic; and • Conducted focus groups with 11 groups of 'vulnerable' children and young people with NGO partners. <p>NICCY Youth Panel took part in:</p> <ul style="list-style-type: none"> • Two evidence sessions with the Committee for Education; and • One evidence session to the Health Committee. <p>Intergenerational Initiative: NICCY and COPNI partnered, facilitating conversations between older and young people about their experiences during COVID, focusing particularly on social isolation, whether they could access reliable, easy to understand information, and whether they felt they were listened to, in decisions affecting them during the pandemic.</p>

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

Sub-objective	Outcome/Impact
Tackling Child Poverty: We will raise awareness of the high levels of child poverty in Northern Ireland, its impact on children's lives and advise Government on appropriate action to tackle it.	<ul style="list-style-type: none"> Advise Government on the development of an Anti-Poverty Strategy that will effectively reduce Child Poverty. <p>Provided an overview on child poverty in NICCY's SOCRNI 2 report, along with key recommendations to the NI Executive.</p> <p>As a member of the Anti-Poverty Strategy Co-design group, NICCY has participated in monthly meetings to advise on the development of the Strategy.</p>
Improving Mental Health and Wellbeing: 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.	<ul style="list-style-type: none"> Advise and Monitor implementation of recommendations from NICCY's Rights Based Review - Still Waiting. Provide advice to government on legislation, policy and practice relevant to Child and Adolescent Mental Health and Wellbeing. <p>Implementation of NICCY's Still Waiting recommendations continues and has been included in DoH Mental Health Action plan. A suite of four reports were published as part of the monitoring process providing a comprehensive assessment of progress in implementing the DoH Still Waiting Action Plan (SWAP) i.e.</p> <ol style="list-style-type: none"> 1. Detailed assessment of progress; 2. A summary progress report; 3. A Children's and Young People's version; and 4. A CAMHS Data Report in which included collation of official CAMHS data 2014-'19 in the absence of DoH or HSCB publishing CAMHS service activity data on a regular basis. <p>Advice issued on:</p> <ul style="list-style-type: none"> • The Mental Health Strategy; • Substance Use Strategy; and • Emotional Health and Wellbeing in Schools Framework and implementation plan. <p>NICCY continues to provide a clear position in relation to closing the gaps in Mental Capacity legislation.</p> <p>Meetings held throughout the year with a range of stakeholders to discuss NICCY's advice on reform of the mental health service / support, including provision of oral and written evidence to the Health and Education Committees on the impact of COVID-19 on children's and young people's mental health and the implications for Government policy. NICCY has developed a strong working relationship with the Mental Health Champion which included a joint evidence session with the Health Committee. NICCY Youth Panel, and 'Elephant in the Room' (EITR) developed and</p>

Sub-objective	Outcome/Impact
	launched a Mental Health Toolkit to enable young people to campaign on the issue.
Overcoming Educational Inequalities and Promoting Inclusion: 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.	
<ul style="list-style-type: none"> • Work towards transformational reform of the education system. • Overseeing the monitoring and implementation of our Review of SEN provision 'Too little, too late'. 	<p>NICCY provided advice to the Education Minister, Department of Education and Education Committee that the Independent Review of Education, as committed to in the 'New Decade, New Approach' Deal, must be predicated on children's and young people's right to education as per Articles 28 and 29 of the UNCRC.</p> <ul style="list-style-type: none"> • In June 2020, oral evidence was provided to the Education Committee; two briefing papers were provided in advance, one of which focused on the Independent Review of Education. <p>In October, we submitted a comprehensive advice paper to the Expert Panel on Educational Underachievement, followed by a meeting.</p> <p>Much of our education work throughout the year involved advising relevant authorities and monitoring the impacts of COVID-19 on education provision, liaising, meeting and issuing formal advice on a range of issues. We submitted a range of advice papers covering school closures, arrangements for exams and appeals, post-primary school admissions, temporary modification of SEN Duties and provisions; and mitigations to ensure the safe and sustainable re-opening of schools.</p> <p>The NICCY Youth Panel (NYP) had the opportunity to contribute to guidance, and share experiences and opinions with key educational stakeholders. NYP held six meetings (via Zoom) with CCEA (Chief Executive/Interim Chief Executive) in relation to exams and appeals. Feedback from the panel helped inform: the FAQs on CCEA website; Appeals process 2020; exams process for GCSE, AS & A Level in 20/21 academic year; and 2021 appeals process.</p> <p>Government and relevant authorities informed and made aware of the rights implications of the measures taken including breaches and potential breaches of children's rights and best interests.</p> <p>Disseminated the findings from 'Too Little, Too Late' (TLTL) and worked with relevant authorities to progress implementation of the recommendations including:</p> <ul style="list-style-type: none"> • Giving evidence to Education Committee; • Developing a monitoring and evaluation framework; and • Raising SEND in all engagement with relevant authorities focussing on

Sub-objective	Outcome/Impact
	<p>commitment to progressing.</p> <p>Formal structures were established by the Dept of Education and Education Authority to collate and progress the implementation of the recommendations from 'TLTL' and other reviews. This includes the SEND Programme Board on which NICCY is represented and provides advice.</p> <p>Provided advice to DE on the SEND Framework and other critical issues for children with SEN and disability i.e.</p> <ul style="list-style-type: none"> • Issued comprehensive advice papers to DE, on draft SEN Regulations and the Code, and an addendum outlining potential child's rights breaches; issuing comprehensive recommendations to ensure that the new SEND Framework protects children's rights; and • Issued an advice paper on the draft Special Schools Area Planning Framework and draft Framework for Specialist Provision in Mainstream Schools with recommendations to ensure there is improved availability, accessibility and consistency in provision across Northern Ireland.
Addressing the Legacy of the Conflict: 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.	
<ul style="list-style-type: none"> • Address coercive control, assaults and exploitation of children and young people by criminal gangs. • Continue to advise relevant authorities / bodies on matters relating to the Legacy of the Conflict. • Advise Government on respecting and promoting the right of the child to explore and celebrate their cultural identity and to recognise the right of others to celebrate theirs. 	<p>NICCY advised on issues facing children and young people subject to 'paramilitary style' abuse or exploitation and engaged with a range of politicians and relevant departmental officials on tackling paramilitarism and criminality. As stated previously, NICCY believes that this issue is one of safeguarding / child protection for statutory bodies and communities and has raised as such during the year under report.</p> <p>NB: The range of impacts including transgenerational impacts due to the legacy of the conflict here has been addressed elsewhere in our work e.g. mental ill health, lack of participation, disaffection, educational under achievement, etc.</p> <p>Young people were empowered to voice their thoughts and opinions on identity and cultural issues during the decade of centenaries and associated commemorations.</p> <p>Cultural Commemorations: In partnership with the Nerve Centre and Museums NI, NICCY Youth Panel members completed an online programme, exploring Child Rights and Cultural Identity and developed an understanding of cultural celebrations / commemorations within a child</p>

Sub-objective	Outcome/Impact
	<p>rights framework. Young people reflected on these themes while developing new digital skills. Audio content (podcasts) will be included in an exhibition at the Ulster Museum during 2021. An online version of the exhibition will also be created.</p> <p>NICCY Youth Panel Statement on Cultural Commemorations: NYP hosted an evidence gathering event ('Celebrating Rights – Right to Celebrate') as part of Human Rights Festival week to explore cultural commemorations and children's rights. 36 participants including young people, representatives from Statutory, NGO and academic institutions input, and young people progressed work on a statement on NI Centenary commemorations within a child rights framework; this to be finalised in 2021-22.</p>
Challenging Discrimination: We will provide robust challenge where children and young people experience discrimination.	
<ul style="list-style-type: none"> • Age discrimination legislation in accessing goods, facilities and services includes all children and young people. • Ensure equal protection from assault in the home for children and young people and improved support for parents and families. 	<p>TEO is aware of NICCY's position on proposed age discrimination legislation (in access to goods, facilities and services) and advised on progression as identified in 'New Decade, New Approach' (2020).</p> <p>NICCY has continued engagement with key stakeholders including sustained dialogue with the Justice and Health Ministers, elected representatives, our NGO colleagues and through liaison with colleagues and officials in other jurisdictions. Our 'Equal Protection - Improving Outcomes' paper and updating of our key messages document has ensured a robust evidence base and sustained focus by NICCY has resulted in greater level of support amongst key political representatives. It is important to note that for the first time reform has been actively considered since the introduction of the 2006 Law Reform (Miscellaneous Provisions) Order although unlikely to happen until after the next Assembly elections.</p>

Sub-objective	Outcome/Impact
Strengthening Safeguarding provisions: Safeguarding arrangements for children and young people are strengthened as NICCY monitors and provides advice on provisions to protect children, including in relation to Child Sexual Exploitation and Separated Children Subject to Immigration Control.	
<ul style="list-style-type: none"> • Sexual offences against children and Child Sexual Exploitation (CSE) - Ensure effectiveness of arrangements to protect and support victims of sexual offences. • Children and Families Subject to Immigration Control or new to Northern Ireland - Ensure effectiveness of arrangements to support Separated Children and families subject to immigration control. • Safeguarding and social care – Provide advice on matters as determined by NICCY. 	<p>NICCY has continued to draw attention to the ongoing need to ensure full implementation of recommendations to the Independent Inquiry into CSE and the Gillen Review into law and procedures in cases of serious sexual offences. We continue to call for a child rights compliant response to child victims of sexual offences, based on the Barnahus model. The CJI's CSE Inspection report has highlighted NICCY's authoritative work in this area and engagement with DoJ on the need to progress reforms to properly safeguard the rights of child victims and witnesses of sexual offences is now reflected in Departmental commitments to explore Barnahus in more depth. Therefore, NICCY will be commissioning research on the introduction of Barnahus in Northern Ireland.</p> <p>NICCY has provided advice on the development of a regional model to support Separated Children and has supported DoH to develop a Child Rights Impact Assessment as part of this. NICCY's ongoing engagement with Home Office has seen progress on key issues such as the interviewing of children in child friendly premises; contact with Home Office and HSCB on the application to the EU Settled Status Scheme to children in Northern Ireland to ensure their rights are protected at this critical time is continuing.</p> <p>NICCY has also provided evidence to the Council of Europe GRETA experts on the implementation of the Convention on Action against Trafficking in Human Beings in preparation for the GRETA report to the UK Government.</p> <p>NICCY has also commissioned a scoping paper on families who are subject to No Recourse to Public Funds conditions and undertaken ongoing engagement with HSCB to clarify access arrangements to Family Support Hubs and associated services where interpreter services are required.</p> <p>NICCY has continued to provide formal advice and secure improvements in key areas regarding children's rights across safeguarding and social care protections. This includes the considerable strengthening of the provisions of the Domestic Abuse and Family Proceedings Bill.</p> <p>NICCY also provided ongoing monitoring in relation to 'The Children's Social Care (Coronavirus) Regulations' and Guidance which were both amended prior to introduction, in line with NICCY's position that they should be further restricted with high thresholds for their use; we ensured</p>

Sub-objective	Outcome/Impact
	<p>the views of young people informed our advice. Following some further consultation including with children, the Department did not seek to further extend these as intended, thus ensuring statutory safeguards did not continue to be diluted.</p> <p>The published strategy for children in care ‘A Life Deserved’ is the first one in Northern Ireland to be accompanied by a Child’s Rights Impact Assessment on which NICCY provided significant advice. Both this and the strategy have been strengthened through advice processes to embed a stronger child rights framework.</p> <p>Preparatory work undertaken to progress the child rights-based review on the use of Restraint and Seclusion in educational settings, due to be published December 2021. NICCY gave evidence to NIA Education Committee in December 2020 with regard to the review.</p> <p>NICCY continues to engage with DE on their complementary review of Restrictive Practices.</p>
Addressing Issues In Youth Justice: NICCY's advice promotes greater adherence to and consideration of, the Rights of Children and Young People Rights in the youth justice system.	
<ul style="list-style-type: none"> • Children and Young People involved with the youth justice system have their rights respected and protected. 	<p>NICCY continues to liaise with the NI Policing Board and senior PSNI Officers and participates in the PSNI Youth Champions fora to address a range of issues; this year including:</p> <ul style="list-style-type: none"> • Stop and Search; • Spit and Bite Guards; • Use of children as Covert Human Intelligence Sources (CHIS); • Missing children; • Trafficked children; • Police Engagement with Young People; and • Body worn video cameras. <p>Through membership of Youth Champions Sub Working Group solely focused on Stop and Search (S&S), NICCY informed the design and development of a regional young person’s opinion survey on the PSNI use of S&S, ensuring a child rights focus.</p> <p>An oral evidence session was held with the NIA Justice Committee to address a child’s right approach to Youth Justice.</p> <p>Advice Papers on the following were issued:</p> <ul style="list-style-type: none"> • Justice Committee: Retention of a young person’s biometric data and fingerprints; • DOJ’s Transitioning Youth Justice Strategy;

Sub-objective	Outcome/Impact
	<ul style="list-style-type: none"> • DOJ/DOH Regional Care and Justice Campus; • PSNI's impact on Rights during Pandemic.
Addressing Homelessness: NICCY identifies the extent, and root causes of housing security to inform advice to Government.	
<ul style="list-style-type: none"> • Conduct a scoping study on the Rights of Children and Young People who are homeless or facing housing insecurity. 	<p>Due to the volume of work generated as a result of the Covid-19 pandemic throughout the year, the decision was taken to postpone commencement of this work until Q4 of the 2021/22 business year.</p>
Addressing Health Waiting Lists: NICCY's scrutiny of health waiting lists leads to children facing shorter delays accessing appointments and treatments.	
<ul style="list-style-type: none"> • Address waiting lists for Children and Young People requiring health consultations, tests and treatments face shorter delays, resulting in better outcomes. 	<p>Work has progressed on the Review to be published in September 2021. NICCY has successfully accessed disaggregated data on waiting times for children across a range of health services. Discussion groups have been held with parent / carers and children impacted by delays in accessing healthcare and will ensure that the voices of families and children are at the centre of the report. Briefings have been provided to a range of professional health networks, these include members of the Child Heath Partnership, Royal College of Paediatrics and Child Health (RCPCH) and the Royal College of Surgeons. All stakeholder engagement will inform the final review findings and recommendations and has provided a valuable opportunity to raise awareness of NICCY and children's rights in the context of health and health service delivery.</p>
Children's rights and the Environment: Supporting a youth led initiative to explore the child rights implications of environmental matters, engaging a wide range of children and young people and to promote their calls.	
<ul style="list-style-type: none"> • Support YP to develop a position paper on Children's Rights and the Environment. 	<p>NICCY submitted a joint proposal with the Scottish Commissioner for Children and Young People (SCCYP) to develop an interactive platform for children and young people internationally, to engage with COP-26 conference delegates in relation to the impact of climate change on children's rights. NYP members continue to work on an environmental capacity building programme.</p> <p>NICCY Youth Panel members briefed the NI All Party Group (APG) on Climate Action in relation to how the climate emergency can impact children's rights. This ensured Children's Rights were included in the narrative of the APG as they considered how to respond to the emergency.</p>

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

Sub-objective	Outcome/Impact
Potential breaches of children and young people's rights are fully investigated and addressed.	
Complete Formal Investigation and Produce Report	<p>Formal Investigation</p> <p>NICCY's 1st formal investigation has been significantly progressed including:</p> <ul style="list-style-type: none"> • Relevant documentation/papers received and reviewed; • External experts provided reports; • Independent legal advice received; and • Expert panel sessions held, and advice received across respective areas of expertise.
Conduct Independent Investigations.	<p>Work is ongoing to ensure publication in as timely a manner as possible. The Report, to include a table of recommendations, is to be completed in 2021/22. Following publication, the Register of Recommendations will be monitored as laid out in the 2003 Order establishing the Office.</p> <p>NB: Accredited Investigative Practitioner training has been completed and certification received by relevant staff to maintain a robust process.</p>
Assist children and young people with complaints	<p>All complaints cases were triaged and considered for strategic investigation where appropriate. In the 2020/21 business year we:</p> <ul style="list-style-type: none"> • Addressed 331 cases; • Opened 246 new complaints cases; • Carried forward 85 cases from the previous business year; • Successfully closed 277 complaints cases with matters resolved/no further action required; and • Will carry forward outstanding cases into 2021/22.
Bring, intervene in or assist with legal proceedings	<p>Our Annual Complaints & Legal Report (2019-20) (in updated format) was published. This provides a much more comprehensive overview of the work of the Legal and Investigations Department across all legal functions for stakeholders across legal, social care, education and justice disciplines. (see Report separately)</p> <p>We assessed all requests for legal interventions against NICCY policies. We have been active in several Judicial Reviews across various areas i.e.</p> <ul style="list-style-type: none"> • Intervened in 5 Judicial Review cases concerning the hospitalisation of children with complex needs; (3 settled favourably, 2 are ongoing); • Intervened in a case appealed from SENDIST to the High Court on a point of law. This case concerned restraint and seclusion and the deprivation of liberty;

Sub-objective	Outcome/Impact
Potential breaches of children and young people's rights are fully investigated and addressed.	
Address and investigate Protected Disclosures in line with legislative requirements. NICCY's work is supported by robust legal advice.	<ul style="list-style-type: none"> Intervened in a Judicial Review in relation to the Covid restrictions on outdoor sports for children concerning the lack consultation by TEO with NICCY; The case is ongoing; Intervened in two Judicial Reviews which relate to post primary admissions criteria challenges. Both proceeded and NICCY's intervention was noted as important. <p>Counsel were instructed in all interventions.</p> <p>Tribunal work is ongoing re' SENDIST tribunals which have recommenced following suspension due to Covid. Representation was provided by us in appropriate cases.</p> <p>Our legal CPD event was held in December, the theme of which was on the role of the Intervenor and highlighted the 'added benefit' of NICCY's interventions in cases. 55 people attended the online webinar, the majority being legal practitioners. Awareness was raised amongst legal profession as a result and intervention requests increased.</p> <p>Protected Disclosures Under the 'Public Interests and Disclosure (NI) Order 1998, NICCY is a 'prescribed organisation' to whom concerns around the safeguarding or breaches of rights of children and young people can be brought. Two Protected Disclosures were received in-year. One was successfully resolved and necessary assurances received from the relevant authority. The other more complex case involved a number of engagements with the relevant authorities involved, and it is anticipated will be closed by end of Q1 next business year</p> <p>Legal Advice Legal advice was provided to inform the ongoing work of NICCY e.g. in education; SEND; health waiting lists, and on safeguarding. Advice was also provided to leadership on merits of intervention requests and to Commissioner as/when required.</p> <p>External legal opinions were sought as/when specialist knowledge outside internal expertise was necessary.</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
Promote and monitor awareness of NICCY's work and profile among relevant 'audiences' i.e. media outlets / public / political / CYP.	
Develop an Annual Communications Strategy. Develop specific communications plans for: <ul style="list-style-type: none"> ○ SOCRNI ○ Formal Investigation ○ Other Priority areas/POWS and reactive pieces of work where relevant. 	<ul style="list-style-type: none"> ● Annual Communication Strategy completed and aligned with 2020-21 Business Plan and outworked through the provision of effective comms support and dissemination of NICCY messages and positions across key priority areas and other children's rights issues. ● Reactive work in terms of responding to the Pandemic and its impact on children and young people took priority and was the focus for much of the Communication team's work; communication support was also provided for the SOCRNI 2 and the ongoing Formal Investigation work
Produce NICCY publications and promotional materials.	A wide range of publications produced and disseminated across the year: <ul style="list-style-type: none"> ● A suite of 'SOCRNI 2' reports and 'Monitoring UNCRC COs' Table successfully published and launched at event on 19th November via a hybrid event; ● Published the Annual Complaints and Legal Report; ● We have also been active on the NICCY YouTube channel, with 14 new 'direct videos' that the Commissioner has done for organisations (due to Covid many events have become virtual); and ● Published the NICCY Annual Report and Accounts which was laid in NI Assembly and disseminated online.
Proactive and reactive media engagement. Monitor media engagement i.e. print, broadcast and online.	Key Stakeholders continued to be made aware of NICCY, our work, and priorities. Targets were exceeded in all but one area (regional newspapers) this year - achieved through: <ul style="list-style-type: none"> ● 145 – Media Enquiries (an increase from 71 media enquiries in the previous year); ● 33 - Press Releases (an increase on 12 in the previous year); ● 45 – Statements (an increase on 20 in the previous year); and ● 85 – Interviews (an increase on 33 in the previous year.) <p>This resulted in:</p> <ul style="list-style-type: none"> ● Daily print – (target 30+) 106 (exceeded target by 250%); ● Weekly print – (target 70+) 39 (44% target not reached); ● Radio – (target 50+) 129 (exceeded target by 158% i); ● TV – (target 12+) 23 (exceeded target by 91%); and

<p>Monitor political developments of relevance to NICCY including relevant items of Assembly Business and AQs.</p> <p>Maintain and develop NICCY's website.</p> <p>Undertake online and social media activity to promote NICCY's work.</p>	<ul style="list-style-type: none"> • Online – (target 70+) 743 (exceeded target by 961%). <p>It is important to note that daily print platforms also have online platforms, a lot of which were included in the 'online section' so, audiences from regional areas were reached online.</p> <ul style="list-style-type: none"> • NI Assembly political monitoring has been ongoing with a weekly summary circulated to staff in relation to programmes of work. <p>The website continued to show steady growth with:</p> <ul style="list-style-type: none"> • 27,885 people coming to the site, up from 25,634 last year (c10% increase); • 128,697 page views up from 102,235; • Developments included new SOCRNI 2 section, updates to Still Waiting, and Too Little Too Late and NICCY Youth Panel recruitment section; • 34 press releases (up from 12 previous year); • 20 publications/advice to Gov (up from 9); • The development of new Covid sections of the site and the subsequent updating and maintaining of these as new developments and updates emerged. This included both a general section and a dedicated C&YP section; and • Finally, a review of the NICCY website was also completed, providing very insightful information which will be used to inform the specification for the development of a new site in 2021-22. <p>NICCY's social media sites also showed good steady growth:</p> <ul style="list-style-type: none"> • Twitter continued to be our key social media site (followers up to 6345 from 5579 or by 15%); • Facebook channel also quite grew substantially with 2600 'likes' (up from 1733 or over 50% growth); and • Instagram site also steady growth with 162 new followers to a total of 1284 followers (15% increase).
<p>Greater understanding and awareness of children's and young people's rights, the UNCRC and NICCY's functions and work in achieving its mission.</p>	
<ul style="list-style-type: none"> • Promote and monitor awareness of NICCY's work and profile among relevant 'audiences' 	<p>Greater awareness and understanding of children's rights, NICCY's remit and the UNCRC was achieved through the above. Awareness of NICCY was also surveyed through the KLTS/YLTS and results are due in Q1 2021/22.</p>

<ul style="list-style-type: none"> • Enhance awareness of the UNCRC, C&YP's Rights and NICCY's work/ role with Children and Young People. • Enhance the awareness of the UNCRC, C&YP's Rights and NICCY's work / role with Parents and Carers, Professionals and Practitioners. • Enhance the awareness of the UNCRC, C&YP's Rights and NICCY's work / role with Political Representatives. 	<p>We undertook a wide range of activities to raise awareness among young people, including:</p> <ul style="list-style-type: none"> • Increasing use of online resources during the pandemic, resulting in a 15% increase in Instagram followers; • Dissemination of information to young people as part of the NYP recruitment; • Focus groups as part of COVID-19 research; • SOCRNI 2 C&YP version, along with associated resources and videos; • CYP 'List of Issues Prior to Reporting' Report, summary version and supporting video; and • Mental Health 'HeadsUp' Toolkit developed in partnership with NIYF and the BCC Youth Forum, by young people from each organisation. <p>Annual Complaints and Legal Report published. NICCY profile / awareness of remit, types of cases successfully resolved was enhanced.</p> <p>Other awareness raising activities with parents and carers, professionals and practitioners included: engaging parents and carers through developing links via social media, providing training to trainee youth workers, 'SOCRNI 2' resource pack for teachers/youth workers and delivering workshop for a Masters level course of Advanced Studies in Children's Rights 2020-202, University of Geneva.</p> <p>Key political decision makers heard directly from young people on issues important to them, through the NICCY Youth Panel:</p> <ul style="list-style-type: none"> • Attending Committee for Communities stakeholder event on Alcohol licensing legislation for clubs in Northern Ireland (the Licensing and Registration of Clubs (Amendment) Bill); • Engaging with Mike Nesbitt MLA and Chris Lyttle MLA as part of the launch of the Mental Health Toolkit; • Giving evidence to the Education Committee on Impact of the Covid-19 pandemic on the mental and physical health of children and young people; • Providing evidence to Stormont Ad Hoc Committee on Bill of Rights; • Meeting with the Health Minister to raise issues including mental health, Covid 19 and hidden disabilities; • Participating in the first Shared Island Dialogue – "New Generations and New Voices on the Good Friday Agreement" - organised by the Office of the Taoiseach; and • Presenting to the All Party Group on Climate Action.
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<ul style="list-style-type: none"> Enhance the awareness of the UNCRC, C&YP's Rights and NICCY's work / role with General Public. Enhance the awareness of the UNCRC, C&YP's Rights and NICCY's work / role with Media. 	<p>Stakeholders made aware of NICCY's work and Children's Rights at accessible public events, including the SOCRNI 2 launch and the Human Rights Festival events.</p> <p>Media representatives heard directly from NICCY Youth Panel members through their:</p> <ul style="list-style-type: none"> Participation (with NICCY) in a Press Association interview; and Engagement with the Fermanagh Impartial Reporter re; C&YP wellbeing by filming a short self-made video of how they are coping under lockdown.
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HLO 5: To ensure the participation of children and young people in decision making processes.

Targets	Outcome/Impact
Increased involvement of, and effective mechanisms for, the participation of Children and Young People in decision making affecting their lives.	
<ul style="list-style-type: none"> Develop and support NICCY's Youth Panel (NYP) to ensure that their voice is integral to the work of NICCY. 	<p>NYP meetings held via Zoom due to the Covid-19 crisis. Online technology has been utilised to maintain contact with the NYP, to provide support and to consult with the NYP on areas of work and the current crisis.</p> <p>The NYP were involved in 90 meetings on a range of areas: including:</p> <ul style="list-style-type: none"> Involvement in ENYA Project (Subgroup) on Child Rights Impact Assessments (CRIA); 6 Meetings held with CCEA Chief Exec and staff on exams issues, appeals, guidance and assessments. This also helped inform the FAQ's on CCEA website; NYP Instagram Group meeting to develop content, key messages and video clips on important issues during the crisis; To develop a series of video clips and posts on successive weeks on Easement and Education and on a range of topics and issues Subgroup on Mental Health (see HLO 2); Supporting staff recruitment process; Input to NICCY website review; Working in partnership with other organisations to ensure the voice and views of young people were heard; and Youth Panel member selected to Young People's reference group for House of Lords Select Committee session on Covid-19. <p>NYP recruitment:</p> <p>100 new members were recruited (via online platforms), bringing the total number of young people involved to 154. Initial induction was completed and members are now involved in one of three sub groups in Education, COVID and the Environment.</p> <p>NYP contributed views on the C&YPS's participation mechanism and principles. Key issues include use of CRIAs, training for staff and evidencing the impact of participation.</p> <p>Advice provided on good participative practices shared with key stakeholders to help improve both strategic and operational participation practices with C&YP across statutory sectors. This included advice to NISRA re' 2021 Census, to SEHSCT re' participation within children's residential facilities, to PSNI on Stop and Search survey, to EA on Area Planning, to CVS and to TEO re' engaging and planning a C&YP press conference. Also held biannual Participation Forum meeting with key</p>
<ul style="list-style-type: none"> Advising the NI Assembly, NI Executive, Departments and their agencies in the development of meaningful participation structures, policies and practices. 	

<ul style="list-style-type: none"> • Seeking the views and experiences of children and young people, with lived experience in adverse circumstances and those who may be most marginalised. • Promote effective political awareness and participation by young people. 	<p>stakeholders in statutory, academic and voluntary sectors.</p> <p>Advice provided to NI Assembly with regard to the new Youth Assembly. Participated in Advisory Group and a NYP member participated on youth advisory co-design group.</p> <p>As part of Covid Research we engaged (online) with young people from Lakewood and Woodlands. Independent Advocate engaged on NICCY's behalf, with young people from Beechcroft. NICCY was kept apprised of how Covid is affecting marginalised young people.</p> <p>Engagement with CCEA identified levels of political education at KS3 and KS4 through Learning for Life, Local and Global Citizenship and Active Citizenship.</p>
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HLO 6: To ensure NICCY is an effective and efficient organisation.

Targets	Outcome/Impact
	<p>NICCY has used its resources effectively and efficiently in achieving its mission to safeguard and promote the rights of Children & Young People.</p>
<ul style="list-style-type: none"> Deliver on our Annual Business Plan 2020-21 	<p>We have ensured effective use of all resources – human, financial and physical - throughout the year and enabled flexibility required during the Covid-19 pandemic to allow the organisation to adapt to working from home, providing the necessary equipment for Staff to meet our key objectives and achieve our mission to safeguard and promote the rights of Children and Young People.</p> <p>All resources were effectively assigned to business plan targets through integrated working across the organisation. Two recruitment campaigns were successfully conducted ensuring staffing level gaps were minimised and there was no adverse impact on delivery of objectives.</p> <p>The Business Plan was reviewed during the year to ensure the impact of the COVID-19 pandemic was properly reflected and to facilitate re-prioritisation on key areas of work. Departmental workplans were put in place to support delivery of Business Plan objectives and were supported by individual annual objectives and learning and development activities.</p> <p>Core business work including corporate governance systems, effective risk management, systems of internal control and periodic reporting were also in place. There was effective management of all other areas of the organisation including financial management and allocation of departmental budgets.</p> <p>Meetings with political parties and elected representatives took place throughout the year, as well as monitoring of progress across all areas throughout the year with formal reporting on a monthly, quarterly and annual basis.</p> <p>A range of meetings were held including: Ministers in TEO; Education; Communities and relevant Departmental Officials; NIO; Relevant Authorities; NGOs; ENOC and BINOCC; NICCY Advisory Forum; Children's Champions; Participation Forum; Brexit Dept'al Leads Group; Academics and relevant stakeholders</p> <p>The BCP Team Group met regularly to monitor and manage the effects of the COVID-19 pandemic on the Organisation. All staff have remained working from home since w/c 16/03/20 and systems put in place to ensure all processes remained effective. A Return to the Workplace plan was drafted in consultation with staff along with a phased return and communications plan to ease the transition back to the workplace at the appropriate time.</p>

Targets	Outcome/Impact
<ul style="list-style-type: none"> • Accurately Monitor and Report on NICCY's Performance and Impact. • Ensure effective systems of Corporate Governance. • Effective Performance Management across all areas. 	<p>The Annual Report and Accounts were laid in NI Assembly on 11 November 2020. Necessary reporting on overall performance, activities and expenditure of public funds ensuring appropriate accountability and transparency in relation to NICCY's remit, impact and value for (public money) took place throughout the year providing accountability and transparency.</p> <p>There was effective reporting ensuring good governance and necessary assurances were provided internally and externally to our Sponsor Department DfC, on performance and systems of internal control. FOIs, Whistleblowing, Fraud, Protected Disclosures, Gifts & Hospitality reports were also maintained throughout the year.</p> <p>NICCY adhered to its MSFM with our Sponsor Department and demonstrated effective planning, budgeting, and financial management, robust systems of internal control and corporate governance. These were maintained to high standards with no issues raised by DfC, ARAC, External or Internal Auditors. NICCY continued ongoing communication iro progress on an 'ALB Partnership Agreement'.</p> <p>Effective horizon scanning, risk identification, management and mitigation measures are in place. Quarterly ARAC meetings took place as well as an extraordinary ARAC meeting to address organisational response to COVID-19 Corporate and Departmental Risk Registers were reviewed and updated regularly to ensure they reflected and addressed current risks.</p> <p>External and internal Audits (by NIAO and ASM respectively) received satisfactory ratings. An outstanding P.1 Internal Audit recommendation on 'organisational alignment with legislation' required action by Sponsor Department Minister who provided commitment to progress necessary changes to NICCY's legislation.</p> <p>The Performance Management Policy was updated in line with best practice ensuring effective and consistent performance management of all staff and achievement of organisational objectives. Internal training was provided on this.</p> <p>Annual objectives for all staff for 2020/21 business year were completed based on Business Plan, job descriptions and departmental workplans and with regular 1-1s held throughout the year to ensure progression against objectives.</p> <p>Personal Development Plans were also agreed with staff and an Annual Training plan put in place incorporating individual training needs and mandatory staff training via external providers and LInKS online.</p>

Targets	Outcome/Impact
<ul style="list-style-type: none"> Prompt implementation of and / or updating of relevant policies, procedures or practices as required. 	<p>Reviews and updates to policy and practice were carried out and implemented ensuring the organisation is compliant with these as necessary.</p>
<ul style="list-style-type: none"> Progress Organisational Accreditation levels 	<p>Organisational culture change was progressed during the year and our Investors in People accreditation ‘journey’ continued with a follow up survey for all staff held in Q4. The suggestions from this are being progressed as further actions in our Action Plan to be developed following a review of the restructure. ‘Values and behaviours’ work continued through the year and a Staff Charter finalised. Agreed values and behaviours to inform our work / practice are included in all Staff objectives.</p>
<ul style="list-style-type: none"> Review NICCY’s Corporate Social Responsibilities 	<p>Ongoing review of shared services throughout the year was discussed by Chief Executives of organisations who share premises and IT services at Equality House at their periodic meetings and through Staff participation in the ‘Premises Committee’. Further opportunities were presented through working from home e.g. reduction of carbon footprint through much reduced travel, less use of paper or plastic and facilities use.</p>
	<p>Opportunities for making best use of public money were considered including in procurement activities and working in partnership with other organisations.</p>
	<p>Working from home has presented opportunities for the future to further explore ‘agile working’ in anticipation of the planned premises move in 2024/’25. Staff wellbeing has been a priority with a number of initiatives and training interventions provided and a staff wellbeing group set up to drive forward work in this area.</p>
<ul style="list-style-type: none"> Work with other Organisations 	<p>Business Plan work with relevant stakeholders across the statutory, voluntary and community sector was integral to delivery on organisational objectives and outputs throughout the year (too many to list). Each area necessitated staff engagement at all levels and we ensured we kept stakeholders informed of developments via our range of fora.</p>
<ul style="list-style-type: none"> Develop Annual Business Plan 2021-22 	<p>Our Annual Business Plan 2021-‘22 was developed in line with the second year of our Corporate Plan 2020-’23. Robust processes are in place to produce our Business Plans which are then submitted to our sponsor Department as required before publication on our website.</p>
<ul style="list-style-type: none"> Review Corporate Plan 2020-23 in light of COVID-19 Pandemic 	<p>Our Corporate Plan was reviewed to reflect the impact of COVID-19 and assessment of likely ongoing impact for the period of the Corporate Plan 2020-23. This was also submitted to DfC for information and following Ministerial sign off, publication on our website.</p>

ARAC NON-EXECUTIVE MEMBERS' REPORT

It has been a very strange year for the Audit and Risk Assurance Committee which provides independent assurance to the Commissioner and Chief Executive on the comprehensiveness of governance and control, risk management and the integrity of financial statements.

The NI Assembly was re-established in January 2020, having been suspended for 3 years, and it appeared that there could be the possibility of some progress on a number of long-standing issues such as the Article 24 Report on the Review of NICCY's legislation. However, at around the same time, the Covid-19 virus was spreading rapidly across the world to reach pandemic proportion resulting in an almost complete 'lockdown' of society in the UK by March 2020. This meant that the NICCY office had to close and all staff had to work from home communicating by email and through remote meeting platforms. As a consequence, urgent time-bound processes were able to continue through virtual meetings and other important processes which were not immediately urgent became prolonged.

The lockdown which caused the closure of schools and all but essential services lasted into the summer months before a partial easing was allowed by government only to be followed by further restrictions during the winter as the virus almost overwhelmed hospitals and the health service and resulted in another almost complete lockdown immediately after Christmas 2020. This lasted to the Spring of 2021 before some restrictions on travel and trade could start to be lifted as vaccination of the public against the virus was rolled out on a priority basis.

Despite the restrictions ARAC met virtually during the year on 9 June 2020, 21 October 2020, 8 December 2020 and 16 March 2021 and carried out its normal functions with all attendees joining remotely. An additional ARAC meeting was held in 1 December 2020 to specifically consider risks posed to NICCY by Covid-19. A Covid risk register was created which then was amalgamated into the Corporate Risk Register which is examined by ARAC at each meeting.

On behalf of ARAC I wish to praise the Commissioner and her staff who through remote working away from the office and at home have allowed NICCY to continue its normal functions. The public launch of the Special Education Needs and Disability Report "Too Little, Too Late" which had been planned for 31 March 2020 had to be hastily called off at short notice and instead launched on-line but nonetheless was successful in targeting the areas for action by other agencies which are not making sufficient progress in this important workstream. Similarly, the Monitoring Report on "Still Waiting" on Children and Young Peoples' mental health issues was published on-line in February 2020. Important functions for ARAC with fixed timelines such as the preparation of the Financial Accounts and Annual Report, Internal and External Audits all continued generally as normal even

though the office was closed throughout the year. The pandemic also caused adjustments to the Annual Business Plan for 2020-21 and the Corporate Plan 2020-23.

However, it has to be reported that there has been no progress on the Review of NICCY's legislative framework which was first raised with the sponsor Department (then the Office of the First Minister and Deputy First Minister) as far back as 2007 and again in 2012 and now with the current Sponsor, the Department for Communities (DfC), in 2015 as endorsed by the new Commissioner. A subsequent 'Article 24' Report was updated and reissued to DfC in 2019. With the return of the NI Assembly this has been escalated to the Minister but the lack of progress has resulted in a recent Priority 1 Finding (the only one) by the Internal Auditor. There also has been little or slow progress on the Partnership Agreement to replace the Management Statement and Financial Memorandum and the review of DfC Arm's Length Bodies. The main reason for this lack of progress is diversion due to Covid-19 priorities. The UK withdrawal from the EU (Brexit) is another significant challenge for NICCY and a report was published in December 2020 on the implications for Children and Young People.

Finally, I would like to thank my fellow Committee members, Lesley Mitchell and Larry O'Neill, the Commissioner, Chief Executive, other NICCY staff and the external attendees at ARAC from Internal and External Audit and the Department for their diligence and forbearance during this very difficult year.

Paul Archer
Chairperson
NICCY Audit & Risk Assurance 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 - which are included in our triennial Corporate and annual Business Plans.

Relevant policies governing fraud, bribery, whistleblowing and codes of conduct are periodically reviewed as per our 'Policy Review Schedule' and updates implemented.

We also monitor developments to ensure NICCY can respond in a timely and effective manner as/when required. This includes 'horizon scanning' where potential emerging issues can be identified, and necessary action taken; these may be in the political, social, economic, legal, environmental or technological fields.

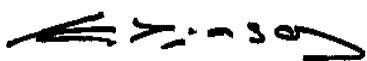
NICCY complies with the guidelines of the Data Protection Act 2018 which adopted GDPR into UK law.

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 thus ensuring a focus on efficiencies and 'value for money'. This year we progressed partnership working and have done so with CCEA, CLC, etc; as NICCY currently shares premises, facilities and IT, it is not possible to do anything further on these however, we have been preparing for 'agile' working pending premises move (now, we are informed, to be in 2024). Staff are also members of the Equality House 'Premises' and 'HR' sub groups which consider ways to promote sustainability throughout the year. Relevant actions in summary also include:

- Partnership working with external organisations as/where possible and appropriate in pursuit of common objectives in line with respective remits e.g. this year we continued our partnership work with CCEA and legal work with CLC;
- Reducing business travel as/where possible, through greater use of video/teleconferencing/Skype facilities; this has become more prevalent since the advent of Covid-19;
- Reducing paper use / printing by use of Tablet PCs and encouraging duplex printing two pages, multi-page printing on A4 paper;
- Staff participation in the Government's "Cycle to Work" Scheme;
- Reducing our waste and increasing recycling levels; and
- Reducing our contribution to climate change in terms of energy consumption and related CO₂ emission.

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



Koulla Yiasouma
Commissioner and Accounting Officer
2 November 2021

2. ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE REPORT

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

DIRECTOR'S REPORT

NICCY as a 'Corporate Sole' does not have a Board of Directors. The Commissioner for Children and Young People for Northern Ireland (NICCY) is an NI Executive Non-Departmental Public Body (NDPB). The Sponsor Body for NICCY is the Department for the Communities (DfC). NICCY was established on 1 October 2003 under the 'Commissioner for Children and Young People (Northern Ireland) Order 2003'.

The current Commissioner, Koulla Yiasouma, was appointed for a four-year term on 2 March 2015 and re-appointed for a second term of Office on 2 March 2019. The Commissioner is also the Accounting Officer. A Scheme of Delegation is in place as necessary.

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

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, and in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The Commissioner for Children and Young People in Northern Ireland seeks to ensure the highest standards of corporate governance and complies with the principles outlined in Managing Public Money in Northern Ireland (MPMNI) and the Department of Finance Orange Book Management of Risk- Principles and Concepts.

STAFF COMPLEMENT

NICCY's staff complement in 2020-21 totalled 25 staff (23.1 FTE) - 7 male and 18 female. The Commissioner is a public appointment.

LEADERSHIP AND MANAGEMENT TEAM (LMT)

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

Mairéad McCafferty	Chief Executive
Alex Tennant	Head of Policy & Participation
Paula Gillespie	Senior Corporate Services Officer
Niamh Devlin	Senior Policy & Research Officer
Fiona Hunter	Senior Legal & Investigations Officer
Peter McGettrick	Senior Legal & Investigations Officer
Ken Smyth	Senior Participation Officer

During March 2020 the impact of Covid-19 resulted in all staff in NICCY working from home. This was managed by the availability of the necessary IT equipment and systems and has ensured NICCY continued business as usual.

Research and Development

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

Charitable Donations

No charitable donations were made during this financial year.

Payments to Suppliers

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

During the period 85% of invoices (86% in 2019-20) were paid within 10 working days and 94% of invoices (92% in 2019-20) were paid within 30 calendar days.

Data Protection and Freedom of Information

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

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

During the year there were four 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

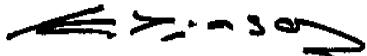
An up to date 'Register of Interests' is maintained by NICCY and is available for inspection at the offices of the Commissioner for Children and Young People N. I. office in Equality House, 7 – 9 Shaftesbury Square, Belfast, BT2 7DP.

Auditors

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

The audit of the financial statements for 2020-21 resulted in an audit fee of £9,500 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. In addition, NIAO were paid £1,250 by NICCY in respect of the bi-annual Nation Fraud Initiative exercise.

Signed by:



Koulla Yiasouma
Commissioner and Accounting Officer
2 November 2021

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.

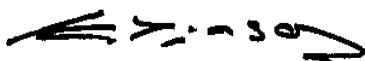
The Commissioner for Children and Young People for Northern Ireland:

Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Auditor:

Northern Ireland Audit Office
1 Bradford Court
Galwally
Belfast
BT8 6RB

Signed by:



Koulla Yiasouma
Commissioner and Accounting Officer
2 November 2021

GOVERNANCE STATEMENT

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

This Governance Statement for the Northern Ireland Commissioner for Children and Young People sets out the governance structures, risk management and internal control procedures that operated during 2020-21 and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. NICCY follows the Department of Finance guidance 'Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013'.

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

Framework and Instruments of Governance

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

The Chief Executive of NICCY has delegated authority for day-to-day management of the organisation, staff, finances, strategic planning, resources and governance arrangements, as well as implementation of Corporate and Business Plan objectives. This is in line with the Scheme of Delegation in place. The Chief Executive reports directly to me.

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

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

Audit and Risk Assurance Committee

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

Member	Meetings attended	Possible meetings
Paul Archer (Chairperson)	5	5
Laurence O'Neill	5	5
Lesley Mitchell	5	5

NB: An extraordinary meeting was held in December 2020 to discuss NICCY's response to the COVID-19 pandemic at which all members of ARAC were present.

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 June 2019. 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 2020-21.

The Audit and Risk Assurance Committee is required to meet quarterly in line with its Terms of Reference. The ARAC met once per quarter, adhered to the agreed work programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 9th June 2020, 21st October 2020, 1st December 2020 (special COVID Risk Meeting), 8th December 2020 and 16th March 2021. 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.

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 Leadership & Management Team have been trained in risk management best practice, to identify and assess risks which might impact on Corporate or Business Plan objectives.

Alongside the Corporate Risk Register, departmental risk registers are reviewed on a monthly basis. A specific COVID-19 Risk Register was developed during the year, and this was subsequently amalgamated with the Corporate Risk Register in Q4. Appropriate controls and mitigation measures are in place and reviewed to ensure effectiveness. Risk management including potential escalation of risks is a standing agenda item at ‘Board’, SMT, LMT and departmental team meetings. The departmental risk registers link directly with the Corporate Risk Register and Business Plan.

During the year under report, the Corporate Risk Register and COVID Risk Register, which were amalgamated in Q4, detailed the following key business risks (see earlier for status update on these):

- Covid-19: Staff contraction of virus and measures in place to address the crisis cause disruption of work and delivery;
- Transformation Agenda by the NICS; replacement of Management Statement and Financial Memorandum (MSFM) with 'Partnership Agreement' may compromise NICCY's independence as an Independent Human Rights Institution;
- Response to Review of NICCY's Legislation: recommendations from both reviews (2007 & 2013) of NICCY's legislation are not progressed compromising NICCY's effectiveness and status as the independent Human Rights Institution for Children and Young People;
- NICCY's reputation: corporate and organisational reputation reduced due to adverse activity and/or adverse media or public attention;
- Organisational Culture: developments may adversely impact performance and delivery;
- NICCY's first formal investigation using statutory powers may encounter difficulties due to lack of capacity and/or resources causing delay;
- BREXIT': process and outcome adversely impacts on NICCY's remit i.e. reduces rights protections;
- Claim from a previous employee;
- Finance systems and controls are compromised / disrupt payments to Suppliers; and
- Increased risk of fraud attempts or errors if controls are compromised

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

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

Internal Control

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

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

- The 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.

Reporting on Management of Outside Interests

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

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 2020-21 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 2021, 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 2020-21 year were as follows:

Audit Area	Assurance Rating
Financial systems	Satisfactory
Legal & Investigations and Policy & Participation.	Satisfactory

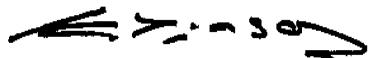
Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

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 and addressed at Accountability meetings.

Review of my own effectiveness

In order to review and ensure my own effectiveness as Accounting Officer, I have had an annual appraisal process with the 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, an ALB Quarterly Performance Report and an Assurance Statement will have been completed, to inform discussions at these meetings. During the meetings held in the period under review there were no exceptions or issues noted.



Koulla Yiasouma
Commissioner and Accounting Officer

REMUNERATION AND STAFF REPORT

Remuneration Report

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

Remuneration Policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Minister has set the 2020-21 NI public sector pay policy (September 2020) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2020-21 was finalised in June 2021. The pay of SCS is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

Service Contracts

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

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

The members of the Senior Management Team are direct employees of the Commissioner (as are all Staff); the appointments, which are open ended, are analogous to grades in the Northern Ireland Civil Service (NICS), with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Salary and pension entitlements

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

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

	2020-21			2019-20		
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	31	105-110	75-80	30	125-130
General Management	Salary £'000	Pension Benefits * (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
M McCafferty (Chief Executive)	75-80	30	105-110	70-75	28	100-105
A Tenant (Head of Policy & Research)	50-55	22	70-75	50-55	22	70-75
Band of Highest Paid Staff Member's Total Remuneration	75-80		75-80			
Median Total Remuneration	32,008		32,800			
Ratio	2.4		2.4			

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

Fair Pay Disclosures (Audited Information)

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

The banded remuneration of the highest paid staff member in the financial year 2020-21 was £75-80K (2019-20 £75-80k). This was 2.4 times (2019-20 2.4) the median remuneration of the workforce, which was £32,008 (2019-20, £32,800).

Remuneration ranged from £10,594 to £79,013 (2019-20 £10,207 to £76,445). Total remuneration does not include severance payments, employer pension contributions, nor the cash equivalent transfer value of pensions.

Salary

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

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31 March 2021.

Pension Entitlements – Commissioner and Senior Management (Audited Information)

	Accrued pension at pension age as at 31 March 2021 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2021 £'000	CETV at 31 March 2020 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Commissioner						
K Yiasouma	30-35 No lump sum	0-2.5 No lump sum	426	387	19	-
Senior Management						
M McCafferty (Chief Executive)	15-20 No lump sum	0 – 2.5 No lump sum	234	201	20	-
A Tenant (Head of Policy & Participation)	5 – 10 No lump sum	0 – 2.5 No lump sum	96	77	13	-

Northern Ireland Civil Service (NICS) Pension Schemes

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

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

Alpha is a ‘Career Average Revalued Earnings’ (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

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

Currently new entrants joining can choose between membership of alpha or joining a ‘money purchase’ stakeholder arrangement with a significant employer contribution (partnership pension account).

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

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

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

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

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website www.finance-ni.gov.uk/civilservicepensions-ni.

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 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

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

Scheme Year 1 April 2021 to 31 March 2022

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

Cash Equivalent Transfer Values

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

Real increase in CETV

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

Staff Report

Number of Senior Staff

	2020-21	2019-20
Band (£75k-£80k)	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	2020-21 Total	2019-20 Total
	£	£	£	£
Wages and Salaries	823,150	30,355	853,505	802,432
Social Security Costs	77,393	-	77,393	66,863
Other Pension Costs	251,543	-	251,543	192,033
Total Net Costs	1,152,086	30,355	1,182,441	1,061,328

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 2020-21, employers' contributions of £251,543 were payable to the NICS pension arrangements (2019-2020 £192,033) at one of three rates in the range 28.70%-34.20% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A scheme valuation exercise was undertaken to set employer contribution rates to the scheme.

For 2020-21, the rates will range from 28.7-34.20. The contribution rates are set to meet the cost of the benefits accruing during 2020-21 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 2020-21.

Average number of persons employed (Audited Information)

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

Number	Permanently employed		2020-21	2019-20
	staff	Others		
Directly Employed	22.1		22.1	20.2
Other		0.6	0.6	0.95
Total	22.1	0.6	22.7	21.15

Others includes agency staff and an inward secondment.

Staff Composition as at 31 March 2021

	2020-21		
	Male	Female	Total
Commissioner	-	1	1
Other senior staff	-	1	1
Other staff	7	16	23
Total	7	18	25

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, 9.0% of the available working days were lost due to staff sickness in NICCY (5.9% in 2019-20). This figure also includes long-term absence which contributed 6.9% of the working days lost (4.4% in 2019-20).

Expenditure on Consultancy

There was no Consultancy expenditure in the financial year 2020-21.

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 (audited)

NICCY released no staff members in 2020-21 under Voluntary Exit Packages. (2019-2020 members of staff released).

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT (Audited Information)

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 2020-21.

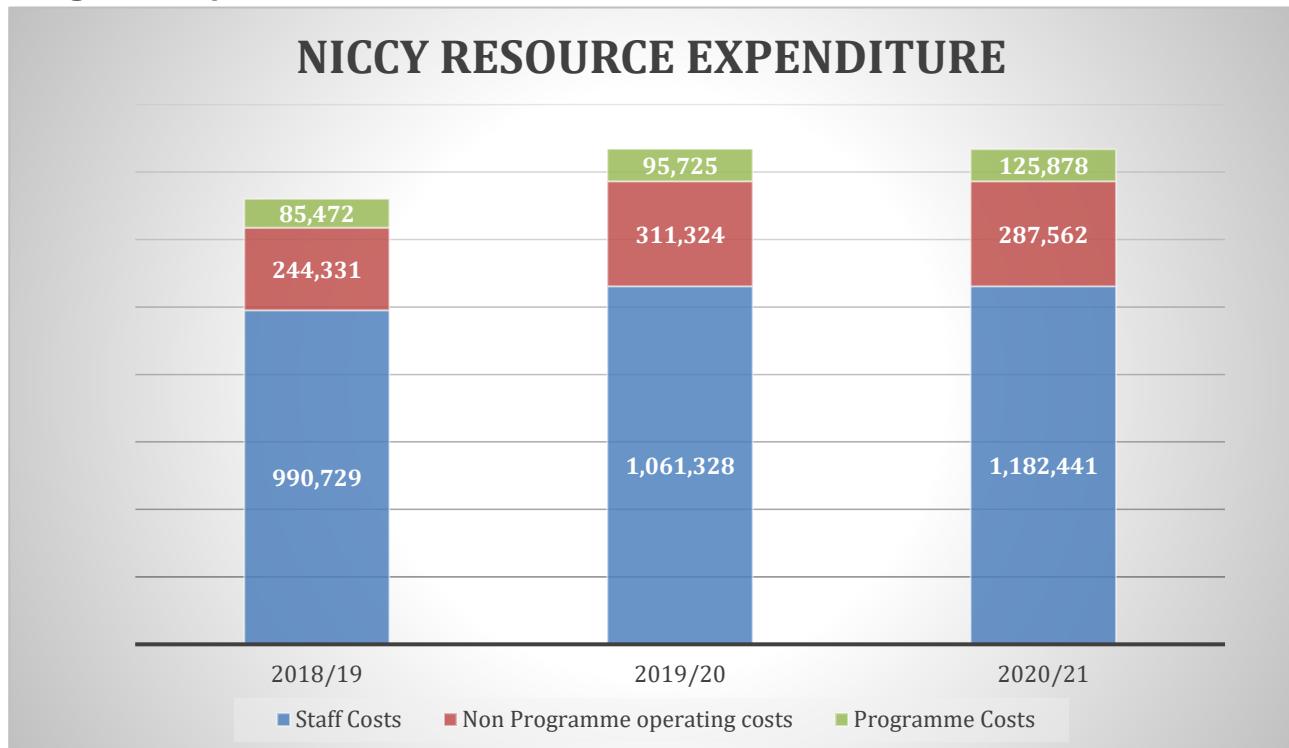
Losses and special payments (Audited Information)

During the year we provided for a sum of £60,000 in respect of a Personal Injury Claim from a former employee.

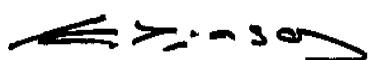
Fees and Charges (Audited Information)

The Commissioner for Children and Young People for Northern Ireland did not earn any income from fees and charges in 2020-21

Long term expenditure trends



Signed by:



Koulla Yiasouma
Commissioner and Accounting Officer
2 November 2021

NORTHERN IRELAND COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

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

Opinion on financial statements

I have audited the financial statements of the Northern Ireland Commissioner for Children and Young People (NICCY) for the year ended 31 March 2021 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. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adapted and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of NICCY's affairs as at 31st March 2021 and of NICCY's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003 and Department of Communities directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of NICCY in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

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

Responsibilities of the Accounting Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always

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

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

My procedures included:

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

- performing analytical procedures to identify unusual or unexpected relationships or movements;
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business; and

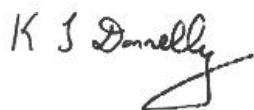
A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.



K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Galwally
BELFAST
BT8 6RB

4th November 2021

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2021

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	2020-21 £	2019-20 £
Staff Salaries and Commissioner's Fees	2	(1,182,441)	(1,061,328)
Other Operating Expenditure	2	(404,857)	(398,460)
Depreciation and impairment charges	2/3/4	(8,583)	(8,588)
		—————	—————
Net operating expenditure for the year		(1,595,881)	(1,468,376)
Other comprehensive net expenditure			
Items that will not be reclassified to net operating costs:			
Net gain/loss on revaluation of property plant and equipment	3	-	325
Net gain/loss on revaluation of intangible assets	4	-	-
		—————	—————
Comprehensive net expenditure for the year		(1,595,881)	(1,468,051)
		—————	—————

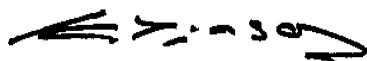
The notes on pages 82-93 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

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	2021	2020
		£	£
Non-current assets:			
Property, plant & equipment	3	14,231	19,514
Total non-current assets		<u>14,231</u>	<u>19,514</u>
Current assets:			
Trade and other receivables	7	10,105	11,403
Cash and cash equivalents	6	101,693	44,923
Total current assets		<u>111,798</u>	<u>56,326</u>
Total assets		<u>126,029</u>	<u>75,840</u>
Current liabilities			
Trade and other payables	8	(125,646)	(91,576)
Provision	9	(60,000)	
Total current liabilities		<u>(185,646)</u>	<u>(91,576)</u>
Total assets less current liabilities		<u>(59,617)</u>	<u>(15,736)</u>
Total assets less total liabilities	3	<u>(59,617)</u>	<u>(15,736)</u>
Taxpayers' equity and other reserves:			
Revaluation reserve		4,028	4,028
General reserve		(63,645)	(19,764)
Total equity		<u>(59,617)</u>	<u>(15,736)</u>

The financial statements on pages 79-81 were approved by the Commissioner on 2 November 2021. The notes on pages 82-93 form part of these accounts.



Koulla Yiasouma, Commissioner and Accounting Officer

STATEMENT OF CASH FLOWS - FOR THE YEAR ENDED 31 MARCH 2021

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	2020-21	2019-2020
		£	£
Cash flows from operating activities			
Net Operating Expenditure		(1,595,881)	(1,468,376)
Adjustments for non-cash transactions	2/3/4	8,583	8,588
(Increase)Decrease in trade and other receivables		1,298	(2,391)
Increase/(Decrease) in trade and other payables		94,070	(25,766)
Net cash inflow/(outflow) from operating activities		(1,491,930)	(1,487,945)
Cash flows from investing activities			
Purchase of property, plant & equipment	3	(3,300)	(23,030)
Net cash inflow/(outflow) from investing activities		(3,300)	(23,030)
Cash flows from financing activities			
Grants from sponsoring department		1,552,000	1,489,000
Net financing		1,552,000	1,489,000
Net increase/(decrease) in cash and cash equivalents in the period		56,770	(21,976)
Cash and cash equivalents at the beginning of the period	6	44,923	66,899
Cash and cash equivalents at the end of the period	6	101,693	44,923

The notes on pages 82 - 93 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2021

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.

	General Fund	Revaluation Reserve	Taxpayers' Equity
	£	£	£
Balance at 31 March 2019	(40,388)	3,703	(36,685)
Grants from Sponsoring department	1,489,000		1,489,000
Comprehensive Net Expenditure for the Year	(1,468,376)	325	(1,468,051)
Other reserves movements including transfers		-	-
Balance at 31 March 2020	(19,764)	4,028	(15,736)
Grants from Sponsoring department	1,552,000		1,552,000
Comprehensive Net Expenditure for the Year	(1,595,881)		(1,595,881)
Other reserves movements including transfers	-	-	-
Balance at 31 March 2021	(63,645)	4,028	(59,617)

The notes on pages 82-93 -form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2020-21 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, although when various purchases of the same class are made at one time these can be pooled. This is in accordance with IAS 8.

1.5 Intangible assets

Whilst there were no intangible asset additions, new additions fall within the ambit of the Grant in Aid and will be fully funded by the Department for Communities.

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

A capitalisation threshold of £1,000 per asset or pool of assets has been applied. This is in accordance with IAS 8.

1.6 Depreciation and amortisation

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

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

1.7 Financial instruments

Cash and cash equivalents

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

Trade and other receivables

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

Trade and other payables

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

1.8 Pension costs

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

The Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities.

1.9 Value added tax

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

1.10 Operating segments

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

1.11 Staff costs

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

1.12 Leases

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

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

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

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. 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	2020-21	2019-20
	£	£
Staff Costs¹:		
Wages and Salaries	853,505	802,432
Social Security Costs	77,393	66,863
Other Pension Costs	251,543	192,033
Rentals Under Operating Leases	60,030	60,189
Policy & Participation	40,395	58,731
Annual Contracts	61,619	51,964
Corporate Services	49,163	37,623
Provision	60,000	0
Rates	25,627	25,332
Communications	14,466	11,835
Electricity	7,999	11,628
Legal & Investigations	36,320	25,158
Travel & Subsistence	4,261	7,614
Audit – External	9,500	9,500
Office Consumables	6,925	8,826
Telephones	2,984	6,767
Staff Training	5,470	33,440
Miscellaneous	6,637	9,251
UNCRC	5,000	12,311
ENOC Event	0	12,308
Repairs	3,471	4,589
Postage	439	720
Staff Recruitment	1,992	7,290
Service Charge	2,559	2,227
Hospitality	0	1,157
 Non-cash items:		
Depreciation	8,583	8,588
Amortisation	-	-
Loss on disposal of property, plant and equipment		
 Total	<hr/> 1,595,881	<hr/> 1,468,376

¹ Further analysis of staff costs is located in the Staff Report on page 67.

3. Property, plant & equipment

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

During the year ended 31 March 2021, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

2019-20	Information Technology	Office Equipment	Furniture	Fixtures	Total
Cost or valuation	£	£	£	£	£
At 1 April 2019	86,617	4,940	106,587	8,382	206,526
Additions	23,030	-	-	-	23,030
Disposals	(12,258)	-	-	-	(12,258)
Revaluations	1,653	71	2,023	162	3,909
At 31 March 2020	99,042	5,011	108,610	8,544	221,207
Depreciation					
At 1 April 2019	83,838	4,940	106,296	6,706	201,780
Charged in year	7,526	-	207	855	8,588
Disposals	(12,258)	-	-	-	(12,258)
Revaluations	1,345	71	2,021	146	3,583
At 31 March 2020	80,451	5,011	108,524	7,707	201,693
Carrying amount at 31 March 2020	18,591	-	86	837	19,514
Carrying amount at 31 March 2019	2,779	-	291	1,676	4,746
Asset financing:					
Owned	18,591	-	86	837	19,514
Carrying amount at 31 March 2020	18,591	-	86	837	19,514

4. Intangible assets

2020-2021	Information Technology Software	Software Licences	Total
	£	£	£
Cost or valuation			
At 1 April 2020	9,499	4,994	14,493
Additions	-	-	-
Disposals	-	-	-
Revaluations	146	77	223
At 31 March 2021	9,645	5,071	14,716
Amortisation			
At 1 April 2020	9,499	4,994	14,493
Charged in year	-	-	-
Disposals	-	-	-
Revaluations	146	77	223
At 31 March 2021	9,645	5,071	14,716
Carrying amount at 31 March 2021			
	-	-	-
Carrying amount at 31 March 2020			
	-	-	-
Asset financing:			
Owned	-	-	-
Carrying amount at 31 March 2021	-	-	-

During the year ended 31 March 2021, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

2019-2020	Information Technology Software	Software Licences	Total
	£	£	£
Cost or valuation			
At 1 April 2019	9,355	4,920	14,275
Additions	-	-	-
Disposals	-	-	-
Revaluations	144	74	218
At 31 March 2020	9,499	4,994	14,493
Amortisation			
At 1 April 2019	9,355	4,920	14,275
Charged in year	-	-	-
Disposals	-	-	-
Revaluations	144	74	218
At 31 March 2020	9,499	4,994	14,493
Carrying amount at 31 March 2020			
Carrying amount at 31 March 2019			
Asset financing:			
Owned	-	-	-
Carrying amount at 31 March 2020	-	-	-

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

	2020-21	2019-20
	£	£
Balance at 1 April	44,923	66,899
Net change in cash and cash equivalent balances	56,770	(21,976)
Balance at 31 March	<u>101,693</u>	<u>44,923</u>

The following balances at 31 March were held at:

Commercial banks and cash in hand	101,693	44,923
Balance at 31 March	<u>101,693</u>	<u>44,923</u>

7. Trade receivables, financial and other assets

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	-	-
Prepayments	<u>10,105</u>	<u>11,403</u>
	<u>10,105</u>	<u>11,403</u>

8. Trade payables, financials and other liabilities

	2020-21	2019-20
	£	£
Amounts falling due within one year		
Taxation and social security	19,854	18,292
Trade payables	21,613	1,278
Accruals	84,179	72,006
	<u>125,646</u>	<u>91,576</u>

9. Provision

	2020-21	2019-20
Amounts falling due within one year	£	£
Provision raised in the year	60,000	-
Provision utilised in year	-	-
Provision written back in year	-	-
	60,000	-

10. Operating leases

£60,030 (£30,189 2020) 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.

	2020-21	2019-20
Buildings:	£	£
Not later than one year	66,454	60,030
Later than one year and not later than five years	65,000	20,010
Later than five years	-	-
	131,454	80,040

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

10. Contingent liabilities disclosed under IAS 37

There is a contingent liability of £10,000 in the year 2020-21 in respect of a personal injury claim.

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 2020-21 was £60,030, with other related occupancy charges of £57,466.

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 the 4th November 2021.

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