



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

**Annual Report and Accounts
2021-22**



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COMMISSION

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2021-22**

Presented to Parliament pursuant to paragraph 5(2) and paragraph 7(3)(b) of
Schedule 7 to the Northern Ireland Act 1998.

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11 October 2022

Rt Hon Chris Heaton-Harris MP
Secretary of State for Northern Ireland
Erskine House
20-32 Chichester Street
Belfast
BT1 4GF

Dear Secretary of State

I have pleasure in submitting to you, as required by paragraph 5(1) of Schedule 7 of the Northern Ireland Act 1998, the twenty second Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2021 to 31 March 2022.

The Annual Report and Accounts includes the Commission's financial statements for the year ending 31 March 2022, which have been prepared in accordance with Paragraph 7 of Schedule 7 of the Northern Ireland Act 1998, and which were certified by the Comptroller and Auditor General on 10 October 2022.

Yours sincerely

Alyson Kilpatrick
Chief Commissioner

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It is available for download at www.nihrc.org

Performance Report Overview

Chief Commissioner's Foreword

This is the annual report and accounts for 1 April 2021 to 31 March 2022. It reflects a year of loss and enormous challenge but also considerable achievement. The Commission continues to fulfil the functions set out in the Belfast (Good Friday) Agreement and added to since then. It has done so, however, by stretching resources which are now beyond their limit. We continue to seek a way forward that enables the Commission to do its job for the benefit of the people of Northern Ireland.

I was appointed as Chief Commissioner in September 2021. I succeeded Les Allamby, whom I must thank for making my task so much easier than it might have been. Les steered the organisation for seven years during which time he ushered in many advances for human rights. I know Les is proud of his work with the Commission, as he should be. Northern Ireland will continue to benefit from his leadership for some time to come.

Sadly, during this year, Commissioner Maura Muldoon passed away. In the short time she sat as a Commissioner she had an enormous impact both on the Commission and with stakeholders. She was building on a life time as a champion of human rights and equality. The Commission is very sorry not to have her with us but will continue to honour her approach by making human rights more practical and effective for every person in Northern Ireland.

The work reflected in this report is due to the incredible team at the Commission. Each and every person has made their own unique contribution and it is greatly appreciated. The Chief Executive David Russell and the Director (Finance, Personnel and Corporate Affairs) Lorraine Hamill require a special thank you for their governance during Covid 19. They kept people safe while making sure that our statutory functions were discharged.

We learned many lessons and are still implementing our solutions through our revised strategic plan. For example, we identified the pressing and growing need for a human rights approach to the provision of public services. Those considering review of the Human Rights Act 1998 will no doubt keep in mind the desperate need greater protection.

Last year the Commission accepted additional responsibilities to advise on and monitor the rights protections built into the Ireland/Northern Ireland Protocol. With the Equality Commission NI, we form the Dedicated Mechanism. To accommodate that extra work, the Commission was fortunate to find additional staff of expertise and experience who have been working relentlessly to explore the scope of protection and the practical impact of withdrawal from the EU. They have achieved so much already.

Finally, I must thank my colleagues on the Board of the Commission. They have welcomed me, supported me, advised me when I was unsure and come together to keep the Commission as an effective organisation that really makes a difference to the lives of Northern Ireland's people. Their experience and expertise across a range of disciplines has been of enormous benefit to our work. While they may be part-time Commissioners they have never refused to give me more of their time than I am entitled to expect. I have only ever had to ask and for that I am truly grateful. It has been my pleasure and privilege to chair this Board since September and I look forward to building on our work.

Alyson Kilpatrick
Chief Commissioner

Statement of Purpose and Activities of the Organisation

Introduction

I am pleased to report on the work of the Northern Ireland Human Rights Commission in 2021-22.

The Commission was established by the Belfast (Good Friday) Agreement. Our governing legislation is the Northern Ireland Act 1998, as amended by the Justice and Security (Northern Ireland) Act 2007 and the European Union (Withdrawal Agreement) Act 2020.

The Commission is a National Human Rights Institution with A status accreditation from the United Nations. This recognition affords special access to the United Nations Human Rights Council and treaty bodies. It means that the organisation operates independently in full accordance with the United Nations General Assembly Resolution 48/134 (the Paris Principles). Further information is available at: www.ohchr.org/english/law/parisprinciples).

The Commission is also a non-departmental public body, and receives grant-in-aid from the United Kingdom government through the Northern Ireland Office. It reports to Parliament through the Secretary of State for Northern Ireland.

What we do

The Commission's primary role is to make sure government and public authorities protect, respect and fulfil the human rights of everyone in Northern Ireland. We also help people understand what their human rights are and what they can do if their rights are violated or abused. To pursue this objective, we consider the full range of civil, political, social, economic and cultural rights. Our work is based on the international human rights treaties ratified by the United Kingdom government, domestic legislation and relevant soft law standards.

The statutory functions of the Commission in accordance with the Northern Ireland Act 1998 are:

1. keeping under review the adequacy and effectiveness in Northern Ireland of law and practice relating to the protection of human rights.
2. advising the Secretary of State and the Northern Ireland Executive of legislative and other measures which ought to be taken to protect human rights—as soon as reasonably practicable after receipt of a general or specific request for advice; and on such other occasions as the Commission thinks appropriate.

3. advising the Northern Ireland Assembly whether legislative Bills are compatible with human rights
4. providing advice to the UK government and Westminster Parliament on matters affecting human rights in NI.
5. conducting investigations on systemic human rights issues. To do so, we may enter places of detention, and can compel individuals and agencies to give oral testimony or to produce documents.
6. promoting understanding and awareness of the importance of human rights in Northern Ireland. To do so, we may undertake or support research and educational activities.
7. providing legal assistance to individuals and initiating strategic cases, including own motion legal challenges.
8. monitoring the implementation of international human rights treaties and reporting to the United Nations and Council of Europe.
9. working in partnership with the Irish Human Rights and Equality Commission as mandated through the joint committee created in accordance with the Belfast (Good Friday) Agreement.

The Commission is mandated in accordance with Article 2(1) of the Protocol on Ireland/Northern Ireland of the European Union Withdrawal Agreement to ensure there is no diminution of rights protected in the 'Rights, Safeguards and Equality of Opportunity' chapter of the Belfast (Good Friday) Agreement as a result of United Kingdom's withdrawal from the European Union. It is also mandated to ensure that, if certain European Union equality laws are changed after 1 January 2021 to improve the protection of human rights, then Northern Ireland will keep pace with those changes.

The Commission exercises this mandate alongside the Equality Commission for Northern Ireland, and through the Joint Committee of representatives of the Human Rights Commissions of Northern Ireland and Ireland.

The Commission's statutory functions for this purpose in accordance with the European Union (Withdrawal Agreement) Act 2020 are:

1. monitoring the implementation of Article 2(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement (rights of individuals).
2. reporting to the Secretary of State and the Executive Office in Northern Ireland on the implementation of Article 2(1)—as soon as reasonably practicable after receipt of a general or specific request

for such a report, and on such other occasions as the Commission thinks.

3. advising the Secretary of State and the Executive Committee of the Assembly of legislative and other measures which ought to be taken to implement Article 2(1)—as soon as reasonably practicable after receipt of a general or specific request for advice, and on such other occasions as the Commission thinks appropriate.
4. advising the Assembly (or a committee of the Assembly) whether a Bill is compatible with Article 2(1)—as soon as reasonably practicable after receipt of a request for advice, and on such other occasions as the Commission thinks appropriate.
5. promoting understanding and awareness of the importance of Article 2(1); and for this purpose we may undertake, commission or provide financial or other assistance for—research, and educational activities.
6. bringing any appropriate matters of relevance to Article 2(1) to the attention of the Specialised Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland established by Article 165 of the Withdrawal Agreement.
7. taking judicial review proceedings in respect of an alleged breach (or potential future breach) of Article 2(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement; or intervening in legal proceedings, whether for judicial review or otherwise, in so far as they relate to an alleged breach (or potential future breach) of Article 2(1).

The Commission is also designated, with the Equality Commission, under the United Nations Convention on the Rights of Disabled Persons as the independent mechanism tasked with promoting, protecting and monitoring implementation of Convention in Northern Ireland. We also engage with other the National Human Rights Institutions in the United Kingdom on issues of common interest.

Our Annual Statement¹, published in December each year, records how much progress has been made towards meeting human rights obligations in Northern Ireland. This strongly informs our future work priorities.

The Commission's work is based on five priorities agreed in our Strategic Plan 2019-22. Each priority is one of substantive public interest, where we believe a real and lasting impact can be made to benefit the lives of people in Northern Ireland.

¹ [Publication - Annual Statement 2021 | Northern Ireland Human Rights Commission \(nihrc.org\)](#)

Priority 1: Building a culture of human rights -

The Commission continued to work with all of its stakeholders to promote understanding and awareness of human rights across Northern Ireland. Following a wide consultation process its new strategic plan 2022-25 identifies five key priorities that will guide the Commission's work for the next three years. It reflects some of NI's most pressing human rights issues including the impact of poverty on quality of living, victims' rights, and access to justice.

These priorities were informed by consulting individuals, organisations, and bodies across Northern Ireland. Events and surveys took place throughout the Autumn 2021 and included 3 public consultations in November 2021 held in Belfast, Derry/Londonderry and an online consultation.

The organisation led through the Chief Commissioners engagement met with a wide range of stakeholders. It continued to engage with the local media to release public statements on a range of issues including: its joint role with the Equality Commission on monitoring the human rights and equality implications of Brexit, concern over potential Human Right Act Reform, its successful challenge to the law on the rehabilitation of offenders, and on the human rights compliance of the ongoing UK Government legacy proposals.

In addition to the organisation's appearances before legislative scrutiny committees the Commission met with representatives from all the five NI Executive political parties in year. It also continued engagement with Members of the House of Commons and House of Lords, including the NI Affairs Committee, Women and Equalities Committee and the Joint Committee on Human Rights.

The Commission worked in 2021-22, within its available resources, to prioritise engagement with children and young people. Engagement sessions were provided to North West Regional College, Fivemiletown, Belfast High, Foyle College and the North Down Community Network's DICE Project.

The Commission continued to provide secretariat support for the Northern Ireland Business and Human Rights Forum, a multi-stakeholder platform which allows Government, business, and civil society to engage on human rights. The current Chair of the Forum is Stephen Abram from A&L Goodbody and the Vice-Chair is Barbara Henry from Caterpillar.

In February 2022, the Business and Human Rights Forum was joined by Minister of Finance, Conor Murphy MLA, to discuss the implementation of

the PPN 05/21 Human Rights in Public Procurement policy which outlines the actions that Departments and other designated public authorities must take to incorporate human rights considerations into contracts when conducting a procurement process. This policy follows on from a lengthy partnership between the Department of Finance and the Commission to seek to protect better protect human rights in public sector contracting.

In January 2022, Queen's Management School and the Forum launched the third cohort of the 'Business and Human Rights Student Ambassador Programme.' The purpose of the Programme is to equip students with the knowledge and skills to act as ambassadors to promote ethics and human rights within business during both their academic studies and future professional careers.

Ahead of COP26, in October 2021, United Nations Special Rapporteur on Human Rights and Environment, Dr. David Boyd provided the keynote address at a Business and Human Rights Forum. Dr Boyd highlighted the vital role human rights institutions have to play in educating the public about the relationship between human rights and the climate crisis as well as in holding governments accountable for protecting everyone's rights from the adverse impacts of climate change and other types of environmental degradation. Forum members also heard a local perspective from Steven Agnew, Head of Renewable NI.

In 2021-22 the Commission also provided secretariat support to the NI Sport and Human Rights Forum. The Forum has been established as a multi-stakeholder platform to facilitate the exchange of knowledge and good practice on sport and human rights issues. The current chair is Conal Heatley from the Commonwealth Games Northern Ireland. On International Women's Day, 8 March 2022, the Forum hosted the first Sport and Human Rights Conference. The Conference supported by the Ulster University, aimed to tackle the barriers to women and girls participating in sport and champion human rights and gender equality in sport. Representation at the event included the Centre for Sport and Human Rights, Disability Sport NI, Women's Aid, Ulster GAA and the Irish Football Association.

In February 2022 participants from sport governing bodies, charities, policy makers and community groups attended a Forum focused meeting on gender identity and sport. Keynote speaker Simon Croft from Gendered Intelligence informed all the participants on the current context relating to gender identity and sport: a subject the Commission will be exploring further in 2022-23.

COP26 NI

In November 2021, the Commission alongside the UK's National Human Rights Institutions produced a joint statement on human rights implications of the climate during the UN Climate Change Conference 2021 (COP26) in Glasgow.

Together with the Scottish Human Rights Commission and the Equality and Human Rights Commission the statement highlighted that climate change continues to threaten the effective enjoyment of a wide range of human rights including the right to life, water and sanitation, food, health, housing, self-determination, culture, and development.

In November, the Commission once again joined the UK Human Rights Bodies to participate in the 2021 Global Alliance NHRI Symposium at COP26. The Commission presented in one of the sessions: NHRIs work on climate change: an interactive exhibition on diverse NHRI practices – Youth, climate change and human rights. This was an opportunity to showcase the Commission's project with Queens University Broadcast Journalism graduates in developing two educational climate animations. These animations explore climate change from a youth perspective, through a human rights lens. The 'Nia' animation has won an award at the Queens University Belfast Students Union Awards and the Commission would like to congratulate all those involved in the project.

Priority 2: Protecting human rights as a consequence of leaving the European Union –

During 2021/22, the Commission initiated a significant programme of research and awareness-raising on Article 2 of the Ireland/NI Protocol, engaging with government, parliaments, stakeholders and the public, as well as considering legal issues, continuing to recruit and train staff and embedding new systems to fulfil its mandate.

NIHRC has raised Protocol Article 2 issues, independently, and jointly with ECNI, in submissions on Bills and Committee Inquiries. These include:

- The Nationality and Borders Bill²
- The Elections Bill³
- House of Lords EU Affairs Committee Sub Committee on the Protocol Introductory Inquiry (June 2021) and Inquiry on UK Government and EU Proposals on the Protocol (November 2021)

² NI Human Rights Commission and Equality Commission NI, 'Joint Submission to House of Lords on the Nationality and Borders Bill, (NIHRC and ECNI, 2022); NI Human Rights Commission, 'Response to Call for Evidence by the Joint Committee on Human Rights on the Nationality and Borders Bill', (NIHRC, 2021); Letter from the NI Human Rights Commission to the Secretary of State for the Home Department, 20 December 2021.

³ Letter from the NI Human Rights Commission and the Equality Commission for NI to the Public Bill Committee on the Elections Bill, 20 October 2021

- House of Commons European Scrutiny Committee Inquiry into the institutional framework of the UK-EU Trade and Co-operation Agreement (October 2021)
- NI Assembly Ad Hoc Cttee on a Bill of Rights (April 2021)
- Council of Europe Committee on Political Affairs and Democracy, Inquiry into Human Rights on the island of Ireland after Brexit (December 2021)

NIHRC has also highlighted Protocol Article 2 within its treaty-monitoring work as set out under objective 4 and within responses to legislation & policy consultation referenced under objective 5, including the review.

The Commissions initiated work to examine the scope of Protocol Article 2, reaching agreement with ECNI on key parts of a working paper, to be published in 2022. Legal opinions were commissioned to assist in this work and research was contracted on the interaction of Protocol Article 2 with access to health, human trafficking, frontier workers, asylum and immigration, all of which will be published in 2022.

The Commission alongside ECNI continued to raise public awareness of the commitment to equality and human rights which the UK Government has made and of the dedicated mechanism function.

In year we highlighted issues facing the community including pet passports, delayed EU Settled Status applications, and access to kosher and halal food.

In January and March 2022, we led a digital and outdoor advertising campaign to raise awareness of the related powers and functions of the Commissions to provide advice and support to individuals who believe their rights have been breached. It ran across the eleven council areas for a period of two weeks in January and again for another period of two weeks in March. In addition, digital advertisements were promoted across Facebook, Instagram and LinkedIn for two periods of four weeks from 17 January to 15 February and 14 March to 11 April.

We have also developed a range of information resources in accessible formats range which have been distributed to advice centres, and community groups across Northern Ireland and engaged directly with stakeholders.

NIHRC and ECNI have jointly presented on Protocol Article 2 to a range of stakeholder groups including the disability sector; the Human Rights Consortium; the NI Committee of the Irish Congress of Trade Unions; women's sector and the Law Society Employment Lawyers Group. The Commissions also met with stakeholders including the Independent Monitoring Authority, the Law Centre and the Ad Hoc Group on North-South and East-West Co-operation.

A working group comprising NIHRC, ECNI and IHREC, met three times to take forward work on the island of Ireland dimension to Protocol Article 2. In November 2021, the boards of the three Commissions met in person in Dundalk. The three Commissions contracted work on the risk of divergence of rights on the island of Ireland, due for publication in 2022.

The three Commissions collaborated with stakeholders to run cross-border stakeholder engagements in May 2021 and March 2022 and gave evidence to the Seanad Special Select Committee on the withdrawal of the UK from the EU (May 2021); and to the NI Assembly Committee for the Executive Office (April 2021 and December 2021).

Priority 3: Poverty, health and well-being -

The Commission has published two research reports on 'The impact of public spending changes in Northern Ireland' and 'The impact of Covid-19 on public services in Northern Ireland'. These reports were provided to the Department for Communities following the establishment of an Independent Advisory Panel for its review of Welfare Mitigations.

In May 2021, the Commission published its monitoring report on the provision of abortion healthcare services, following the recommendations made by the UN Committee on the Elimination of Discrimination against Women.

The Commission has initiated an investigation, under s.69 of the Northern Ireland Act 1998, for the purposes of its monitoring the extent to which "age-appropriate, comprehensive and scientifically accurate education on sexual and reproductive health a compulsory component of curriculum for adolescents covering prevention of early pregnancy and access to abortion" in Northern Ireland in accordance with recommendation of the UN Committee on the Elimination of Discrimination against Women. This remains ongoing and is due to be completed in March 2023.

The Commission also tendered external researchers to produce a landscape review on the Prevention of Drug Addiction and Substance Abuse in Northern Ireland, which will be finalised in 2022.

Priority 4: Meeting domestic and international human rights standards and good governance -

The Commission's 2021 Annual Statement highlighted progress on meeting human rights obligations in Northern Ireland. It was launched online on 9 December 2021, in conjunction with the Speakers Office, led by the new Chief Commissioner.

In line with our role of monitoring compliance and engaging with international human rights mechanisms, the Commission submitted follow-up reports to the Council of Europe Committee of Experts on the

European Charter for Regional and Minority Languages and the UN Committee on the Elimination of Discrimination against Women. The Commission further contributed a report to the UN Human Rights Committee for its consideration of the List of Issues under the International Covenant on Civil and Political Rights. Submissions have also been made to the Council of Europe Framework Convention on the Protection of National Minorities and the UN Universal Periodic Review.

The Disability Forum, established with the Equality Commission, continues to meet in respect of disability issues and preparations for the Northern Ireland input into the UK Independent Mechanism report to the UN Committee on the Rights of Persons with Disabilities. The timetable for the examination by the UN Committee has been delayed and so this work will continue into 2022 and beyond.

The Commission continued to monitor developments on proposals to deal with the legacy of the NI conflict and in respect of the Irish language and Ulster-Scots commitment contained in the New Decade, New Approach document. It also continued to engage with the NI Office in respect of the designation of Ulster Scots under the Framework Convention for the Protection of National Minorities.

The Commission has published its research report on the rights of children who went missing whilst in the care of the State, focusing on the rights to liberty and the prohibition of inhuman degrading treatment and punishment.

Priority 5: Protecting human rights in a digital age -

Unfortunately, this area of work was ceased due to lack of resource and capacity.

Core activities -

In fulfilment of and in compliance with its statutory obligations and the strategic objectives for 2019-22, the Commission identified and delivered the following core activities:

Throughout the year, the Commission has continued to advise government on legislative measures necessary to ensure compliance with human rights obligations. Examples of our advice include our responses to consultations on Restraint in the Health and Social Care System, the Refugee Integration Strategy, Charlotte's Law and Reform of the Human Rights Act. The Commission has also provided written and oral advice to Committees of the NI Assembly on the retention of biometric data, the Integrated Education Bill, [Adoption and Children Bill](#), Abortion Services (Safe Access Zones) Bill and the [Justice \(Sexual Offences and Trafficking Victims\) Bill](#).

The Commission also monitored the impact of the legislative response to Coronavirus, responding to the Executive Office's Covid Recovery Plan and the Terms of Reference to the UK Covid Inquiry.

The Commission continues to monitor the implementation of the Abortion (NI) (No.2) Regulations 2020, following its challenge in respect of the commissioning of abortion services and the judgment of the NI High Court in October 2021. The Commission has also intervened in other legal proceedings challenging the Abortion Services Directions 2021, which is now under appeal.

The Commission continues to assist individuals on a broad range of human rights issues, including the provision of advice and utilising legal powers under the Northern Ireland Act 1998. This Commission responded to approximately 550 queries in year. The Commission received judgment in a challenge to the Rehabilitation of Offenders (NI) Order 1978, the issue remains before the Court.

The Commission received leave to intervene in a legal challenge to the PSNI on the extraction of data from mobile telephone, which is due to be heard in 2022.

Key risks facing the Northern Ireland Human Rights Commission

The Global Alliance of National Human Rights Institutions (GANHRI) is mandated by the United Nations to evaluate the work of National Human Rights Institutions around the world and thereafter designate their status. GANHRI was due to complete its 5-year periodic review of the Commission in 2021 and highlighted a significant concern about the future financial footing of the organisation. This resulted in the unprecedented step of refusing to reaccredit the Commission with 'A' status recognition and instead deferring its decision until autumn 2022.

The deferral was made because GANHRI did not believe the Commission would be able to continue to operate in full compliance with UN General Assembly Resolution 48/134 (known as 'the Paris Principles'). It referred expressly to inadequate funding from the United Kingdom government as the primary reason for its decision. It described the situation as "very serious and time sensitive" and "strongly recommended that an improved and sustainable position" be provided by the UK government before the end of the deferral period.

The Commission was informed that its budget would be reduced significantly over the next three years. The Commission advised the UK government, and had to advise GANHRI, that this reduction will hamper the ability of the Commission to operate. It is the Commission's assessment that this reduction will undermine the very foundation of the Commission in the discharge of its core functions as well as its capacity to

discharge its new dedicated mechanism role in accordance with the EU Withdrawal Agreement.

The budget reduction means that the Commission will be unable to play an active role in international bodies such as GANHRI, the European Network of National Human Rights Institutions, and the Commonwealth Forum of National Human Rights Institutions. Northern Ireland will no longer be represented, able to make any contribution to, or benefit from, the Commission's alliance with those organisations. The alliance with those organisations has been to the great benefit of Northern Ireland, but the Commission is now likely to be stripped by the UN of its recognition in the next twelve months unless the situation is resolved.

It is deeply concerning that this recognition may come to an end, not least because Ireland, Scotland, and England and Wales still have 'A' status. Indeed, the Irish Human Rights and Equality Commission has recently been reaccredited with 'A' status. Northern Ireland will be the only part of these islands with no independent representation before the UN Human Rights Council or International Human Rights Treaty Bodies, which are responsible for holding the UK to account for its human rights record.

GANHRI were also concerned that because of the cuts the Commission could not exercise its statutory functions – including its statutory investigatory powers, education, as well as its legal advice service and ability to support strategic litigation.

Sustainability Report

As the Commission's office space is less than 500m² and has a staff complement of less than 50 a full sustainability report has not been produced.

However, the Commission is continuing to take action to meet the Greening Government Commitments 2021 to 2025 policy by operating a paperless office; recycling of dry office waste, printer cartridges, plastic bottles and cans; use of recycled paper; removing single use plastic from the office; and engagement with the Commission's Business and Human Rights Forum to promote sustainable and efficient products and services.

Performance Analysis

The Commission reports on its performance to the United Nations through the periodic re-accreditation process, to the Northern Ireland Office as its sponsor branch as well as to Parliament through the Secretary of State for Northern Ireland.

We have continued to adopt a robust performance management system to ensure regularity, propriety and value for money. This year we operated with one Chief Commissioner and six part time Commissioners (five from 1 September 2021 following the sad passing of Commissioner Maura Muldoon). The position of Chief Commissioner changed during the year as Professor Les Allamby's term of office ended on 31 August 2021 and Alyson Kilpatrick was appointed by the Secretary of State and took over the role on 1 September 2021. In addition to the 16 permanent staff, seven new posts were filled on a permanent basis and two temporary posts were created. The complement of staff at year-end was 25 along with one temporary agency post. Planned recruitment for an additional six posts was suspended pending the outcome of the UK government's spending review. This had a significant impact on the Commission's capacity to deliver a range of planned activities across its statutory functions.

The Joint Committee of representatives from the Irish Human Rights and Equality Commission and the Northern Ireland Human Rights Commission did not meet in 2021-22. However, a considerable programme of work was delivered in partnership focusing on the impacts of the UK withdrawal from the EU.

The Commission continued to respond throughout the year to a number of requests for assistance from the government and members of the public relating to the Covid-19 pandemic.

For 2021-22 the Commission had a core budget of £1,689,887, (£11,000 of which was for capital) and £838,000 for the Dedicated Mechanism. This was funded by grant-in-aid from Parliament through our sponsor branch, the Northern Ireland Office. The Commission's net expenditure in 2021-22 was £2,333,573.



Dr David Russell
Accounting Officer

Date: 10 October 2022

Accountability Report

Corporate Governance Report

Director's Report

Entity

The Commission is a non-departmental public body established as part of the Belfast (Good Friday) Agreement through the Northern Ireland Act 1998 and in accordance with the United Nations Paris Principles as a National Human Rights Institution.

The Commission's powers and duties are derived from sections 69 and 70 of the Northern Ireland Act 1998, sections 14 to 16 of the Justice and Security (Northern Ireland) Act 2007, and Schedule 3 of the European Union (Withdrawal Agreement) Act 2020.

The Commission is located at 4th Floor, 19-21 Alfred Street, Belfast, BT2 8ED and its sponsor branch is the Northern Ireland Office located at Erskine House, 20-32 Chichester Street, Belfast, BT1 4GF.

Commissioners and Management Team

The Commission is governed by its Commissioners. The following served as Commissioners during 2021-22:

- Alyson Kilpatrick (from 1 September 2021)
- Les Allamby (until 31 August 2021)
- Helen Henderson
- Jonathan Kearney
- David A Lavery CB
- Eddie Rooney
- Stephen White OBE
- Maura Muldoon (until 31 August 2021)

The Commission's Director is its Chief Executive, Dr David Russell. As Accounting Officer, the Chief Executive is responsible for maintaining a sound system of internal control. The Governance Statement sets out how this responsibility has been discharged in 2021-22.

Details of remuneration can be found in the Remuneration Report. A register of interests of the Commissioners and the Management Team can be found on our website: www.nihrc.org

Audit and Risk Management Committee

The Commission's Audit and Risk Management Committee met four times during the year, with a new independent Chairperson appointed in June 2021.

The Audit and Risk Management Committee 2021-22 comprised:

- Sean Donaghy, Independent Chairperson (from 2 June 2021)
- David A Lavery CB
- Eddie Rooney
- Stephen White OBE (from 1 October 2021)
- Maura Muldoon (until 31 August 2021)

The Chief Executive, Director (Finance, Personnel and Corporate Affairs), Director (Engagement and Communications), Director (Legal, Research and Investigations, and Advice to Government), Director (Human Rights after EU Withdrawal), Internal Auditor, External Auditor and a representative from the NIO attend Audit and Risk Management Committee meetings.

The Audit and Risk Management Committee supports the Accounting Officer, and the Commission, by monitoring and reviewing the risk, control and governance systems, and the associated assurance processes. This is achieved by providing an independent perspective and through a process of constructive challenge. The Chairperson or nominated Committee member reports on the activities of the Audit and Risk Management Committee at Commission meetings. Minutes of Audit and Risk Management Committee meetings are circulated to all Commissioners.

Risk management

The Commission is committed to ensuring a high standard of corporate governance. We have identified our risk appetite as well as defining strategy and determining resource allocation to ensure the delivery of the Commission objectives. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk. The Audit and Risk Committee oversee this work under an independent Chair.

All Commissioners have received training in the role and responsibilities of National Human Rights Institution Commissioners and as board members of non-Departmental public bodies as well as induction and follow up training on the work of the Commission. The Audit and Risk Management Committee reviews its effectiveness by assessing its operation and constitution against good practice guidelines issued by the National Audit Office. A member of the Audit and Risk Management committee reports to the full Commission board following a committee meeting. The independent chairperson normally reports annually to the full Commission board, usually in August.

Overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Commission's Accounting Officer. Individual staff members can be nominated as 'risk owners' with responsibility delegated from the Accounting Officer. The risk register is reviewed monthly by the management team who are also responsible for reviewing the Business Continuity Plan.

The Commission's risk register is presented to the Commission bi-monthly and to each Audit and Risk Management Committee meeting for scrutiny and discussion. The Commission uses a bespoke software package for the recording of any risks, and identifies the likelihood of occurrence and the impact of the risk. Any controls that are put in place to mitigate the risk are recorded and, if necessary, any remedial action. Changes to the assessment and evaluation of risk are noted by the Audit and Risk Management Committee and the full Commission.

There was one complaint to the Parliamentary Ombudsman in 2021-22 which was not taken further (2020-21: None).

Personal data related incidents

We are committed to safeguarding all retained personal data and follow the General Data Protection Regulation (GDPR) as it applies in the UK, tailored by the Data Protection Act 2018. A Commissioner has been appointed as the Data Protection Officer and a member of staff provides support in the role of the Data Protection Practitioner.

Risks in this area are recorded in the Commission's risk register and the Audit and Risk Management Committee receives regular reports on activities to minimise the likelihood of the occurrence of these and other risks.

There was one personal data related incident during 2021-22 which was formally reported to the Information Commissioner's Office (ICO) who confirmed that the breach did not meet the criteria for formal enforcement action by the ICO (2020-21: None). All staff completed the mandatory Civil Service Learning training on Responsible for Information (2018) during the year.

Register of Interests

The Register of Interests and Related Party Declarations for the Chief Commissioner, Commissioners, Chief Executive and senior management can be found on the Commission's website at www.nihrc.org

Auditors

The financial statements are audited by the Comptroller and Auditor

General. The audit fee for this year is £17,500 (2020-21: £16,500).

The Commission's internal audit is provided by ASM who were appointed and commenced work with the Commission in March 2021.

Creditor payment, policy and performance

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 99.8 per cent of all undisputed invoices within five working days against the Government target of paying 80 per cent of such invoices within this time period (2020-21: 100 per cent).

Days lost due to absence

The Commission encourages a culture where good attendance is expected and valued. However, we recognise that from time to time absences for medical reasons may be unavoidable. We aim to treat staff who are ill with sympathy and fairness and where possible provide them with support, which will enable them to recover their health and attend work regularly.

Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 1.3 days per employee in 2021-22 (2020-21: 2.4 days). The significant decrease in the number of days sick per employee is due to the fact that there continued to be no long-term sick absence in 2021-22. The size of the Commission means that small changes in absence can appear to have a disproportionate impact on reporting statistics.



Dr David Russell
Accounting Officer

Date: 10 October 2022

Statement of Accounting Officer's Responsibilities

Under Section 7(2)(a) of Schedule 7 to the Northern Ireland Act 1998, the Secretary of State for Northern Ireland (with the consent of HM Treasury) has directed the Northern Ireland Human Rights Commission 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 Northern Ireland Human Rights Commission's state of affairs at the year-end and of its income and expenditure, changes in Taxpayers' Equity, and cash flows for the financial year.

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

- confirm that the annual report and accounts as a whole are fair, balanced and understandable and that he takes personal responsibility for the annual report and accounts and the judgements required for determining that they are fair, balanced and understandable;
- observe the Accounts Direction issued by the Secretary of State for Northern Ireland, 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 HM Treasury's *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 Northern Ireland Office has designated the Chief Executive as Accounting Officer of the Northern Ireland Human Rights Commission. The Accounting Officer is responsible for ensuring that, as far as he is aware, there is no relevant audit information of which the entity's auditors are unaware. The Accounting Officer is required to take all steps to ensure he is aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

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 Human Rights Commission's assets, are set out in *Managing Public Money*, published by HM Treasury.

Disclosure of audit information

As Accounting Officer, I confirm that I have taken all steps to ensure that I am aware of any relevant audit information and to ensure the Commission's auditors are aware of that information. As far as I am aware, there is no relevant information of which the Commission's auditors are unaware. The auditor has not received any remuneration for non-audit work.

As Accounting Officer, I confirm that the annual report as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

Governance Statement

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Northern Ireland Human Rights Commission's policies, aims and objectives, as set by Commissioners, and approved by the Secretary of State for Northern Ireland, whilst safeguarding the public funds and the Commission's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*. Our focus is upon outcomes and robust governance procedures, which are designed to ensure that risk and opportunity are clearly identified and responded to. The Commission complies materially with the guidance provided in HM Treasury's corporate governance code for central government departments (April 2017).

As a non-departmental public body (NDPB), sponsored by the Northern Ireland Office, responsible to Parliament through the Secretary of State for Northern Ireland the governance framework of the organisation includes a Financial Statement and Management Agreement, (Framework Document). The previous version was reviewed and finalised in August 2022. The Commissioners also operate in accordance with Standing Orders and guidance on corporate governance as well as agreed principles of public service in the Nolan Principles. The Chief Commissioner and Commissioners have corporate responsibility for promoting the efficient and effective use of staff and other resources by the Commission, demonstrating high standards of corporate governance at all times. This role includes ensuring that they receive and review regular financial information concerning the management of the Commission, are informed in a timely manner about any concerns about the activities of the Commission, and provide assurance to the sponsoring Department that appropriate action has been taken on such concerns. The Commission maintains whistleblowing procedures consistent with the Public Interest Disclosures Act 1998 and standards of conduct for staff are in place.

Discussions on financial matters and risk are normally held with officials at the NIO, rather than directly with Ministers. The NIO has, in ongoing formal meetings confirmed the Commission’s fulfilment of assurances. The Chief Commissioner and Commissioners have access to the Secretary of State on request.

Governance Framework

As Accounting Officer, I function with the support of the Audit and Risk Management Committee and the Senior Management Team.

Commissioners’ Meetings

The Commission met 15 times during the reporting period (11 ordinary Commission meetings and 4 special Commission meetings).

The following served as Commissioners from 1 April 2021 - 31 March 2022

	Meetings attended
Les Allamby (until 31 August 2021)	6/6
Alyson Kilpatrick (from 1 September 2021)	9/9
Helen Henderson	15/15
Jonathan Kearney	14/15
David Lavery CB	15/15
Eddie Rooney	15/15
Stephen White OBE	13/15
Maura Muldoon (until 31 August 2021)	4/5

Audit and Risk Management Committee Meetings

The Audit and Risk Management Committee met four times during the reporting period. A new independent Chairperson was appointed and attended their first meeting in June 2021.

	Meetings attended
Sean Donaghy	4/4
David Lavery CB	3/4
Eddie Rooney	4/4
Stephen White OBE (from 1 October 2021)	2/3
Maura Muldoon (until 31 August 2021)	0/1

The Audit and Risk Management Committee comprised an independent Chairperson, who had extensive financial management experience at a senior level in the public sector, and was appointed following an open recruitment competition, and up to three Commissioners with a range of experience in corporate governance. Both the Commission’s internal and

external auditors also attend Audit and Risk Management Committee meetings, as well as a representative of the Northern Ireland Office.

As outlined, a Commissioner from the Audit and Risk Management Committee provides an update on the meetings to the Commission meeting and the Committee reports annually to the Commission. Furthermore, the Chairperson has direct access to the Chief Executive and Chief Commissioner as appropriate.

During the year, the Audit and Risk Management Committee reviewed its effectiveness by assessing its operation and constitution using the National Audit Office's Audit and Risk Assurance Committee Effectiveness Checklist, which condenses the good practice principles of *HM Treasury's Audit and Risk Assurance Committee Handbook*. The Committee noted that it was performing effectively against the core elements of the principles and concluded that on an ongoing basis the Committee should consider utilisation of external specialist resource where appropriate. Any corporate issues of concern were brought to the Commission Board for discussion and approval.

The Audit and Risk Management Committee report as required and at least annually to the full Commission board through the Independent Chair of the Committee. Audit and Risk Management Committee papers are available to all Commissioners. The Commission works through a monthly Commission meeting, though there is provision for additional meetings if required. It has no separate standing Committees other than that of Audit and Risk Management.

The Commission is also represented by Commissioners and staff on the joint Independent Monitoring Committee for the UN Convention on the Rights of People with Disabilities in Northern Ireland with the Equality Commission, and the joint working group for the Dedicated Mechanism established to fulfil its mandate under the EU Withdrawal Agreement.

During this year, the Commission Board has met fifteen times (eleven ordinary Commission meetings and four special Commission meetings). Members of the Committee provided updates on the Audit and Risk Management Committee throughout the year.

With a reliance on robust recruitment processes and performance appraisals, the Commission satisfies itself as to the quality of professional advice provided to it.

Commission's Performance

Throughout 2021-22, the Commission effectively discharged its statutory functions and duties. In line with best practice, the operational procedures of the Commission and the quality of data used by the Commission is kept under continuous review to ensure that the

Commission is content that it is provided with all requisite information to enable it to make informed decisions.

The Commission's Strategic Plan for 2019-2022 was published in April 2019 and can be found on the Commission's website at: <http://www.nihrc.org/publication/detail/northern-ireland-human-rights-commission-strategic-plan-2019-22>

During the year, the Commission completed its consultation on a new Strategic Plan for 2022-25. This was published on 1 April 2022 and can be found on the Commission's website at: <https://nihrc.org/publication/detail/strategic-plan-2022-2025>

Risk management and control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commission's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commission for the year ended 31 March 2022 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

The Commission's risk management framework involves Commissioners and staff in reviewing and assessing risk on a regular basis, so that risk is an integral part of the ongoing planning and monitoring processes of the Commission.

The Chairperson of the Commission's Audit and Risk Management Committee, who is independent of the Commission, also provides an additional source of expertise for management and Commissioners to consult on specific issues as they arise.

The Commission has a continuous, proactive and systematic approach to understand, manage and communicate risk across the organisation. The risk management framework is comprehensive and involves Commissioners, managers and staff as follows:

- overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Commission's Accounting Officer
- individual members of staff can be nominated as 'risk owners' delegated with responsibility from the Chief Executive for monitoring

and reporting on specific risks within their area of work

- the risk register, and the effectiveness of activities to manage identified risks, is reviewed by the Management Team
- the Audit and Risk Management Committee, which ordinarily meets quarterly, reviews the risk register and reports to the Commission, through the Chief Executive, on the effectiveness of activities to manage identified risks following each meeting
- the Commission reviews the risk register and the effectiveness of the risk management framework
- the external environment is assessed for any opportunistic new risks as part of the annual business planning process and in addition for the new strategic plan
- information risk is managed by the Commission within the context of the risk management framework. The Commission seeks to manage down the likelihood of the risk materialising through an Information Assurance Policy and Information and Communications Technology (ICT) policies and procedures, supported by training for staff on these.

The Commission has liaised closely with the NIO network to ensure compliance. Commissioners and staff also complete annual information assurance e-learning courses.

During the course of 2021-22, the main risks faced by the Commission were:

- the deferral of the Commission's reaccreditation as an 'A' status National Human Rights Institution; and
- business continuity as a result of the Covid-19 pandemic and the move to new premises.

In addition to the mechanisms outlined above, as Accounting Officer, I have responsibility for ensuring the effectiveness of the system of internal control. Reviewing the effectiveness of the system of internal control is informed by the work of the internal auditors, who were present for part of the financial year, and comments made by the external auditors in their management letter and other reports. The Commission Board continued to receive monthly financial reports and the Commission's Risk Register for scrutiny at each of its meetings, which were presented by the Chief Executive and the Director (Finance, Personnel and Corporate Affairs). Any corporate issues of concern were also brought to the Commission Board for discussion and approval. The Commission's own management controls such as its financial management procedures and the appointment of a Commissioner as interim chair and point of contact (in the absence of an independent chair) ensured that the Commission

continued to operate throughout the period without any significant concerns being identified. I have been advised on the effectiveness of the system of internal control by the Commission (the Board), the Audit and Risk Management Committee and a plan to address identified weaknesses and ensure continuous improvement of the system is in place.

Review of effectiveness

The Audit and Risk Management Committee reviews the effectiveness of the Commission's internal control mechanisms, including receiving and approving internal audit plans and reports, approving the Commission's Financial Procedures Manual and any significant changes to it. The Committee also oversees the risk management framework and reporting to the Commission on the effectiveness of activities to manage the occurrence or impact of identified risks. The Committee furthermore reviews all international travel undertaken by Commissioners and staff, expenses claims submitted by the Chief Commissioner and the Chief Executive, and purchases over £1,000, with a particular focus on any contracts let by single tender action. As an additional reputational safeguard, the Chair of the Committee discharges the role of Authorising Officer for the Chief Commissioner's travel and expenses claims.

The Chief Commissioner, all senior management and staff completed Civil Service Mandatory trainings on Responsible for Information (2018); Inclusion in the Civil Service; and Health and Safety. A full induction programme was also put in place for the newly appointed Chief Commissioner.

The Committee contributed an audit, risk management and value perspective to the development of the Commission's strategic and business plans, and of its policies across a range of issues including managing difficult members of the public.

Internal Auditors

Through a tender process ASM were appointed as the Commission's new Internal Auditors and commenced in March 2021. The services that will be provided by ASM will operate to standards defined by the Public Sector Internal Audit Standards. A Strategic Internal Audit for their 3-year appointment and an Internal Audit Plan for 2021-22 was presented to the Commission's Audit and Risk Management Committee in June 2021 for approval.

Internal Audit's work plan is informed by an analysis of the risk to which the Commission is exposed.

The internal audits planned in-year focused on the following areas:

- Payroll, Pensions and Travel and Subsistence

- Financial Systems (including budget management and financial information; purchasing; procurement and contract management; bank and cash; and fixed assets)
- Strategic and Business Planning
- Follow up audit of outstanding recommendations from prior year

Internal audit findings are presented to the Audit and Risk Management Committee and copies of all final reports are provided to me, in my role as Accounting Officer. In addition, Internal Audit provided an Annual Assurance Report in April 2022, which will be presented to the Audit and Risk Management Committee in June 2022, confirming that the Commission's systems in relation to risk management, control and governance were adequate and operated effectively, thereby providing an overall satisfactory assurance.

Commissioners continue to receive monthly reports on financial performance and audit activity, and regular updates on the risk register.

External Auditors

Representatives from the National Audit Office (NAO) and Ernst & Young LLP (EY), who were appointed by the NAO to conduct the external audit on their behalf, attended all of the Committee's meetings. During this reporting period, the Committee had a positive engagement with auditors in respect of the completion report for the 2020-21 accounts and the preparation of the 2021-22 accounts.

The Committee has continued to work closely with the external auditors in this reporting period and will continue to do.

Corporate Governance

The Commission conducts its affairs in accordance with a Code of Governance prepared in line with the Cabinet Office 'Code of Best Practice for Board Members of Public Bodies'. A formal self-assessment of the Board is due to take place in September 2022 and will be completed on an annual basis going forward. It also reflects the principles set out in the Corporate Governance in central government departments: Code of Good Practice; the outcome of internal governance reviews; good governance principles developed by the Independent Commission on Good Governance and current best practice principles in corporate governance. The Commission's Code of Governance, including Standing Orders is due to be reviewed in 2022-23.

The Commission has a comprehensive Framework document with the NIO which sets down its value and principles and lines of accountability.

Stewardship Statements are completed bi-annually and submitted to the NIO. The 2021-22 statement was provided to the NIO in November 2021

and at the end of the financial year. The purpose of the statements is to provide assurance that the Commission maintains a sound system of internal control within its business area to support the achievement of the NIO's policies and objectives, whilst safeguarding public funds and assets. These statements also inform the content of this Governance Statement.

Going Concern

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Northern Ireland Act 1998. The Commission's core budget for 2022-23 has been approved by the Northern Ireland Office. At the date of this report, the accounting officer has no reason to believe that further support beyond 31 March 2023 will not be forthcoming, not only due to the protections laid down in the Northern Ireland Act 1998, but also following the Spending Review 2021 in which the Commission's budget for the next three years until 31 March 2025 has been confirmed.

The Commission also receives additional funding for the Dedicated Mechanism, which arises from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2022-23. The Northern Ireland Office has confirmed that it will provide financial support to assist the Commission in meeting its liabilities as and when they fall due, but only to the extent that money is not otherwise available to meet such liabilities. At the date of this report, the Northern Ireland Office have confirmed that they will provide such support, to the extent outlined above, for a period of 12 months from the date of approval of the Commission's Annual Report and Accounts. The Northern Ireland Office have confirmed they will seek sufficient UK government funding from HM Treasury for the financial year 2023-24 to ensure the Commission continues to meet its statutory obligations. HM Treasury understand this is a statutory requirement which the UK government has committed to funding in the long term.

Therefore, it has been considered appropriate to adopt a going concern basis for the preparation of the 2021-22 financial statements.

Personal data related incidents

One personal data related incident was reported to the Information Commissioner's Office (ICO) who confirmed that the breach did not meet the criteria for formal enforcement action by the ICO (2020-21: None).

Significant internal control weaknesses

There were no significant weaknesses in the Commission's systems of internal controls in 2021-22 that affected the achievement of the Commission's key policies, aims and objectives.



Dr David Russell
Accounting Officer

Date: 10 October 2022

Remuneration and Staff Report

Remuneration policy

The remuneration of the Chief Commissioner and Commissioners is determined by the Secretary of State for Northern Ireland.

The Chief Commissioner and Chief Executive's posts are graded within the Senior Civil Service (SCS). Pay and performance management arrangements for this post are in line with guidance issued by the Cabinet Office: *Guidance for Approval of Senior Pay* (September 2021). Increases in the Chief Commissioner and Chief Executive's pay are in line with the parameters of the Senior Salaries Review Board.

The remuneration of Commission staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations. These pay arrangements continue to be performance related. Performance is appraised by line managers in respect of achievement of agreed objectives.

The Chairperson of the Commission's Audit and Risk Management Committee was appointed through open competition. The Chairperson is remunerated at a rate of £350 per meeting (the Committee usually meets four times per year) and £350 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commission.

The other members of the Audit and Risk Management Committee were Commissioners Eddie Rooney; David A Lavery CB; Stephen White OBE (from 1 October 2021); and Maura Muldoon (until 31 August 2021). They do not receive any additional remuneration for attendance at Committee meetings.

Contracts of employment

The Chief Commissioner and Commission members are appointed for a period of five years and three years respectively by the Secretary of State for Northern Ireland. Appointments comply with the principles of the Code of Practice of the Office of the Commissioner on Public Appointments (OCPA) (www.ocpa.gov.uk) and in line with the Cabinet Code of Practice of Corporate Governance in central government departments.

The Secretary of State may extend the appointment of the Chief Commissioner for a further term or terms. Such extensions may not exceed a maximum term in office of ten years. The Secretary of State will normally give three months' notice if an appointment is terminated.

Staff appointments are made in accordance with the Commission's recruitment and selection policy, which requires appointments to be made strictly on merit and through fair and open competition. With the

exception of two fixed-term contracts, staff appointments are open-ended. Early termination, other than for misconduct, would normally result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

The Commission's age retirement policy enables members of staff who have reached the age at which they are entitled to draw their Commission pension (which for most staff is their sixtieth birthday) to choose the age at which they will retire.

Remuneration (including salary) and pension entitlements (audited information)

The following section provides details of the remuneration and pension interests of the Commissioners and the Commission's Management Team.

Single total figure of remuneration (audited information)								
	Salary (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000) ⁴		Total (£'000)	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Mr Les Allamby Chief Commissioner (until 31 August 2021)	30-35 ⁵	75-80	-	-	13,000	31,000	45-50	110-115
Ms Alyson Kilpatrick Chief Commissioner (from 1 September 2021)	40-45 ⁶	-	-	-	17,000	-	60-65	-
Mr Eddie Rooney Commissioner	5-10	5-10	-	-	-	-		5-10
Ms Helen Henderson Commissioner	5-10	0-5 ⁷	-	-	-	-	5-10	0-5
Mr Jonathan Kearney Commissioner	5-10	0-5 ⁷	100	100	-	-	5-10	0-5
Mr David A Lavery CB Commissioner	5-10	0-5 ⁷	-	-	-	-	5-10	0-5
Ms Maura Muldoon Commissioner (until 31 August 2021)	0-5 ⁸	0-5 ⁷	-	-	-	-	0-5	0-5
Mr Stephen White OBE Commissioner	5-10	0-5 ⁷	100	-	-	-	5-10	0-5

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 excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

⁵ The figure quoted is for the period 1 April 2021 to 31 August 2021. The full year equivalent is £80-£85k.

⁶ The figure quoted is for the period 1 September 2021 to 31 March 2022. The full year equivalent is £70-£75k.

⁷ The figure quoted is for the period 1 September 2020 to 31 March 2021. The full year equivalent is £5-10k.

⁸ The figure quoted is for the period 1 April 2021 to 31 August 2021. The full year equivalent is £5-£10k.

Ms Helen Ferguson Commissioner (until 31 August 2020)	-	0-5 ⁹	-	-	-	-	-	0-5
Ms Helena Macormac Commissioner (until 31 August 2020)	-	0-5 ⁹	-	-	-	-	-	0-5
Mr Paul Mageean Commissioner (until 31 August 2020)	-	0-5 ⁹	-	-	-	-	-	0-5
Mr John McCallister Commissioner (until 31 August 2020)	-	0-5 ⁹	-	-	-	-	-	0-5
Mr Graham Shields OBE Commissioner (until 31 August 2020)	-	0-5 ⁹	-	-	-	-	-	0-5
Mr Joseph McKnight Chair of the Audit and Risk Management Committee (until July 2020)	-	0-5 ¹⁰	-	-	-	-	-	0-5
Mr Sean Donaghy Chair of the Audit and Risk Management Committee (from 2 June 2021)	0-5 ¹⁰	-	-	-	-	-	0-5	-
Dr David Russell Chief Executive	75-80	70-75	-	-	31,000	33,000	110-115	105-110
Mrs Lorraine Hamill Director	55-60	50-55	-	-	23,000	25,000	80-85	75-80
Ms Claire Martin Director	65-70	60-65	-	-	37,000	37,000	105-110	100-105
Ms Rhyannon Blythe Director	60-65	55-60	-	-	25,000	22,000	85-90	80-85
Ms Eilis Haughey Director	65-70	5-10 ¹¹	-	-	25,000	4,000	90-95	10-15
Dr Hannah Russell Director (Until 4 November 2020)	-	30-35 ¹²	-	-	-	13,000	-	45-50

No performance related pay or bonus payments have been made in 2021-22 (2020-21: £nil).

⁹ The figures quoted is for the period 1 April 2020 to 31 August 2020. The full year equivalent is £5-10k.

¹⁰ Charges a fee, which is processed through the Commission's payroll.

¹¹ The figure quoted is for the period 2 February 2021 to 31 March 2021 – date of appointment. The full year equivalent is £60-£65k

¹² The figure quoted is for the period 1 April 2020 to 4 November 2020. The full year equivalent is £55-60k

Fair Pay Disclosure – (audited information)

	2021-22	2020-21
Band of Highest Paid Director FTE Total Remuneration	£75,000-£80,000	£75,000-£80,000
Median Remuneration	1.90 £40,711	1.99 £38,964
Remuneration Range	£22,000-£80,000	£23,000-£76,000
Percentage change in Director Salary	4.02%	
Ratio between highest paid director and 25 th Percentile	2.40	2.49
25 th Percentile Remuneration	£32,328	£31,137
Ratio between highest paid director and 75 th Percentile	1.49	1.48
75 th Percentile Remuneration	£52,026	£52,196

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

The calculations exclude the remuneration to the part-time Commissioners as their employment terms and conditions, including rates of remuneration are determined by the United Kingdom Government and the Northern Ireland Human Rights Commission is unable to influence those rates. Details of their remuneration are provided above.

The banded remuneration of the highest-paid director in the organisation in the financial year 2021-22 was £75,000-£80,000 (2020-21: £75,000-£80,000). This was 1.90 times the median remuneration of the workforce, which was £40,711 (2020-21: 1.99 times and £38,964). The increase in the median was due to a salary increase as well as additional staff recruited in-year.

Remuneration ranged from £22,000-£80,000 (2020-21: £23,000-£76,000).

The percentage change from the previous financial year in respect of the highest paid director's salary was 4.02 per cent. The average percentage change from the previous financial year in respect of the employees of the organization as a whole was 6.34 per cent. There was no performance pay and bonuses payable to the highest paid director in 2021-22 (2020-21: £nil).

The ratio between the highest paid director's remuneration and the pay of the employee on the 25th percentile of pay of the organisation's employees for the financial year was 2.40:1 (2020-21: 2.49:1). The ratio between the highest paid director's remuneration and the pay and benefits of the employee on the 75th percentile of pay of the organisation's employees for the financial year was 1.49:1 (2020-21: 1.48:1). The lower quartile remuneration (representing the 25th percentile of the linear distribution) was £32,328 (salary component) and the upper quartile remuneration (representing the 75th percentile of the linear distribution) was £52,026 (salary component).

Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

There was no severance pay in 2021-22 (2020-21: £nil).

Salary (audited information)

'Salary' includes gross salary, overtime; and any other allowance subject to UK taxation. No performance related pay or bonus payments were made in year (2020-21: £nil). This report is based on accrued payments made by the Commission and thus recorded in these accounts.

Benefits in kind (audited information)

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument (salary). Mileage Allowance Payments for Commissioners are classed as a benefit in kind and relate to the use of their own vehicles for travel to the Commission's office for meetings.

Benefits in kind paid during the 2021-22 financial year were £152 (2020-21: £120).

There were no non-cash benefits made during the 2021-22 financial year (2020-21: None).

Pension benefits (audited information)

Commissioners

The Chief Commissioner is eligible to join the Principal Civil Service Pension Scheme and the Commission paid employer pension contributions of £21,441 (£9,250 for the ex-Chief Commissioner for the period 1 April 2021 to 31 August 2021; and £12,191 for the new Chief Commissioner for the period 1 September 2021 to 31 March 2022) (2020-21: £21,328).

No further pension contributions were made for Commissioners in the year ended 31 March 2022 (2020-21: £nil).

Chairperson of the Audit and Risk Management Committee

No pension contributions were made for the Chairperson of the Audit and Risk Management Committee in the year ended 31 March 2022 (2020-21: £nil).

Management Team

	Accrued pension at pension age as at 31/3/22	Real increase in pension	CETV at 31/3/22	CETV at 31/3/21	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Les Allamby Chief Commissioner	10-15	0-2.5	200	190	10
Alyson Kilpatrick Chief Commissioner	0-5	0-2.5	13	0	10
David Russell Chief Executive	25-30	0-2.5	306	277	14
Lorraine Hamill Director	10-15	0-2.5	235	209	14
Claire Martin Director	15-20	0-2.5	197	168	17
Rhyannon Blythe Director	5-10	0-2.5	83	68	8
Eilis Haughey Head of Service (Dedicated Mechanism)	0-5	0-2.5	20	3	13

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN647 issued by the Civil Service Pensions.

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date, all newly appointed employees and the majority of those already in service joined alpha. Prior to that date, employees participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 moved to alpha from 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, 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 (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. The pension figures quoted show pension earned in PCSPS or alpha. (The pension figures quoted show pension earned in PCSPC or alpha – as appropriate. Where the employee has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6 per cent and 8.05 per cent for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum

equivalent to three years' initial 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. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32 per cent. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted show pension earned in PCSPS or alpha - as appropriate. Where there are benefits in both the PCSPS and alpha the figure quoted is the combined value of the benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website: <http://www.civilservicepensionscheme.org.uk/>.

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 figures include the value of any pension benefit in another scheme or arrangement, which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to 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 that is 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.

Staff Report

Staff numbers and related costs (audited information)

	2021-22 total	Commissioners	Permanently Employed	Others	2020-21 total
	£	£	£	£	£
Wages and salaries	1,151,327	117,477	968,256	65,594	744,428
Social security costs	119,918	9,464	107,394	3,060	69,057
Other pension costs	301,768	21,441	272,704	7,623	174,156
Total Staff Costs	1,573,013	148,382	1,348,354¹³	76,277	987,641

There were no inward seconded staff during 2021-22 (2020-21: None).

Staff detailed as 'Others' includes temporary staff directly employed by the Commission, temporary agency staff and the Chair of the Commission's Audit and Risk Management Committee.

Details of the pension contributions of £21,441 payable in respect of Commissioners (2020-21: £21,753) are described above.

The Commission's staff are covered by the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as 'alpha'. PCSPS and CSOPS are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of the underlying assets and liabilities. The scheme

¹³ Includes staff costs for Dedicated Mechanism staff of £461,833

actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservicepensionscheme.org.uk/about-us/resource-accounts/).

For 2021-22, employers' contributions of £301,768¹⁴ were payable to PCSPS (2020-21: £174,156) at one of four rates in the range 20 per cent to 24.5 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2021-22 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. There were no employers' contributions made to one or more of the panels of three appointed stakeholder pension providers (2020-21: £Nil). Employer contributions are age-related and ranged from 8 per cent to 14.75 per cent (depending on the age of the member). Employers also match employee contributions up to 3 per cent of pensionable pay. There were no additional employer contributions at 0.5 per cent of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement) (2020-21: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2022-23 is estimated at £339,267

There were no staff who retired early on ill-health grounds during 2021-22 (2020-21: None).

Number of Senior Civil Service Staff

Grade of Senior Civil Servant	2021-22 Number of Staff	2020-21 Number of Staff
5	2	2

Average number of persons employed (audited information)

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

	2021-22 total	Commissioners	Permanently Employed	Others	2020-21 Total
Directly employed	29	6	22	1	24
Other	1	0	0	1	0
Total	30	6	22	2	24

¹⁴ Includes pension costs for Dedicated Mechanism staff of £91,813

The Commissioners are expected to devote approximately three days per month to Commission business over the course of a year.

Staff composition

	2021-22			2020-21		
	Total average number of Persons Engaged	Average number of Female Persons Engaged	Average number of Male Persons Engaged	Total average number of Persons engaged	Average number of Female Persons Engaged	Average number of Male Persons Engaged
Commissioners	6	2	4	7	2	5
Permanently Employed	23	18	5	17	14	3
Others	1	1	0	0	0	0
Total	30	21	9	24	16	8

Staff Turnover

The annual turnover rate of staff for the period 2021-22 was 13.0% (2020-21: 13.8%). During the year three members of staff left the Commission to take up posts elsewhere. Recruitment for the Dedicated Mechanism was completed during 2021-22 resulting in an increase in staff numbers.

Managing Attendance

Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 1.3 days per employee in 2021-22 (2020-21: 2.4 days).

Disabled Employees

The Commission aims to ensure that there is no discrimination on the grounds of disability and that access to employment and career advancement in the Commission is based solely on ability, qualifications and suitability for the post. All disabled applicants who meet the essential criteria for posts advertised at the Commission are guaranteed an interview. The Commission complies with all existing legislation in regard to its disabled employees.

Equal Opportunities

The Commission is committed to equality of opportunity and promoting good relations in accordance with our Equality Scheme, prepared in compliance with Section 75 of the Northern Ireland Act 1998. We strive to promote equality of opportunity and good relations within the organisation as well as in our activities. The Commission complies fully with its statutory obligations and we liaise closely with the Equality

Commission for Northern Ireland to ensure we work together effectively.

Employee Consultation

The Commission recognises the benefits of keeping employees informed of the progress of the business and of involving them in the Commission's performance. During the year, employees were regularly provided with information regarding the financial and economic factors affecting the performance of the Commission and on other matters of concern to them, as employees, through regular staff meetings. Meetings were also held with employees on the drafting of the Commission's business plan objectives for 2022-23 as well as the Commission's Strategic Plan for 2022-25.

Health and Safety

We recognise and accept our legal responsibilities in relation to the health, safety and welfare of our employees and for all people using our premises. In line with this commitment, the Commission has complied with the relevant legislation.

Expenditure on Consultancy

There was no expenditure on consultancy in 2021-22 (2020-21: £nil).

Off-payroll engagements

There were no off-payroll engagements in 2021-22 (2020-21: £nil).

Reporting of Civil Service and other compensation schemes – exit packages (audited information)

There were no exit packages in 2021-22 (2020-21: £nil).



Dr David Russell
Accounting Officer

Date: 10 October 2022

Parliamentary Accountability and Audit Report

- 1.1 The accounts of the Northern Ireland Human Rights Commission are audited by the Comptroller and Auditor General under the Northern Ireland Act 1998. The audit fee charged was £17,500 (£16,500 in 2020-21). The auditors received no fees for non-audit services (2020-21: £nil). The auditors have been provided with all relevant audit information necessary to complete their audit and the Accounting Officer has taken all the necessary steps to ensure that the auditors are aware of any relevant information.
- 1.2 All expenditure was applied to the purpose intended by Parliament (audited).
- 1.3 No fees or charges were collected by the Northern Ireland Human Rights Commission (audited) (2020-21: £nil).
- 1.4 The Northern Ireland Human Rights Commission has no remote contingent liabilities (audited) (2020-21: £nil).
- 1.5 The Commission had no losses or special payments (audited) (2020-21: £nil).
- 1.6 The Northern Ireland Human Rights Commission's total expenditure in 2021-22 was £2,333,573. The net expenditure for prior years was as follows:

Expenditure and income

	2021-22 £000	2020-21 £000	2019-20 £000	2018-19 £000
Expenditure	2,333	1,636	1,282	1,135
Income	<u>0</u>	<u>0</u>	<u>(36)</u>	<u>(34)</u>
Net Expenditure	2,333	1,636	1,246	1,101



Dr David Russell
Accounting Officer

Date: 10 October 2022

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Human Rights Commission for the year ended 31 March 2022 under the Northern Ireland Act 1998.

The financial statements comprise the Northern Ireland Human Rights Commission's

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Northern Ireland Human Rights Commission's affairs as at 31 March 2022 and its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Northern Ireland Act 1998 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament 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 (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and regularity 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 my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Northern Ireland Human Rights Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Human Right Commission'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 the Northern Ireland Human Rights Commission'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 Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Northern Ireland Human Rights Commission is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report but does not include the financial statements nor my auditor's certificate. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements

or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If 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 the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Northern Ireland Act 1998:

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Northern Ireland Act 1998; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Human Rights Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the Northern Ireland Human Rights Commission or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or

- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the Northern Ireland Human Rights Commission'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 the Northern Ireland Human Rights Commission will not continue to be provided in the future

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Northern Ireland Act 1998.

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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

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

regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Northern Ireland Human Rights Commission's accounting policies.
- Inquiring of management, Northern Ireland Human Rights Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Northern Ireland Human Rights Commission's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Northern Ireland Act 1998 and Managing Public Money;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Northern Ireland Human Rights Commission for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions, bias in management estimates. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the Northern Ireland Human Rights Commission's framework of authority as well as other legal and regulatory frameworks in which the Northern Ireland Human Rights Commission operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Northern Ireland Human Rights Commission. The key laws and regulations I considered in

this context included Northern Ireland Act 1998, Managing Public Money, employment law and tax Legislation.

Audit response to identified risk

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- enquiring of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance and the Commission and internal audit reports; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

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

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date 10 October 2022

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Financial Statements for the Year Ended 31 March 2022

Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2022

	Notes	2021-22 £	2020-21 £
Expenditure			
Staff costs	3	1,573,013	987,641
Other operating costs	4	669,319	564,178
Depreciation, amortisation and impairment	4	91,241	81,835
Loss on disposal of asset	4	0	2,183
Total operating expenditure		2,333,573	1,635,837
Income			
Other income	5	0	0
Total operating income		0	0
Net operating expenditure for the year ended 31 March 2022		2,333,573	1,635,837
Other comprehensive net expenditure			
Net (gain)/loss on revaluation of property, plant and Equipment		(29,403)	0
Comprehensive net expenditure for the year		2,304,170	1,635,837

All amounts above relate to continuing activities.

The notes on pages 60 to 73 form part of the financial statements.

Statement of Financial Position as at 31 March 2022

		31 March 2022		31 March 2021	
	Notes	£	£	£	£
Non-current assets:					
Property, plant and equipment	6		536,916		583,698
Intangible assets	7		<u>3,222</u>		<u>7,305</u>
Total non-current assets			<u>540,138</u>		<u>591,004</u>
Current assets:					
Trade and other receivables	9	61,507		47,409	
Cash and cash equivalents	10	<u>541,738</u>		<u>340,338</u>	
Total current assets			<u>603,245</u>		<u>387,747</u>
Total assets			<u>1,143,383</u>		<u>978,750</u>
Current liabilities:					
Trade and other payables	11		219,330		278,415
Total current liabilities			<u>219,330</u>		<u>278,415</u>
Non Current Liabilities					
Provisions – Dilapidations	12		75,000		75,000
			<u>75,000</u>		<u>75,000</u>
Total assets less current and non current liabilities			<u>849,053</u>		<u>625,335</u>
Assets less total liabilities			<u>849,053</u>		<u>625,335</u>
Taxpayers' equity					
General Reserves			819,650		625,335
Revaluation Reserves			<u>29,403</u>		<u>0</u>
			<u>849,053</u>		<u>625,335</u>

The notes on pages 60 to 73 form part of the financial statements.

The financial statements on pages 56 to 73 were approved by the Commission on 27 June 2022:



Dr David Russell
Accounting Officer

Date: 10 October 2022

Statement of Cash Flows for the Year Ended 31 March 2022

	Notes	2021-22 £	2020-21 £
Cash flows from operating activities			
Net operating expenditure		(2,333,573)	(1,635,836)
Increase in trade and other receivables	9	(14,098)	(19,647)
(Decrease)/Increase in trade payables	11	(59,085)	83,640
Movements in payables relating to purchase of property, plant and equipment		0	35,648
Depreciation, amortisation and impairment	4	91,241	81,835
Adjustment for loss on disposal of asset	4	0	2,183
Increase in provisions	12	0	75,000
Net cash outflow from operating activities		<u>(2,315,515)</u>	<u>(1,377,178)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(10,972)	(641,643)
Net cash outflow from investing activities		<u>(10,972)</u>	<u>(641,643)</u>
Cash inflow from financing activities			
Funding from parent department		2,527,887	1,747,253
Net cash inflow from financing activities		<u>2,527,887</u>	<u>1,747,253</u>
Net increase/(decrease) in cash and cash equivalents in the period	10	<u>201,400</u>	<u>(271,567)</u>
Cash and cash equivalents at the beginning of the period	10	<u>340,338</u>	<u>611,905</u>
Cash and cash equivalents at the end of the period	10	<u>541,738</u>	<u>340,338</u>

The notes on pages 60 to 73 form part of the financial statements.

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2022

	General Reserves £	Revaluation Reserves £	Total Reserves £
Balance at 31 March 2020	513,918	0	513,918
Comprehensive net expenditure for the year	(1,635,837)	0	(1,635,837)
Grant-in-aid from NIO	1,747,253	0	1,747,253
Balance at 31 March 2021	625,336	0	625,336
Changes in taxpayers' equity for 2021-22			
Comprehensive net expenditure for the year	(2,333,573)	0	(2,333,573)
Net gain on revaluation of property	0	29,403	29,403
Grant-in-aid from NIO	2,527,887	0	2,527,887
Balance at 31 March 2022	819,650	29,403	849,053

The notes on pages 60 to 73 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2022

1. Statement of accounting policies

The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2021-22, issued by HM Treasury. 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 Northern Ireland Human Rights Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Northern Ireland Human Rights Commission for the year ending 31 March 2022 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the historical cost convention, modified to account for the revaluation of property, plant and equipment.

The accounts comply with the accounting standards issued or adopted by the Accounting Standards Board, FReM and accounting and disclosure requirements issued by HM Treasury and are in Sterling.

1.2 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires the Commission to exercise judgement in the process of applying the accounting policies. We continually evaluate our estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

(i) Depreciation of property, plant, equipment and intangibles

Depreciation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.7 and Note 1.9.

(ii) Impairment of property, plant and equipment

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

(iii) Provisions

The Commission provides for legal or constructive obligations, which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation.

1.3 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2022

The Commission has reviewed the standards, interpretations and amendments to the International Financial Reporting Standards (IFRS) included in the 2021-22 Government Financial Reporting Manual (FReM) and which are relevant to its operations. The Commission considers that the adoption of these standards has not had a significant impact on its results or financial position.

1.4 Accounting standards, interpretations and amendments to published standards not yet effective

The Commission has not adopted any Standards or Interpretations from the IFRS in advance of the required implementation dates. The following standards or interpretations were issued by the International Accounting Standards Board but have not been adopted:

IFRS 16 – Leases replaces IAS 17 Leases and related interpretations and had an effective date of 1 January 2019. The new standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify

leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The new standard was due to be applied from 1 April 2019, however, the Financial Reporting Advisory Board took the decision to delay the implementation of IFRS 16 for bodies applying the Government Financial Reporting Manual until 1 April 2022.

IFRS 16 – Leases replaces IAS 17 Leases and is effective for periods beginning on or after 1 January 2019. However, for bodies applying the Government Financial Reporting Manual (FREM), HM Treasury have agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 Leases until 1 April 2022. The Commission will be impacted by the implementation in relation to the Alfred House Lease.

On initial application of IFRS 16, the Commission will recognise right of use assets and lease liabilities, based on the present value of future cash flows for the lease over the applicable lease term determined in accordance with the new Standard. The Commission expect to recognise the following opening balance in 2022-23:

Statement of Financial Position	
Right of Use	£606,885
Lease Liability	(£606,885)
Statement of Comprehensive Net Expenditure	
Depreciation expected 2022-23	£72,819
Interest expected 2022-23	£ 6,683
IAS17 basis rental payments expected	(£80,638)
Increase/(Decrease) Expenditure	(£ 1,136)

IFRS 17 – Insurance contracts supersedes IFRS 4 Insurance contracts and related interpretations. This new standard was due to be applied from 1 January 2023 but the IASB has deferred the effective date until 1 April 2025.

1.5 Income

At times, the Commission receives income from sources other than the NIO, for specific projects. The Commission will seek to recover any associated costs for the project in line with the contract.

In line with its accounting policy, the Commission applies the

requirements of IFRS 15 to income earned from other sources. The Commission received no income from other sources during the year 2021-22 (2020-21 £nil).

1.6 Grant-in-aid

Grant in aid is credited directly to the General Reserve as it is regarded as contributions from a controlling party, which gives rise to a financial interest in the residual interest in the Commission.

1.7 Property, plant and equipment and depreciation

Property plant and equipment comprises leasehold improvements to Alfred Street, fixtures and fittings and information technology equipment at fair value.

Items of property, plant and equipment are capitalised if they are intended for use on a continuous basis and their individual original purchase cost is £1,000 or more. Items with an individual cost of less than £1,000 but, when taken together, represent a significant investment will be grouped.

Leasehold improvement expenditure has been capitalised and is restated at current value using professional valuations. Valuations are carried out annually using indices compiled by the Office for National Statistics, and normally every third year by professional external valuers employed by the Land and Property Services (Valuations) in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors, as at 31 March 2022. The current lease was negotiated in March 2020 and is for a period of ten years until 18 March 2030 with a break clause after five years.

Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of property, plant and equipment is credited to the Revaluation Reserve unless it reverses a revaluation decrease of the same asset previously charged to the Statement of Comprehensive Net Expenditure;
- Losses arising from the revaluation of property, plant and equipment are debited to the Revaluation Reserve to the extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

All property, plant and equipment are reviewed annually as part of an inventory check against the Commission's asset register.

All other property, plant and equipment is valued on the basis of historical cost less depreciation as an approximation of fair value due to short life or low value of the individual assets.

Depreciation is provided on a straight-line basis at rates calculated to write-off the cost less estimated residual value of each asset over its expected useful life. The estimated useful lives for depreciation purposes are:

Leasehold improvements:	10 years (or the life of the lease, whichever is least)
Computer equipment:	3 years
Fixtures, fittings and equipment:	5 years

1.8 IAS 37 – Provision, Contingent Liabilities and Contingent Assets

Under IAS 37.14, a provision shall be recognised when:

- "An entity has a present obligation (legal or constructive) as a result of a past event;
- It is probably that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation."

As the Commission's lease contains a clause under which, at the expiration of the lease, there is an obligation to repair the property and return it to the lessor in a specified condition, a provision for dilapidation costs is recognised in the accounts.

The provision for dilapidation costs is based on a reliable estimate of the amount that would need to be paid to discharge the obligation at the end of the lease.

1.9 Intangible Assets

The Commission follows the criteria set out within IAS 38 when recognising an asset as intangible.

Software licenses are amortised over 2 years (or the life of the

license).

Intangible assets are amortised over 5 years (or the life of the asset).

1.10 Operating leases

Rentals payable under operating leases are charged against the Statement of Comprehensive Net Expenditure on a straight-line basis over the lease term. The lease for the Commission's premises in Alfred Street commenced on 18 March 2020 for a period of ten years, with a break clause after five years.

1.11 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS), which are described in the Remuneration and Staff Report. The defined benefit schemes are unfunded. The Commission 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 PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

1.12 Value Added Tax

The Commission is ineligible to reclaim input VAT on expenditure. Therefore, all irrecoverable VAT is included in expenditure or included in the capitalised purchase cost of non-current assets.

1.13 Legal casework expenditure

Section 70 of the Northern Ireland Act 1998 enables the Commission to support legal cases in relation to the protection of human rights. Some of these cases can span several years.

In some cases, costs are recoverable from the respondent if the applicant is successful. Given this, while the Commission decides to support cases, contingent on the outcome, payments are not normally made until judgment is passed, and the judge decides on a cost order (i.e. whether the 'losing' side should pay all costs or each side should bear their own costs). Given that a criterion for Commission support is

whether a case has a 'reasonable chance of success', it does not expect to incur costs in many cases. However, cases can be lost. In these cases, it is possible that the applicant could be asked to pay the respondent's costs. Where this happens, the Commission may pay these costs on behalf of the applicant. Any such potential liabilities are noted in the financial statements as contingent liabilities or provisions.

1.14 Staff costs

Under IAS19 Employee Benefits legislation, all staff costs must be recorded as an expense as soon as the Commission is obligated to pay them. This includes the cost of any untaken leave as at the year-end, which is estimated at £57,720 (2020-21: £43,172).

1.15 Going concern

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Northern Ireland Act 1998. The Commission's core budget for 2022-23 has been approved by the Northern Ireland Office. At the date of this report, the accounting officer has no reason to believe that further support beyond 31 March 2023 will not be forthcoming, not only due to the protections laid down in the Northern Ireland Act 1998, but also following the Spending Review 2021 in which the Commission's budget for the next three years until 31 March 2025 has been confirmed.

The Commission also receives additional funding for the Dedicated Mechanism, which arises from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2022-23. The Northern Ireland Office has confirmed that it will provide financial support to assist the Commission in meeting its liabilities as and when they fall due, but only to the extent that money is not otherwise available to meet such liabilities. At the date of this report, the Northern Ireland Office have confirmed that they will provide such support, to the extent outlined above, for a period of 12 months from the date of approval of the Commission's Annual Report and Accounts. The Northern Ireland Office have confirmed they will seek sufficient UK government funding from HM Treasury for the financial year 2023-24 to ensure the Commission continues to meet its statutory obligations. HM Treasury understand this is a statutory requirement which the UK government has committed to funding in the long term.

Therefore, it has been considered appropriate to adopt a going concern basis for the preparation of the 2021-22 financial statements.

2. Analysis of net expenditure by segment

In line with the provisions of IFRS 8, Operating Segments, the Commission does not normally analyse its net expenditure by operating segments. However, as the Commission received ring-fenced funding for the dedicated mechanism, we have disclosed this expenditure as a footnote throughout the annual report and accounts.

3. Staff costs¹⁵

	2021-22 total	Commissioners	Permanently Employed	Others	2020-21 total
	£	£	£	£	£
Wages and salaries	1,151,327	117,477	968,256	65,594	744,428
Social security costs	119,918	9,464	107,394	3,060	69,057
Other pension costs	301,768	21,441	272,704	7,623	174,156
Total Staff Costs	1,573,013	148,382	1,348,354¹⁶	76,277	987,641

¹⁵ Average number of persons employed can be found in the staff report on page 45.

¹⁶ Includes staff costs for Dedicated Mechanism of £461,833

4. Other expenditure

	2021-22	2020-21
	£	£
Advertising, publicity and publications	83,810	84,534
Auditor's (NAO) remuneration	17,500	16,500
Building maintenance and expenses	71,364	57,485
Conferences and seminars	18,835	5,693
Insurance	8,135	7,399
Internal audit	9,828	2,162
Investigations & Research	77,483	1,000
IT	51,513	74,892
Legal casework (non-recoverable)	86,412	50,874
Light and heat	15,055	8,266
Other expenses	556	(1,114)
Printing, postage and stationery	7,907	4,531
Professional fees	55,286	134,074
Rates	1,595	26,672
Rentals under operating leases	94,522	57,467
Rental for car park	4,763	255
Staff training and recruitment	33,145	12,989
Telephone	17,439	14,294
Travel, subsistence and hospitality	14,171	6,205
	<u>669,319</u>	<u>564,178</u>
Non-Cash Items:		
Depreciation, Amortisation and Impairment	91,241	81,835
Loss on disposal of asset	0	2,183
	<u>760,560</u>	<u>648,196</u>

There were no payments made to the auditors during the year for non-audit services (2020-21: £nil).

5. Income

The Commission had no recognised income from other sources in 2021-22 (2020-21: £nil).

6. Property, plant and equipment

2021-22	Leasehold Improvements	Information technology	Furniture & fittings	Total
Cost or valuation	£	£	£	£
At 1 April 2021	550,034	80,521	93,393	723,948
Additions	0	10,972	0	10,972
Revaluation	29,800	0	0	29,800
At 31 March 2022	<u>579,834</u>	<u>91,493</u>	<u>93,393</u>	<u>764,720</u>
Depreciation				
At 1 April 2021	59,959	68,862	11,430	140,251
Charged in year	65,244	4,987	16,926	87,157
Revaluation	396	0	0	396
At 31 March 2022	<u>125,599</u>	<u>73,849</u>	<u>28,356</u>	<u>227,804</u>
Net book value at 31 March 2022	<u>454,235</u>	<u>17,644</u>	<u>65,037</u>	<u>536,916</u>
Net book value at 31 March 2021	<u>490,076</u>	<u>11,659</u>	<u>81,963</u>	<u>583,698</u>
Asset financing:				
Owned	454,235	17,644	65,037	536,916
Finance leased	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book value at 31 March 2022	<u>454,235</u>	<u>17,644</u>	<u>65,037</u>	<u>536,916</u>

6. Property, plant and equipment continued

2020-21	Leasehold Improvements	Information technology	Furniture & fittings	Assets under construction	Total
Cost or valuation	£	£	£	£	£
At 1 April 2020	194,323	75,949	168,916	35,648	474,836
Additions	514,387	4,572	87,036 ¹⁷	0	605,995
Disposals	(194,323)	0	(162,559)	0	(356,882)
Transfers	35,648	0	0	(35,648)	0
At 31 March 2021	550,035	80,521	93,393	0	723,949
Depreciation					
At 1 April 2020	193,104	65,085	162,850	0	421,039
Charged in year	61,178	3,777	8,956	0	73,911
Disposals	(194,323)	0	(160,376)	0	(354,699)
At 31 March 2021	59,959	68,862	11,430	0	140,251
Net book value at 31 March 2021	490,076	11,659	81,963	0	583,698
Net book value at 31 March 2020	1,219	10,864	6,066	35,648	53,797
Asset financing:					
Owned	490,076	11,659	81,963	0	583,698
Finance leased	0	0	0	0	0
Net book value at 31 March 2021	490,076	11,659	81,963	0	583,698

7. Intangible Assets

Cost or valuation	Software & Licences 2021-22	Software & Licences 2020-21
	£	£
at 1 April	44,103	44,103
Additions	0	0
at 31 March	44,103	44,103
Amortisation		
at 1 April	36,798	28,874
Charged in year	4,083	7,924
at 31 March	40,881	36,798
Net book value at 31 March	3,222	7,305

8. Financial instruments

As the cash requirements of the Commission are met through grant-in-aid provided by the Northern Ireland Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of

¹⁷ Includes costs for Dedicated Mechanism of £6,645

financial instruments relate to contracts to buy non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

9. Trade receivables and other current assets

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Trade Receivables	774	774
Prepayments and accrued income	60,733	46,635
	61,507	47,409

10. Cash and cash equivalents

	2021-22	2020-21
	£	£
Balance at 1 April	340,338	611,905
Net change in cash and cash equivalent balances	201,400	(271,567)
Balance at 31 March	541,738	340,338
The following balances at 31 March were held at:		
Commercial banks and cash in hand	541,738	340,338
Balance at 31 March	541,738	340,338

11. Trade payables and other current liabilities

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Taxation and social security	35,058	24,310
Trade payables	948	8,613
Other payables	1,158	2,552
Accruals	182,166	242,940
	219,330	278,415

12. Provisions for liabilities and charges

	2021-22 Other £	2021-22 Total £	2020-21 Other £	2020-21 Total £
Balance at 1 April	75,000	75,000	0	0
Provided in- year	0	0	75,000	75,000
Provisions written off in-year	0	0	0	0
Balance at 31 March	75,000	75,000	75,000	75,000

The amount of £75,000 provided for in 2020-21 is a provision made for the estimated dilapidation costs at the end of the Commission's ten year lease for its premises in Alfred Street, Belfast. The Commission's lease allows for a 5 year break clause which, at present, the Commission does not plan to exercise.

13. Commitments under leases

13.1 Operating leases

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

	2021-22 £	2020-21 £
Buildings		
Not later than one year	94,522	47,261
Later than one year and not later than five years	472,608	472,608
Later than five years	283,565	378,086
	<u>850,695</u>	<u>897,955</u>

The Commission was due to move to its new premises at Alfred Street, Belfast in August 2020. Due to the Covid pandemic this was delayed and Commission staff returned to the office on a hybrid approach from August 2021. The lease for the Alfred Street premises ends in March 2030 with a five-year break clause.

13.2 Finance leases

The Commission does not have any finance leases.

14. Contingent liabilities disclosed under IAS 37

The Commission has no contingent liabilities for 2021-22 (2020-21: £nil).

15. Capital Commitments

The Commission has no capital commitments for 2021-22 (2020-21: £nil).

16. Related-party transactions

The Commission is a non-departmental public body sponsored by the Northern Ireland Office (NIO).

The NIO is regarded as a related party. During the year, the Commission had various transactions with NIO, associated with the receipt of grant-in-aid.

In addition, the Commission has had various transactions with other Government departments.

None of the Commissioners, Management Team or other related parties has undertaken any material transactions with the Commission during the year.

17. Events after the reporting period

The Annual Report and Accounts are authorised for issue on the same date as the Comptroller and Auditor General signed the audit certificate.

There were no significant events after the reporting date.

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