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**NORTHERN IRELAND HUMAN RIGHTS  
COMMISSION**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2001**

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# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

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# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## FOREWORD TO THE ACCOUNTS

### Background information

The Northern Ireland Human Rights Commission ("The Commission") is a body which was provided for in the Good Friday Agreement of 1998 and which was formally established under the Northern Ireland Act 1998 on 1 March 1999. The Commission is a non-departmental public body, funded by the Northern Ireland Office but otherwise independent from Government. It is accountable, through the Secretary of State, to Parliament at Westminster and is subject to oversight by the UK Parliamentary Commissioner for Administration.

Under section 69 of the Northern Ireland Act 1998, the Commission has the following duties:

1. To keep under review the adequacy and effectiveness in Northern Ireland of law and practice relating to the protection of human rights.
2. To advise the Secretary of State and the Executive Committee of the Northern Ireland Assembly of legislative and other measures which ought to be taken to protect human rights.
3. To advise the Northern Ireland Assembly whether a Bill is compatible with human rights.
4. To promote understanding and awareness of the importance of human rights in Northern Ireland by, for example, undertaking or commissioning or otherwise assisting research and educational activities.
5. To provide advice to the Secretary of State on the scope for defining, in Westminster legislation, rights supplementary to those in the European Convention on Human Rights.
6. To make the Secretary of State within two years such recommendations as it thinks fit for improving the Commission's effectiveness.
7. To do all that it can to ensure the establishment of a Joint Committee with the Human Rights Commission in the Republic of Ireland.

In addition, under the same section, the Commission has the following powers:

1. To give assistance to individuals who apply to it for help in relation to proceedings involving law or practice concerning the protection of human rights.
2. To bring proceedings involving law or practice concerning the protection of human rights.
3. To conduct such investigations as it considers necessary or expedient for the purpose of exercising its other functions.
4. To publish its advice and the outcome of its research and investigations.

These accounts have been prepared in accordance with the requirements of paragraph 7(2(a)) of Schedule 7 to the Northern Ireland Act 1998 and in a form directed by the Secretary of State for Northern Ireland with the approval of the Treasury.

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## FOREWORD TO THE ACCOUNTS

### Business review

A full review of the Commission's activities is given in the annual report.

### Results for the year

The results of the Commission are set out on pages 8 and 9. The deficit for the period was £110,447.

### Fixed Assets

Details of the movement of fixed assets are set out in note 6 to the accounts. Improvements to leasehold property of £108,236 were incurred during the year.

### Research and Development

The Commission engages in research and development activities with regard to investigation of human rights advancements and the support of individual cases.

### Future Developments

In the course of the next financial year, the Commission aims to:

1. Consult widely throughout Northern Ireland on a Bill of Rights in order to provide advice to the Secretary of State in Spring 2002.
2. Carry out investigations and support individual cases that highlight human rights concerns.

Advise Governments in Northern Ireland and at Westminster on the human rights implications of legislation and policy.

Through research, education, publications and seminars promote widely a culture and understanding of human rights across Northern Ireland.

### Important Events Occuring After the Year End

There have been no significant events since the period end which would affect these accounts.

### Charitable Donations

The Commission made no charitable donations during the year.

### Commission Members

The following served as Commissioners throughout the year:

Professor Brice Dickson (Chief Commissioner)  
Professor Christine Bell (resigned 9 September 2002)  
Mrs Margaret Ann Dinsmore QC  
Mr Tom Donnelly MBE JP DL  
Rev. Harold Good OBE (resigned 29 February 2002)

Professor Tom Hadden  
Ms Patricia Kelly  
Ms Angela Hegarty (resigned 1 January 2001)  
Dr Iñez McCormack (resigned 9 September 2002)  
Mr Frank McGuinness (resigned 29 February 2002)

On 1 December 2001 the following were appointed as Commissioners:

Lady Christine Eames  
Dr Christopher McGimpsey (resigned 3 November 2002)

Mr Kevin McLoughlin  
Mr Patrick Yu (resigned 7 July 2003)

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## FOREWORD TO THE ACCOUNTS

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### Disabled employees

The Commission aims to ensure that disability is not a bar to recruitment or advancement.

### Employee Involvement

The Commission implements its strategic plan through its staff. In achieving business objectives the Commission recognises that the involvement of staff in planning and the decision making process is important. Staff involvement is maximised through the combined use of, for example, weekly team meetings, staff briefings and regular joint staff / union consultative meetings. NIPSA is the Commission's recognised trade union.

### Payments to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received, in accordance with the principles of the 'Better Payment Practice Code' as stated in paragraph 4.2.1 of the Non-Departmental Public Body guidance. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the period 95% of bills were paid within this standard.



**Mrs Paddy Sloan**  
Accounting Officer

Date:

23 June 2004

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NAO




# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## Statement of The Northern Ireland Human Rights Commission's and Chief Executive's Responsibilities

Under section 7(2(a)) of schedule 7 to the Northern Ireland Act 1998 and the accounts direction issued by the Secretary of State on 19 July 2000 the Commission is required to prepare a statement of accounts in the form and on the basis determined by the Secretary of State for Northern Ireland, with the approval of the Treasury. The accounts are prepared on an accruals basis and must give a true and fair view of the Commission's state of affairs at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Commission is required to:

- observe the accounts direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Commission will continue in operation.

The Accounting Officer of the Northern Ireland Office has designated the Chief Executive as the Accounting Officer for the Commission. The Chief Executive's relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Non-Departmental Public Bodies Accounting Officer's Memorandum, issued by HM Treasury and published in Government Accounting.

*PS*

**Mrs Paddy Sloan  
Chief Executive**

Date:

*23 June 2004*

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## Statement on the System of Internal Financial Control

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As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Northern Ireland Human Rights Commission.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation and accountability. In particular, it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Commissioners;
- regular reviews by the Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines.

My review of the effectiveness of the system of internal financial control is informed by the work as Chief Executive within the Commission as that post is charged with responsibility for the development and maintenance of the financial control framework, and comments made by the external auditors in their management letter.

### *Implementation of the Turnbull Report*

As Accounting Officer, I am aware of the recommendations of the Turnbull Committee and am taking reasonable steps to comply with Treasury's requirement for a statement of internal control to be prepared for the year ended 31 March 2002, in accordance with guidance issued by the Treasury.



**Mrs Paddy Sloan**  
**Accounting Officer**

Date:

23 June 2004

## **NORTHERN IRELAND HUMAN RIGHTS COMMISSION**

### **The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament**

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I certify that I have audited the financial statements on pages 8 to 20 in accordance with the Northern Ireland Act 1998. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 11 and 12.

#### **Respective responsibilities of the Northern Ireland Human Rights Commission, the Chief Executive and Auditor**

As described on page 4, the Northern Ireland Human Rights Commission and Chief Executive are responsible for the preparation of the financial statements in accordance with the Northern Ireland Act 1998 and the Secretary of state's directions made thereunder and for ensuring the regularity of the financial transactions. The Northern Ireland Human Rights Commission and Chief Executive are also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with paragraph 7 (2 (a)) of schedule 7 to the Northern Ireland Act 1998 and the Secretary of State's directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records, or if I have not received all the information and explanations I require for the audit.

I review whether the statement on page 5 reflects the Commission's compliance with Treasury's guidance on the Statement on Internal Financial Control. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements.

#### **Basis of audit opinion**

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Northern Ireland Human Rights Commission and Chief Executive in the preparation of the financial statements, and of whether the accounting



policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I consider necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities that govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

### Opinion

In my opinion:

- The financial statements give a true and fair view of the state of affairs of the Northern Ireland Human Rights Commission at 31 March 2001 and of the deficit, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Northern Ireland Act 1998 and directions made thereunder by the Secretary of State; and
- In all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

*John Bourn*

JOHN BOURN  
Comptroller and Auditor General

12 April 2005

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

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## Income and Expenditure Account for the year ended 31 March 2001

	Notes	Year ended 31 March 2001 £	Period ended 31 March 2000 £
<b>Income</b>			
Revenue grant in aid	1.3, 2	750,194	566,635
Other operating income	2	11,648	5,578
Capital Grant released	1.7, 14	5,754	2,346
<b>Total Income</b>		<u>767,596</u>	<u>574,559</u>
<b>Expenditure</b>			
Staff costs	3	450,414	283,695
Depreciation	6	5,754	2,346
Other operating costs	4	419,820	302,518
Notional cost of capital	5	2,055	42
<b>Total expenditure</b>		<u>878,043</u>	<u>588,601</u>
<b>Surplus/(Deficit) for the period</b>		<u>(110,447)</u>	<u>(14,042)</u>
Credit in respect of notional cost of capital	5	2,055	42
<b>Surplus/(deficit) transferred to Reserves</b>	9	<u><u>(108,392)</u></u>	<u><u>(14,000)</u></u>

All amounts above relate to continuing activities

The notes on pages 11 - 20 form part of the financial statements

There have been no gains or losses other than those recognised in the Income and Expenditure Account.

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Balance Sheet  
as at 31 March 2001

	Notes	2001		2000	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	6		163,434		15,412
<b>Current Assets</b>					
Prepayments and accrued income	7	8,868		3,119	
Cash at bank and in hand		6,366		73	
		15,234		3,192	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	8	(118,402)		(17,192)	
<b>Net current liabilities</b>			(103,168)		(14,000)
<b>Total Assets less Current Liabilities</b>			60,266		1,412
<b>Financed by:</b>					
<b>Capital and Reserves</b>					
Capital Grant Reserve	9		182,658		15,412
General reserve	9		(122,392)		(14,000)
			60,266		1,412

NATIONAL HUMAN RIGHTS FOUNDATION  
 NATIONAL HUMAN RIGHTS FOUNDATION

The financial statements were approved by the Commission on 24 May 2004 and were signed on its behalf by:



Ms Paddy Sloan

Chief Executive:

Date:

23 June 2004

The notes on pages 11 - 20 form part of the financial statements

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2001

	Year ended 31 March 2001 £	Period ended 31 March 2000 £
Net cash Inflow/(outflow) from operating activities (note 14)	(57,300)	(1,055)
Capital expenditure and financial investments (note 15)	(108,279)	(17,758)
Capital financing (note 9)	173,000	17,758
<b>Increase in cash in the year</b>	<u>7,421</u>	<u>(1,055)</u>
<b>Reconciliation of cash movement</b>	<b>2001</b>	<b>2000</b>
	<b>£</b>	<b>£</b>
Increase in cash at bank	7,350	(1,128)
Increase in cash in hand	71	73
	<u>7,421</u>	<u>(1,055)</u>

The notes on pages 11 - 20 form part of the financial statements.

PS

NATIONAL AUDIT OFFICE  
**NAO**

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 1 Accounting Policies

#### 1.1 Accounting Convention

The financial statements have been prepared in accordance with the historical cost convention and with the accounts direction appended to these accounts.

Without limiting the information given, the financial statements comply with the accounting and disclosure requirements of the Companies Act 1985, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by HM Treasury, insofar as those requirements are appropriate.

#### 1.2 Accounting period

These financial statements have been drawn up for the 12 months to 31 March 2001. The previous period's financial statements were drawn up for the 13 month period from 1 March 1999 to 31 March 2000.

#### 1.3 Income

Revenue grant in aid represents funding from the Northern Ireland Office to fund the Commission's current expenditure.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. 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
Computer equipment	3 years
Fixtures, fittings & equipment	5 years

The accounting policy is to capitalise those items costing in excess of £500.

#### 1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Pensions

The Commission staff are covered by the Northern Ireland Human Rights Commission Pension Scheme which is a non-contributory scheme. The rates for employer's contribution is set by the Government Actuary and for 2000/2001 were 12%, 13.5% and 16.5% of pensionable earnings. All contributions are charged to the income and expenditure account as incurred. The Northern Ireland Human Rights Commission Pension Scheme is managed by analogy with the Principal Civil Service Pension Scheme under the same terms and conditions of membership.

The Chief Commissioner's Pension Scheme is managed outside of the Northern Ireland Human Rights Commission Pension Scheme. The rate of employer's contribution for 2000/2001 was 14%.

#### 1.7 Capital grants

Grants towards capital expenditure are credited to a Capital Grant Reserve and are released to the Income and Expenditure Account over the expected useful life of the assets.

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 1.8 Value Added Tax

The Commission is ineligible to reclaim input VAT on expenditure. Therefore all expenditure is inclusive of VAT.

2	Income	2001 £	2000 £
(a)	<b>Grant in aid</b>		
	Grant receivable 2000/2001 Class XV vote 1 from the Northern Ireland Office		
	Capital grant	173,000	-
	Revenue grant in aid	750,194	566,635
		<u>923,194</u>	<u>566,635</u>

### (b) Other income

Other income represents the sale of publications, conference and lecture fees and the reimbursements of expenses incurred by staff and commissioners in travelling to speak at conferences.

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 3 Employees

Staff costs	2001 £	2000 £
<b>Commissioners</b>		
Wages and salaries	127,475	127,000
Social security costs	10,325	10,244
Other pension costs	6,135	6,100
	<u>143,935</u>	<u>143,344</u>
<b>Other Staff</b>		
Wages and salaries	259,292	127,021
Social security costs	21,578	3,944
Other pension costs	25,609	9,386
	<u>306,479</u>	<u>140,351</u>

The average number of whole time equivalent persons employed (including senior management, but excluding Commissioners) during the year was as follows:

	2001 Number	Restated 2000 Number
Chief Executive	1	1
Admin Officers	4	3
Chief Executive's Department	8	2
	<u>13</u>	<u>6</u>

The Chief Executive held office from 1 November 1999.

### Senior managers

The following, using actual figures, shows the salary and pension entitlement of the most senior staff members of the Commission for the year ended 31 March 2001.

	Age	Salary Including Performance Pay (£'s)	Real increase in pension at 60 (£'s)	Total accrued pension at 60 at 31/3/01 (£'s)
Paddy Sloan	45	37,059	741	926

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 3 Employees (cont)

'Salary' includes gross salary; performance pay or bonuses; overtime, benefits in kind and any other allowances to the extent that it is subject to UK taxation. No benefits in kind were received by the Commission's senior managers during the period.

Pension benefits are provided through the Northern Ireland Human Rights Commission Pension Scheme which is analagous to the Principal Civil Service Pension Scheme and operates under the same terms and conditions. The scheme provides benefits on a 'final salary' basis at a normal retirement age of 60. Benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition a lump sum equivalent to 3 years pension is payable on retirement. Members pay contributions of 1.5% of pensionable earnings. Pensions increase in payment in line with the Retail Prices Index. On death, pensions are payable to the surviving spouse at a rate of half the member's pension. On death in service, the scheme pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. The enhancement depends on length of service and cannot exceed 10 years. Medical retirement is possible in the event of serious ill-health. In this case pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

#### Commissioners

The following shows the remuneration paid to members of the Commission's Board.

	Age	Remuneration (£'s)
Professor Brice Dickson (Chairperson)	47	57,475
Professor Christine Bell	33	8,000
Margaret Ann Dinsmore	44	8,000
Tom Donnelly	61	8,000
Reverend Harold Good	63	8,000
Professor Tom Hadden	62	8,000
Angela Hegarty (resigned 1 January 2001)	38	6,000
Patricia Kelly	40	8,000
Iñez McCormack	57	8,000
Frank McGuinness	49	8,000
		<u>127,475</u>

The Commission paid pension contributions of £6,134.76 to University of Ulster in respect of the year ended 31 March 2001, on behalf of Professor Dickson.

No further pension contributions were made in respect of Commissioner in the year ended 31 March 2001.

#### Chief Executive

The position of Chief Executive of the Commission during the year was held by Paddy Sloan.



# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

4 Other operating costs	2001 £	2000 £
Motor expenses	-	1,632
Hospitality, Travel and Subsistence	19,843	25,434
Advertising and publicity	42,701	78,819
Research and education	21,841	17,276
Telephone	9,203	8,492
Printing, postage and stationery	29,294	20,240
Light and heat	4,474	3,749
Insurance	1,463	1,389
Operating leases - Rent of property	45,034	34,112
Rates	10,945	-
Legal expenses	19,350	31,617
Office maintenance	17,464	12,722
Accountancy fees	10,057	1,469
Auditors remuneration	17,000	5,000
Consultancy	-	15,983
Staff training and recruitment costs	41,884	41,308
North - South Conference	3,265	-
Bill of Rights	110,041	-
Investigations	8,323	-
Other expenses	7,638	3,276
	<u>419,820</u>	<u>302,518</u>

## 5 Notional costs

### Notional cost of capital

The income and expenditure account bears a non-cash charge for interest relating to the use of capital by the Commission. The basis of the charge is 6% of the average capital employed by the Commission during the year defined as total assets less total liabilities

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**NAO**

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

6 Tangible fixed assets	Leasehold improvements	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2000	-	16,522	1,236	17,758
Additions	108,236	-	45,540	153,776
At 31 March 2001	108,236	16,522	46,776	171,534
<b>Depreciation</b>				
At 1 April 2000	-	2,346	-	2,346
Charge for the year	-	5,507	247	5,754
At 31 March 2001	-	7,853	247	8,100
<b>Net book value</b>				
At 31 March 2001	108,236	8,669	46,529	163,434
At 31 March 2000	-	14,176	1,236	15,412

The fixed assets were not revalued during the period as there were no material differences between historical cost amounts and the revalued amounts.

The additions to leasehold improvements reflect expansion and refurbishment of the office premises during the year.

7 Debtors	2001	2000
	£	£
Trade debtors	70	-
Prepayments and accrued income	8,798	3,119
	8,868	3,119
<b>8 Creditors: amounts falling due within one year</b>	<b>2001</b>	<b>2000</b>
	£	£
Bank overdrafts	-	1,128
Trade creditors	84,204	-
Accruals	34,198	16,064
	118,402	17,192

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# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 9 Statement of movements in the Capital Grant Reserve and the General Fund

	General fund £	Capital Grant reserve £
At 1 April 2000	(14,000)	15,412
Surplus arising in period	(108,392)	-
Capital Grant Received		173,000
Released to Income and Expenditure account in the period		(5,754)
At 31 March 2001	<u>(122,392)</u>	<u>182,658</u>

### 10 Performance against key financial targets

The Secretary of State does not consider it appropriate to set key financial targets for the Commission.

### 11 Contingent liabilities

There were no contingent liabilities at 31 March 2001 (2000 : £Nil).

#### Financial commitments

##### Operating lease commitments

At 31 March 2001 the Commission had the following annual commitments under non-cancellable operating leases.

	Land and buildings	
	2001 £	2000 £
Expiry date:		
Between two and five years	21,000	21,000
In over five years	30,500	-
	<u>51,500</u>	<u>21,000</u>

##### Capital commitments

The Commission had no capital commitments at 31 March 2001 (2000 : £NIL).

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

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### 13 Related party transactions

The Commission is a Non-Departmental Public Body (NDPB) sponsored by the Northern Ireland Office (NIO).

NIO is regarded as a related party. During the period the Commission had various transactions with NIO.

None of the Commission members, members of the key management staff or other related parties has undertaken any material transactions with the Commission during the year.

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

14 Reconciliation of result for the year to net cash outflow from operating activities	2001	2000
	£	£
Result for the year	(110,447)	(14,042)
Depreciation of tangible assets	5,754	2,346
Notional costs	2,055	42
Increase in debtors	(5,749)	(3,119)
Increase in creditors within one year (see note 15)	56,841	16,064
Capital Grant released	(5,754)	(2,346)
<b>Net cash outflow from operating activities</b>	<u>(57,300)</u>	<u>(1,055)</u>
15 Gross Cash Flows		
<b>Capital expenditure and financial investments</b>		
Payments to acquire tangible assets	(108,279)	(17,758)
	<u>(108,279)</u>	<u>(17,758)</u>

The difference between 'payments to acquire tangible assets' and Additions (note 6) of £45,497 is due to the payments for certain fixed assets being outstanding at 31 March 2001. This also accounts for the difference in 'increase in creditors within one year' (note 14) and the creditors' analysis (note 8).

ECONOMIC AND SOCIAL RESEARCH  
**NAO**

# NORTHERN IRELAND HUMAN RIGHTS COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2001

### 16 Financial Instruments

FRS 13, Derivatives and Other Financial Instruments, requires disclosure of the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Due to the non-trading nature of its activities and the way in which executive Non Departmental Public Bodies are financed, the Northern Ireland Human Rights Commission is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which FRS 13 mainly applies. The Northern Ireland Human Rights Commission has no powers to borrow or invest surplus funds and has limited year end flexibility. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Northern Ireland Human Rights Commission in undertaking activities.

As permitted by FRS 13, debtors and creditors which may mature or become payable within 12 months from the balance sheet date have been excluded from this disclosure.

#### Liquidity Risk

The Northern Ireland Human Rights Commission is financed by Grant in Aid from the Northern Ireland Office and is accountable to Parliament through the Secretary of State for Northern Ireland and is not therefore exposed to significant liquidity risk.

#### Interest - Rate Risk

All financial assets and financial liabilities of the Northern Ireland Human Rights Commission carry nil rates of interest and therefore are not exposed to interest-rate risk.

#### Currency Risk

The Northern Ireland Human Rights Commission does not trade in foreign currency and therefore has no exposure to foreign currency risk.

#### Fair Values

The book value and fair values of the Northern Ireland Human Rights Commission's financial assets and financial liabilities as at 31 March 2001 are set out below:

#### Primary financial instruments:

	Book value £	Fair value £
<b>Financial assets</b>		
Cash at bank	6,366	6,366
<b>Financial liabilities</b>		
None	N/A	N/A

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