

**Northern Ireland
Human Rights Commission
Statement of Accounts for the
period 1 March 1999 to 31 March
2000**

**Account of the Northern Ireland Human Rights
Commission for the period ended 31 March 2000
together with the Report of the Comptroller and
Auditor General thereon.**

**Presented pursuant to the Northern Ireland Act 1998 Sch. 7
paragraph 3(b)**

*Ordered by The House of Commons to be printed
15 October 2002*

CONTENTS

Background information
The Northern Ireland Human Rights Commission
The Human Rights Act 1998
The Commission's structure
The Commission's functions
The Commission's work
The Commission's financial statements

**NORTHERN IRELAND HUMAN RIGHTS
COMMISSION**

**FINANCIAL STATEMENTS
FOR THE PERIOD
1 MARCH 1999 - 31 MARCH 2000**

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

CONTENTS

	Page
Foreword to the accounts	1 - 3
Statement on the System of Internal Financial Control	4
Statement of NDPB's and Chief Executive's Responsibilities	5
The Certificate and Report of the Comptroller and Auditor General	6 - 7
Income and expenditure account	8
Statement of total recognised gains and losses	9
Balance sheet	10
Cash flow statement	11
Notes to the financial statements	12 - 17
Notes to the cash flow statement	18

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 £14,000.

Fixed Assets

Details of the movement of fixed assets are set out in note 6 to the accounts.

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 2001.
2. Carry out investigations and support individual cases that highlight human rights concerns.
3. Advise Governments in Northern Ireland and at Westminster on the human rights implications of legislation and policy.
4. 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 period.

Commission Members

The following served as Commissioners throughout the period of account:

Professor Brice Dickson (Chief Commissioner)	Professor Tom Hadden
Professor Christine Bell	Ms Angela Hegarty (resigned January 2001)
Mrs Margaret Ann Dinsmore QC	Ms Patricia Kelly
Mr Tom Donnelly MBE JP DL	Dr Iñez McCormack
Rev. Harold Good OBE	Mr Frank McGuinness

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

FOREWORD TO THE ACCOUNTS

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. 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 100% of bills were paid within this standard.

Professor Brice Dickson
Accounting Officer

24 July 2002

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Statement on the System of Internal Financial Control

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 in the latter half of the period, 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.

During the period, the system of internal control was limited by the following factors:

- invoices were authorised during the first half of the period by the same person who signed the cheques for payment;
- the same person authorised and paid their own expenses;
- the Chief Executive calculated and authorised her own salary.
- no hard copy of orders for goods and services were issued or kept;
- no goods received notes were kept;

However, during the latter half of the period, controls were introduced which rectified the first two of the above deficiencies.

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.

Professor Brice Dickson
Accounting Officer

24 July 2002

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Statement of NDPB's and Chief Commissioner'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 period end and of its income and expenditure, total recognised gains and losses and cash flows for the financial period.

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 Commissioner as the Accounting Officer for the Commission. The Chief Commissioner'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.

Professor Brice Dickson
Chief Commissioner

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

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

I certify that I have audited the financial statements on pages 8 to 18 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 page 12.

Respective Responsibilities of the Northern Ireland Human Rights Commission, the Chief Commissioner and Auditor

As described on page 5, the Northern Ireland Human Rights Commission and Chief Commissioner are responsible for the preparation of the financial statements in accordance with the Northern Ireland Act 1998 and directions made thereunder by the Secretary of State for Northern Ireland and for ensuring the regularity of financial transactions. The Northern Ireland Human Rights Commission and Chief Commissioner are also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing professions ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with 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 from my audit.

I review whether the statement on page 4 reflects the Commission's compliance with Treasury's guidance "Corporate governance: statement on the system of 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 Commissioner 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 considered 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, their expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

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

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 2000 and of the deficit, total recognised gains and losses and cash flows for the period 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.

I have no observations to make on these financial statements.

JOHN BOURN
Comptroller and Auditor General
11 September 2002

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

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Income and expenditure account for the period 1 March 1999 - 31 March 2000

	Notes	Period ended 31 March 2000 £
Income		
Grant in aid	1.2, 2	566,635
Other operating income	1.2	5,578
Capital grant released	9	2,346
Total Income		<u>574,559</u>
Expenditure		
Staff costs	3	283,695
Depreciation	6	2,346
Other operating costs	4	302,518
Notional cost of capital	5	42
Total expenditure		<u>588,601</u>
Surplus/(Deficit) for the period		(14,042)
Credit in respect of notional cost of capital	5	42
Surplus/(deficit) transferred to Reserves	9	<u><u>(14,000)</u></u>

All amounts above relate to continuing activities

The notes on pages 12 - 18 form part of the financial statements

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Statement of Total Recognised Gains and Losses for the period 1 March 1999 - 31 March 2000

	Period ended 31 March 2000 £
Result for the period	
Deficit for the financial period	<u>(14,000)</u>

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

The notes on pages 12 - 18 form part of the financial statements

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

Balance Sheet as at 31 March 2000

	Notes	2000		1999	
		£	£	£	£
Fixed Assets					
Tangible Assets	6		15,412		-
Current Assets					
Prepayments and accrued income	7	3,119		-	
Cash in hand		73		-	
		<u>3,192</u>		<u>-</u>	
Current liabilities					
Creditors: amounts falling due within one year	8	(17,192)		-	
		<u></u>		<u></u>	
Net current liabilities			(14,000)		-
Total Assets less Current Liabilities			<u>1,412</u>		<u>-</u>
Financed by:					
Capital and Reserves					
Capital Grant Reserve	9		15,412		-
General Reserve	9		(14,000)		-
			<u>1,412</u>		<u>-</u>

The financial statements were approved by the Commission on 24 July 2002 and were signed by:

Professor Brice Dickson
Chief Commissioner:

The notes on pages 12 - 18 form part of the financial statements

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

CASH FLOW STATEMENT

FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

	Period ended 31 March 2000 £
Net cash inflow/(outflow) from operating activities (note 14)	(1,055)
Capital expenditure and financial investments (note 15)	(17,758)
Capital Financing (note 9)	17,758
Decrease in cash in the period	<u>(1,055)</u>
Reconciliation of cash movement	
(Increase) in bank overdraft (note 8)	(1,128)
Increase in cash in hand	73
	<u>(1,055)</u>

The notes on pages 12 - 18 form part of the financial statements.

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

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 Income

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

Other income represents a British Council Grant and the reimbursement of expenses incurred by staff and commissioners in travelling to speak at conferences.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided 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:

Computer	3 years
Fixtures, fittings & equipment	5 years

1.4 Pensions

The Commission staff are covered by the Northern Ireland Human Rights Commission Pension Scheme which is a non-contributory scheme. The rate for employers' contribution is set by the Government Actuary and for 1999/2000 the rate was 13.5% 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 Commissioners' Pension Scheme is managed outside of the Northern Ireland Human Rights Commission Pension Scheme. The rate of employers' contribution for 1999/2000 was 14.0%.

1.5 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.

1.6 Value Added Tax

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

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

2	Grant from the Northern Ireland Office	2000
		£

Grant receivable (class XV vote 1)	566,635
------------------------------------	---------

3 Employees

Staff costs

	£
Wages and salaries	254,021
Social security costs	14,188
Other pension costs	15,486
	<hr/> 283,695 <hr/>

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

	2000
	Number
Chief Executive	1
Admin Officers	4
Chief Executive's Department	6
	<hr/> 11 <hr/>

Senior managers

The following, using actual figures, shows the salary and pension entitlement of the most senior staff members of the Commission for the period ended 31 March 2000.

	Age	Salary Including Performance Pay (£'s)	Real increase in pension at 60 (£'s)	Total accrued pension at 60 at 31/3/00 (£'s)
Paddy Sloan	44	14776	185	185

Paddy Sloan was appointed Chief Executive from 1 November 1999. The salary stated above represents her salary from that date to the end of the year.

'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.

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

3 Employees (cont)

Pension benefits are provided through the Northern Ireland Human Rights Commission Pension Scheme which is analogous 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	55,000
Professor Christine Bell	33	8,000
Margaret Ann Dinsmore	46	8,000
Tom Donnelly	61	8,000
Reverend Harold Good	63	8,000
Professor Tom Hadden	62	8,000
Angela Hegarty	36	8,000
Patricia Kelly	40	8,000
Iñez McCormack	50	8,000
Frank McGuinness	49	8,000
		<hr/>
		127,000
		<hr/>

The Commission paid pension contributions of £6,099.54 to University of Ulster in respect of the period ended 31 March 2000, on behalf of Professor Dickson.

No further pension contributions were made in respect of commissioners in the period ended 31 March 2000.

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

4 Other operating costs	2000
	£
Motor expenses	1,632
Hospitality, travel and subsistence	25,434
Advertising and publicity	78,819
Research and education	17,276
Staff training and recruitment costs	41,308
Telephone	8,492
Printing, postage and stationery	20,240
Light and heat	3,749
Rent and insurance	35,501
Legal expenses	31,617
Office maintenance	12,722
Auditors remuneration	5,000
Accountancy fees	1,469
Consultancy	15,983
Other expenses	3,276
	<hr/>
	302,518
	<hr/> <hr/>

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 current liabilities

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

6 Tangible fixed assets

	Computer £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 March 1999	-	-	-
Additions	16,522	1,236	17,758
At 31 March 2000	<u>16,522</u>	<u>1,236</u>	<u>17,758</u>
Depreciation			
At 1 March 1999	-	-	-
Charge for the period	2,346	-	2,346
At 31 March 2000	<u>2,346</u>	<u>-</u>	<u>2,346</u>
Net book value			
At 31 March 2000	<u>14,176</u>	<u>1,236</u>	<u>15,412</u>
At 1 March 1999	<u>-</u>	<u>-</u>	<u>-</u>

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

7 Debtors

	2000 £	1999 £
Prepayments and accrued income	3,119	-
	<u>3,119</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2000 £	1999 £
Bank overdrafts	1,128	-
Accruals	16,064	-
	<u>17,192</u>	<u>-</u>

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

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

	Capital Grant Reserve	General fund
	£	£
At 1 March 1999		-
Deficit arising in period	-	(14,000)
Capital Grant received	17,758	
Released to Income and Expenditure account in the period	(2,346)	
	<u>15,412</u>	<u>(14,000)</u>
At 31 March 2000	<u>15,412</u>	<u>(14,000)</u>

10 Contingent liabilities

There were no contingent liabilities at 31 March 2000 (1999 : £Nil).

11 Financial commitments

At 31 March 2000 the Commission had no commitments under non-cancellable operating leases.

12 Performance against key financial targets

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

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 period.

NORTHERN IRELAND HUMAN RIGHTS COMMISSION

NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD 1 MARCH 1999 - 31 MARCH 2000

14 Reconciliation of result for the period to net cash outflow from operating activities	Note	2000
		£
Result for the period		(14,042)
Depreciation of tangible assets	6	2,346
Notional costs		42
(Increase) in debtors		(3,119)
Increase in creditors within one year		16,064
Capital Grant released		(2,346)
Net cash outflow from operating activities		(1,055)

15 Gross Cash Flows		
Capital expenditure and financial investments		
Payments to acquire tangible assets		(17,758)
		(17,758)

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DB/299/BN

Mrs Doreen Brown
Director of Resources

Professor B Dixon
Chief Commissioner
Northern Ireland Human Rights Commission
Temple Court
39 North Street
BELFAST
BT1 1NA

19 July 2000

Dear Professor Dixon

ANNUAL ACCOUNTS OF THE NORTHERN IRELAND HUMAN RIGHTS COMMISSION

In accordance with Section. 7(2(a)) of Schedule 7 of the Northern Ireland Act 1998,) am writing on behalf of the Secretary of State to direct you as to the information to be contained in the statement of accounts you must prepare under the Act. In addition I am directing on behalf of the Secretary of State the period after the end of the financial year within which you will send copies of the statement of accounts to the Secretary of State and the Comptroller and Auditor General.

I, therefore, direct the Northern Ireland Human Rights Commission to,

- prepare an accruals based annual statement of accounts, including an operating account, balance sheet and cash flow statement for its first financial period ended 31 March 2000 and in respect of all future financial years;
- to prepare accounts in accordance with all HM Treasury directions on the development of accruals and resource accounts as they pertain to non-Departmental Public Bodies.
- to submit copies of the statement of accounts for the first financial period ended 31 March 2000 to the Secretary of State and to the Comptroller and Auditor General by 31 July 2000, and for each financial year by 31 July following the end of that financial year.

I am copying this letter to the Comptroller and Auditor General.

Yours sincerely

DOREEN BROWN (Mrs)
Director of Resources



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