



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

**Annual Report and Accounts
2024-25**

HC 1027



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

**Annual Report and Accounts
2024-2025**

**For the period 1 April 2024 to 31 March
2025**

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

Ordered by the House of Commons to be printed
on 10 July 2025



© Northern Ireland Human Rights Commission copyright **2025**

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at info@nihrc.org

ISBN 978-1-5286-5755-6

E-Number E03369291 07/25

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

4 July 2025

Rt Hon Hilary Benn 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 fifth Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2024 to 31 March 2025.

The Annual Report and Accounts includes the Commission's financial statements for the year ending 31 March 2025, 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 4 July 2025.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A. Kilpatrick', written in a cursive style.

Alyson Kilpatrick
Chief Commissioner

Contents

	Page
<u>Performance Report</u>	8
• <u>Overview</u>	8
o <u>Chief Commissioner’s Foreword</u>	8
o <u>Statement of Purpose and Activities of the Organisation</u>	10
o <u>Key Performance Indicators</u>	15
o <u>Key Risks facing the Northern Ireland Human Rights Commission</u>	31
o <u>Sustainability Report</u>	32
o <u>Task Force on Climate-related Financial Disclosures (TCFD)</u>	33
• <u>Performance Analysis</u>	34
<u>Accountability Report</u>	36
• <u>Corporate Governance Report</u>	36
o <u>Director’s Report</u>	36
o <u>Statement of Accounting Officer’s Responsibilities</u>	40
o <u>Governance Statement</u>	41
• <u>Remuneration and Staff Report</u>	50
o <u>Remuneration Policy</u>	50
o <u>Remuneration and Pension Entitlements</u>	51
o <u>Staff Report</u>	59
• <u>Parliamentary Accountability and Audit Report</u>	64
o <u>Certificate and Report of the Comptroller and Auditor General</u>	66
<u>Financial Statements</u>	73
• <u>Statement of Comprehensive Net Expenditure</u>	73
• <u>Statement of Financial Position</u>	74
• <u>Statement of Cash Flows</u>	75
• <u>Statement of Changes in Taxpayers’ Equity</u>	76
• <u>Notes to the Financial Statements</u>	77

This document can be made available in other formats upon request.
It is available for download at www.nihrc.org

Performance Report Overview

Chief Commissioner's Foreword

This is the 25th Annual Report and Accounts of the Northern Ireland Human Rights Commission. For another year, we had the privilege to serve the people of Northern Ireland by protecting, respecting and promoting their human rights. The Belfast (Good Friday) Agreement established the Commission as an independent body to hold government and public authorities to account for their promise to honour human rights and equality into the future. This promise was not time-limited; it was clearly a promise to endure for this and subsequent generations.

On the global stage we have seen human rights be demeaned, and people be divided, like never before. We are again advocating for fundamental human rights as the foundation of peace, democracy and the rule of law. These basic concepts are under attack. No longer is it enough to simply apply the rules, we must argue for the existence of a rules-based system. We believe Northern Ireland was, and can continue to be, testament for the curative nature of universal human rights; universal human rights that ensure security and diminish risk. We must be vigilant of human rights at home and abroad. Human rights are not only local they are international. Many of the emerging threats, for example from rapidly advancing technology, cannot be tackled at home without the genuine support of and collaboration with international partners. The Commission is playing its part domestically and abroad.

The Commission however continues to operate at a level of funding that is inadequate. That is not the Commission's view – it is the view of two independent reviewers. The Commission's workload has increased exponentially yet our funding has decreased in real terms. We continue to press for adequate funding to enable us to discharge the statutory obligations for which we were set up. For too long, we have worked without security or the ability to plan. For too long, we have continued without sufficient staff and programme costs. With a new administration that has signalled a renewed commitment to human rights, we look forward to securing the better enjoyment of human rights for all who live, work or visit here.

In the absence of sufficient funding - we must be clear - we will not discharge our functions as an independent autonomous human rights institution. Once independence and effectiveness are lost, it will be difficult to recover. We must commit, despite the challenging environment, to honour the Belfast Agreement and its underpinning of the European Convention on Human Rights. That will make us a great place to live, a great place to visit and a great place in which to invest. Growth, including economic growth, is dependent upon society valuing its people

and their fundamental freedoms. Such value is guaranteed when human rights are applied universally and effectively.

While we await a final settlement on our long-term funding arrangements we will continue to perform our functions to the best of our ability, independently, without fear or favour. We will value all people equally and to do so we will better enable those who need additional support and protection. The Commission is an institution which continues with the support of its partners, stakeholders, friends and colleagues. We cannot do our work without them. We are enormously grateful to them. Within the Commission we have a staff team that are dedicated, expert and compassionate. Their hard work may sometimes go unnoticed, but it is the foundation of everything we do. As Chief Commissioner, I cannot do my work without the support and advice of my fellow Commissioners to whom I am grateful.

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 2024-25.

This section of the Performance Report outlines the strategic context and the discharge by the Northern Ireland Human Rights Commission of its statutory functions, as prescribed by the Northern Ireland Act (NI) 1998. This includes:

- Organisational Structure
- What we do
- Key objectives
- Key Performance Indicators
- Key risks facing the Northern Ireland Human Rights Commission

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: [Principles relating to the Status of National Institutions \(The Paris Principles\) | OHCHR](#)

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.

Organisational Structure



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.

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. bringing 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 the 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 objectives agreed in our Strategic Plan 2022-25. Each objective 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. To keep under review law and practice and advise government for the benefit of everyone across Northern Ireland;
2. To ensure that rights protection is not diminished as a result of the United Kingdom having left the European Union; and, where required, ensure that Northern Ireland keeps pace with changes in European Union equality laws;
3. To build a society in which human rights are better understood, protected and valued, making a positive impact upon the delivery of services;

¹ [Publication - Annual Statement 2024 | Northern Ireland Human Rights Commission \(nihrc.org\)](#)

4. To work in partnership with other human rights and equality bodies to maximise human rights protection;
5. To be a learning organisation, improving our skills to achieve the greatest impact.

The Commission's five strategic objectives are broadly reflected and align with a series of Key Performance Indicators designed to measure effectiveness in delivering our mandate.

Key Performance Indicators

1.1 Greater prioritising and embedding of human rights in law, policy and service delivery

1.1 (a) Instances of the Commission participating in working groups or regular engagement with government, legislatures and other public authorities to advance human rights.

The Commission received proposals on a number of private members bill from MLAs. The Bills covered a broad range of public policy matters including housing, environmental and education. The Commission provided advice to individual MLAs on the compatibility of the proposed Bills with human rights law.

The Commission attended regular meetings with the UK Government Human Rights Team and the devolved administrations to discuss international examination processes.

Two meetings of the Treaty Working Group were hosted by the Commission. The Treaty Working Group includes representatives from NI Executive Departments and the Northern Ireland Office. The meetings provide a forum for discussing international examination processes.

The Chief Commissioner provided oral evidence to a number of Assembly Committees, including the Executive Office Committee in relation to their inquiry on equality law reform.

Throughout this business year the Commission has continued to engage in discussions regarding the composition of the National Preventive Mechanism and was delighted to accept an invitation to attend a meeting of the NI sub-Committee.

The Commission continues to meet regularly with the NIO policy team to discuss policy matters.

The legal team represents the Commission on the Law Societies Human Rights and Equality Committee, which met on a quarterly basis.

The legal team hosted its 'Strategic Litigation Forum' in October 2024.

The Commission has also continued to engage intensively on the implementation of Windsor Framework Article 2 (WFA2).

The Chief Commissioner co-hosted and addressed an event on WFA2 in the palace of Westminster in January alongside the Chief Commissioner of the Equality Commission for Northern Ireland (ECNI), which was attended by several Chairs of parliamentary committees, a number of MPs, peers and parliamentary staff.

The Commission has held regular meetings throughout the year with officials from a range of departments and public bodies including the Executive Office, the Northern Ireland Office, the Department of Foreign Affairs and a Home Office advisory group, raising awareness of WFA2.

Related issues were also raised at meetings with officials from the Cabinet Office, the Independent Monitoring Authority and the Department for Business and Trade.

The Commission joined ECNI and the Irish Human Rights and Equality Commission (IHREC) in November for the annual meeting associated with the work of the three Commissions on the island of Ireland dimension to Windsor Framework Article 2.

The Chief Commissioner met with the Secretary of State for Northern Ireland and the Minister for Justice on both WFA2 and wider human rights issues.

1.1 (b) Instances of the Commission providing government and other public authorities with advice or publishing research (upon request or unsolicited).

The Commission provided briefings and advice to government, full details of which are available in the Commission's Annual Statement 2024 which can be found at [Publication - Annual Human Rights Statement 2024 | Northern Ireland Human Rights Commission](#)

The Commission responded to a range of consultations relating to human rights, for instance the Commission responded to a consultation from the Executive Office relating to truth recovery processes relating to Mother and Baby Institutions, Magdalene Laundries and Workhouses. In addition, the Commission responded to a Department of Justice consultation on civil legal aid. Following submission of this consultation the Commission provided oral briefings to Departmental officials on the human rights implications of proposed reforms to civil legal aid.

In addition to responding to public consultation exercises the Commission responded to specific requests for advice from officials within the Department of Health, Department of Justice and Department of Education. The Commission responded to a number of requests for advice from the Department of Justice relating to potential legislative consent motions relating to justice matters.

On WFA2, key pieces of advice included the Annual Report on the implementation of WFA2, a joint report with ECNI published in September and including a comprehensive set of recommendations on steps required to implement and embed Article 2. Also in September, the Commission published independent research on the continued relevance of the EU Charter of Fundamental Rights in Northern Ireland after EU withdrawal.

Several pieces of advice during the year addressed the application of WFA2 in the context of criminal justice legislation in passage and a submission on the Data (Use and Access) Bill raised concerns about its compliance with WFA2. Jointly with ECNI and IHREC, in November, the Commission launched independent research on EU Developments in Equality and Human rights: the impact of Brexit on the divergence of rights and best practice on the island of Ireland. In February, the Commission, along with ECNI, made a submission to the House of Commons NI Affairs Committee inquiry into the operation of the Windsor Framework.

1.1 (c) Instances of civil society organisations seeking advice from the Commission in engagement with public authorities.

The Commission continued to engage with civil society through our monitoring and policy advice work. The Commission provided presentations to a number of civil society organisations relating to the Commission's reporting to the Committee for the Elimination of Racial Discrimination. In line with its role as the independent monitoring mechanism under the UNCRPD the Commission continued to support the work of the Disability Forum. Commission staff spoke at a number of civil society events including the Institute for Public Governance conference on neurodiversity in the workplace.

The Commission continues to engage with human rights NGOs. In particular, the Commission has participated in a research project hosted by the Bingham Commission for the Rule of Law analysing required reforms to ensure compliance with the UK's international human rights obligations. In addition, the Commission provided advice to Justice 'Law for Lawmakers' guide for MPs which provides an introduction to some of the core legal and constitutional principles informing the law making process.

At an international level the Commission responded to a number of requests for advice. In particular, the Commission provided a presentation to the Nordic Welfare Association conference on UNCRPD Article 33 relating to the relationship between national human rights institutions and disabled people's organisations. In addition, the Commission continued to participate in the Transcend project on improving practices of citizen and societal engagement in security research and innovation.

Engagement with civil society has remained a key feature of work to raise awareness of WFA2, proactively and in response to invitations. The Chief Commissioner addressed a conference hosted by Ulster University on WFA2 in January and the Commission ran an information event as part of the Human Rights Festival in December. Throughout the year, staff presented to a range of groups including the Law Society; ICTU; a conference on WFA2 hosted by Queen's University; and participated in roundtables on strategic environmental litigation and the UK EU

relationship. Regular engagement continued with the Ad Hoc Group on North-South and East-West Co-operation, Committee on the Administration of Justice and the Queen's University Post-Brexit Governance project.

Core and Dedicated Mechanism colleagues were also invited to engage with the Bingham Centre in its Rule of Law Restoration Project.

The legal team presented at a University of Ulster roundtable event on 'public interest litigation' in December 2024, alongside other statutory bodies and NGOs.

1.1 (d) Instances of the Commission providing oral evidence to parliamentary Committees or officials (or analogous e.g. public inquiries).

The Chief Commissioner provided evidence to a number of parliamentary Committees during the year. In May 2024 the Commission provided advice to the NI Affairs Committee on the centrality of the ECHR to the Belfast (Good Friday) Agreement. In February 2025 the Chief Commissioner provided advice to the NI Affairs Committee on the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023. In addition, Commission staff maintained contacts with key Westminster Committees, including the Joint Committee on Human Rights and Women and Equalities Committee.

At the NI Assembly the Chief Commissioner provided oral evidence to the Education Committee on the Commission's investigation into relationship and sex education. In addition, the Chief Commissioner provided advice to the Committee for Justice on the Justice Bill, the Committee for the Executive Office on equality law reform and in relation to access to records relating to mother and baby homes institutions.

1.1 (e) Instances of engagement by public authorities (including department officials) with the Commission's training and education programmes.

The Commission continued to operate with a limited budget for education and training delivery.

The Minister of Health agreed to receive advice and guidance from the Commission on conducting a human rights impact assessment relating to the Public Health Bill.

In partnership with the NI Civil Service staff delivered two classroom sessions in March 2025 for those officials with responsibility for developing policy and legislation.

1.2 Law and policy makers at all levels, consider and address the human rights impacts the Commission identifies through our advice, research, investigations and reports to the United Nations and Council of Europe.

1.2 (a) Instances of the Commission's advice and recommendations reflected in legislative processes (including amendments to Bills).

The Justice Bill introduced to the NI Assembly on 17 September 2024 contains; A revised proposal for retention of biometric and DNA material in line with advice provided by the Commission in 2020. In addition, proposals relating to the availability of bail for children reflecting Commission advice.

The Commission provided advice to the Department of Justice to inform decision making relating to a number of legislative consent motions.

The National Preventive Mechanism have agreed changes in their composition to strengthen oversight of places of detention.

The Commission provide oral evidence to the NI Assembly Justice Committee on the Justice Bill in November 2024.

The Commission published its 2024 annual statement on 9 December 2024.

1.2 (b) Instances of UK Parliament and NI Assembly inquiry reports and letters that reflect or cite the Commission's advice.

Following an evidence session with the Chief Commissioner relating to the centrality of the ECHR to the Belfast (Good Friday) Agreement and UK constitution, the Chair of the NI Affairs Committee wrote to the Secretary of State NI setting out concerns regarding the potential implications for NI of withdrawing from the ECHR.

The JCHR report on the proposal for a Draft Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (Remedial) Order 2024 referred to the Commission's analysis and reflected the Commission's advice in its recommendations.

The Commission has engaged with the NI Assembly Committee for Education on its inquiry into relationship and sex education (RSE). The terms of reference for the inquiry considers the Commission's report into RSE.

Following the evidence session with the NI Assembly Committee for the Executive Office, the Committee agreed to write to the Executive Office to request a rationale for its lack of response to the DM Annual Report.

1.2 (c) Instances of public authorities adopting advice received from the Commission when developing and implementing policies.

In line with recommendations contained within the Commission's investigation report into RSE, the Department of Education issued a circular relating to RSE. In addition, a number of changes were made to supporting material and guidance to schools relating to RSE provision.

1.2 (d) Instances of the Commission's treaty reporting recommendations reflected in committees' concluding observations, reports (including United Nations Special Rapporteurs) and activities.

The Commission made a submission to the Council of Europe Committee of Ministers on the McKerr Group of cases, informing ongoing supervision.

The Commission engaged fully with the Committee for Elimination of Racial Discrimination and influenced a number of the Committee's recommendations. Nineteen of the Committee's recommendations partially or fully reflect Commission positions. In addition, the Commission engaged with the Committee for Economic Social and Cultural rights examination of the UK. Of 64 recommendations contained in the Committee's report 24 relate to Northern Ireland. With key thematic priorities reflected in the recommendations.

The Council of Europe Commission against Racism and Intolerance adopted its report on the UK in July 2024, making 15 recommendations in total. Of these recommendations, 12 correlated to recommendations made by the Commission in its shadow report. Two recommendations were made specifically in relation to NI. The Council of Europe Committee of Experts on European Charter for Regional or Minority Languages published their final report on 19 September 2024. The Committee made 11 recommendations for immediate action; 3 of these related to Irish and 1 related to Ulster Scots. In addition, the report made 40 further recommendations; 9 of these related to Irish and 4 related to Ulster Scots.

1.2 (e) Instances of international organisations and networks engaging with or seeking advice and input from the Commission.

The Commission continued to participate in working groups of both the European Network of National Human Rights Institutions (ENNHRI), the Commonwealth Forum of NHRIs and the Global Alliance of National Human Rights Institutions (GANHRI). The Commission provided a presentation to the Commonwealth Forum of NHRI Women and Girls Working Group on the detention of women. In addition, along with other NHRIs from throughout Europe the Commission participated in the OHCHR

consultation event on socio economic rights, exploring how NHRIs can more effectively monitor and report on socio-economic rights.

In February, the Commission, ECNI and IHREC visited Brussels, meeting Irish MEPs spanning the main political groupings in the European Parliament and holding an event attended by representatives from all the European institutions, the UK Mission to the EU, the Irish Permanent Representation, as well as trade union and civil society representatives. Meetings were also held at official level with European Commission staff, ENNHRI, European Parliamentary research staff and the European Disability Forum. Staff also met the EU Delegation to the UK in June.

Throughout the business year the Commission continued to work with the Irish Human Rights and Equality Commission in their role as the Joint Committee under the Belfast (Good Friday) Agreement.

The Chief Commissioner is a member of the ENNHRI Board and was also recently appointed to the role of Secretary to GANHRI. Both of these appointments are for three years.

Commission staff also hold roles at ENNHRI as Chair of their Finance Committee and Communications Working Group Chair.

2. More people, communities and organisations understand and respect human rights

2.1 The Commission's promotional activities increases understanding and awareness of human rights in Northern Ireland.

The Commission's work continued to receive significant media attention, with over 800 mentions across television, radio, print, and online platforms. This included coverage in national and regional newspapers. Topics with high levels of interest in the legal challenge to Illegal Migration Act and the Legacy Act.

Social media remained a strong channel to promote and raise awareness, through X, Facebook and LinkedIn. The Commission also joined Bluesky in 2024, as more organisations and individuals have sought alternative platforms. The Commission recognises the current challenges within the social media landscape and will continue to review and assess its presence across all platforms in 2025-26.

Social media activity included promotion of the Chief Commissioner's appointment as Secretary to the Global Alliance of National Human Rights Institutions. Also widely featured was the "Shared Goals" podcast series with an episode on gender budgeting with Aoife Mallon from Ulster University to mark International Women's Day.

The Commission's website recorded over 70,000 page views across the year. The most visited pages included the Human Rights After Brexit section and job vacancies. March saw the highest traffic and a notable increase in Human Rights after Brexit content views, attributed to a proactive awareness raising campaign on social media which highlighted rights protected under Article 2 of the Windsor Framework.

Public-facing events were a key part of the Commission's promotional activities this year. The Annual Lecture in partnership with the Bar of Northern Ireland, took place in the Royal Courts of Justice and was opened by Lady Chief Justice the Right Honourable Dame Siobhan Keegan. The Commissioner for Human Rights at the Council of Europe, Dr Michael O'Flaherty, delivered the keynote address entitled *Uphold the Rule of Law- Resist the Push Back*. The Annual Statement was delivered at the Long Gallery in Parliament Buildings and Baroness Shami Chakrabarti CBE delivered the keynote address on *Human Rights: A Case for the Defence*. Over 300 stakeholders attended the online and in person events. Representatives included political parties, public sector, civil society, the legal profession, schools and universities.

2.2 The Commission's education activities increase the capability of individuals, communities and organisations to promote and protect human rights.

The Commission continued to deliver human rights education and engagement focusing on thematic areas of sport, climate change and business.

Despite limited resources, the team continued to reach a diverse audience of students, educators, and community groups. Workshops were delivered in schools and colleges across Northern Ireland, including Dungannon Integrated College, North West Regional College and Priory Integrated College. Feedback from participants was overwhelmingly positive and reported an increased understanding of human rights and the Commission's role.

The Commission engaged with youth organisations and community groups, including the Mencap Heroes Programme at Longstone School and the Youth Initiatives crosslinks project in Coleraine. A workshop with the NI Youth Assembly provided an opportunity for young people to contribute feedback to the Commission's Strategic Plan.

Climate-focused sessions were delivered to Eco-Schools teachers across 11 council areas. The Commission also co-hosted a panel discussion on Human Rights and the Sustainable Development Goals with Queen's University Belfast during the Northern Ireland Human Rights Festival.

The Commission continued to support the Sports and Human Rights Forum, hosting 3 meetings with increased member participation. Areas of

focus are member led and this year highlighted child rights in sport, sport and inclusion and the role of sport in ending violence against women and girls.

In partnership with Queen's University Belfast, we published the first business and human rights index for NI. The project was funded by ENNHRI and the Commission plans to continue to deliver stakeholder workshops in the 2025-26 business year.

3. Effective access to justice and remedies for people and communities who have their human rights violated or abused

3.1 The Commission delivers support to individuals and groups who seek assistance and successfully exercises its legal and investigatory powers.

3.1 (a) A majority of applications by the Commission to courts and tribunals for leave to appear or provide written submissions are granted.

Having participated in the challenge to the NI Troubles (Legacy and Reconciliation) Act 2023 at the NI High Court, the Commission was granted leave to intervene, both orally and in writing, before the Court of Appeal. Judgment was handed down in September 2024 and is likely to be appealed to the UK Supreme Court.

The Commission also supported two individuals in taking legal action during the year. In the matter of JR123, on the compatibility of the Rehabilitation of Offenders (NI) Order 1978 with Article 8 ECHR, the Commission continued its support making an application to the UK Supreme Court. The appeal was accepted, and the hearing took place in October 2024. The UK Supreme Court gave judgment in January 2025 and the appeal was dismissed.²

The Commission also represented an individual before the Social Security Appeals Tribunal on the issue of the eligibility of non-married partners without children to Bereavement Support Payment. The full hearing of the case took place in October 2024 and judgment is awaited.

3.1 (b) Instances of the Commission's submissions reflected in the judgment of the matter.

The Commission pursued two own-motion judicial review actions before the Courts in 2024-25.

In its challenge to the design and operation of the Housing Selection Scheme against the NI Housing Executive and Department for Communities, the Commission decided to withdraw its judicial review

² Re JR123 [2025] UKSC 8.

application, in February 2025, following changes to the scheme proposed by the respondents. The Commission will continue to monitor policy developments in this area.

The second challenge, against the Secretary of State for the Home Department and Secretary of State for NI, was in respect of the Illegal Migration Act and its incompatibility with the ECHR and Article 2(1) of the Windsor Framework. In May 2024, the High Court ruled that a number of the provisions of the legislation, including those relating to removal, the effective examination of asylum claims, non-refoulement and trafficking, were in breach of Article 2(1) of the Windsor Framework and the ECHR.³ The Court confirmed that the provisions in breach of Article 2(1) were to be disapplied and issued declarations of incompatibility in respect of breaches of the ECHR, in line with the Commission's arguments. The matter was appealed by the government and has been stayed before the Court of Appeal.

The Commission's oral and written intervention in the challenge to the NI Troubles (Legacy and Reconciliation) Act 2023 was highlighted in the judgment. The Court specifically highlighted a number of the Commission's unique arguments, in particular relating to the application of Article 2(1) of the Windsor Framework. The judgment was consistent with the advice of the Commission and the Court noted that the views of the Dedicated Mechanism "carry considerable force".⁴

3.1 (c) The Specialised Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland of the European Union Withdrawal Agreement accepts referrals and reflects advice provided by the Commission.

UK and EU officials who co-chair the Joint Consultative Working Group, which reports to the Specialised Committee, confirmed that issues raised by the Commissions in relation to new EU measures of potential relevance to WFA2 have been discussed.

3.1 (d) Instances of support provided to individual clients.

The Commission received 416 requests for legal assistance in 2024-25 across a broad range of issues including complaints against public authorities, social security, environment and planning, criminal justice and privacy issues. The Commission, in light of its own-motion housing case, has assisted a number of clients with related housing issues through the relevant complaint procedures and consideration of further legal action.

The Commission's board considered seven applications for legal assistance across the year: six in respect of individual cases and one regarding an

³ Re NIHRC [2024] NIKB 35

⁴ Re Dillon and Others [2024] NICA 59, at [112].

own-motion challenge. All applications were approved. It was not necessary to pursue the proposed legal action in two matters.

3.1 (e) Instances of investigations by the Commission resulting in actions by the UK government, NI Executive or public authorities to improve respect and protection of human rights.

Throughout this business year the Commission has conducted a follow up review to its investigation report on RSE provision. The Commission has noted a number of improvements in RSE provision in NI and will publish its report in the first quarter of the next business year.

4. To be a learning organisation, improving our skills to achieve the greatest impact

4.1 The Commission delivers continuous improvements in accordance with its mandate and the Paris Principles (United Nations General Assembly Resolution 48/134).

4.1 (a) The Commission retains its United Nations accreditation with Global Alliance of National Human Rights Institutions and effectively seeks to address any recommendations.

The Commission retained its 'A' status accreditation by the United Nations and formally received its re-accreditation at the GANHRI General Assembly on 8 May 2024.

In 2023, the Commission reported on the risk to its 'A' status accreditation due to the critical impact budget cuts had on the ability to fulfil its mandate. Since then, the United Kingdom Government has published its response to an independent review and further committee to ensuring the Commission has the ability and resources to carry out its statutory functions, which include the protection of rights set out in the Belfast (Good Friday) Agreement.

4.1 (b) Instances of the Commission benefitting from learning and good practices of other National Human Rights Institutions delivering their mandates or through the initiatives of regional and international bodies (including the European Network of National Human Rights Institutions and Global Alliance of National Human Rights Institutions).

Attendance at trainings organised by the European Law Institute; AI and Criminal Justice training provided by ERA (Academy of European Law).

Attendance at the ERA Academy of European Law in Luxembourg.

The Chief Commissioner, Chief Executive, Director (Finance) and Senior Engagement and Communications Officer attended the ENNHRI General

Assembly in October. The Chief Commissioner was appointed as GANHRI Secretary and re-appointed as an ENNHRI Board Member. The Director (Finance) was re-appointed as Chair of the ENNHRI Finance Committee.

In addition to being a member of the ENNHRI Legal Working Group, the Commission is represented on a range of thematic working groups covering matters relating to AI, disability, socio-economic rights and migrations.

4.2 Staff and Commissioners gain knowledge and skills that improve effectiveness and efficiency.

4.2 (a) Instances of facilitating ongoing learning opportunities for staff and Commissioners.

April – June 2024

Staff attended a range of training opportunities including:

Freedom of Information; New practice directions at the UKSC; in-house training on DM and Legal Challenges; and an internal staff training on the background to Article 2 WF and legal challenges.

July-September 2024

Staff attended a range of training opportunities including:

Minute taking; Leadership and Management Level 3 and Level 5; Managing the Media; GDPR; IT; various Dedicated Mechanism events; Public Law webinar; and European Data Protection Supervisor, Human Oversight and Automated Decisions training.

October-December 2024

Staff attended a range of training opportunities including:

Sage Payroll, Pension Health Check; Windsor Framework Conference; Minute Taking; Emergency First Aid at Work; Justice Conference; Immigration Conference; EU Legislative Procedure in Practice; Introduction to Public Procurement; Include Summit on Sports; Private Rented Sector Conference; ILM Level 3 in Leadership & Management; Podcasting; Public Speaking and Presentation Skills; Storytelling for Impact; and Rights of Persons with Disabilities Conference.

January-March 2025

All staff completed mandatory training by year-end which included Health and Safety; Security and Data Protection; and Government Security Classification.

Other training opportunities included:

Understanding Autism; Minute Taking; PA Development; Fraud Awareness; Data Protection and GDPR; FoI Practitioner Certificate; ILM Level 7; Windsor Framework Article 2 Institutional and Substantive Aspects; Gender Pay Gap Reporting; EU Criminal Justice Legislation; Equality Case Law Update for Employers; The HRA Back to Basics; Access to Justice - Asylum Seekers/Refugees in NI; Mental Health First Aid, Dignity at Work; European HR in Practice; AI and Data Protection Rights; and Preventing Sexual Harassment at Work.

Commissioners attended Dignity at Work training.

5. Effective and efficient delivery of our corporate obligations as a public authority.

5.1 The Commission has good corporate governance, effective systems and arrangements in place to provide assurance on risk management and internal control.

5.1 (a) Relevant internal and external audits receive addressing corporate governance receive a satisfactory rating.

An Internal Audit Annual Assurance Report was received in June 2024 which confirmed a satisfactory rating for the prior year. The follow up internal audit report was presented to the June 2024 Audit and Risk Management Committee meeting. It detailed that out of the 27 follow up recommendations, 9 had been fully implemented, 8 partially implemented, 7 not implemented and 3 unable to be tested.

An Internal Audit Plan was drafted for 2024-25 with two internal audits taking place in March 2025 on Financial systems as well as a follow up on the previous year's recommendations.

A final report is to be made available for sharing with the Audit and Risk Management Committee in June 2025.

5.1 (b) A majority of governance matters and risks reported to the Audit and Risk Management Committee are mitigated or resolved.

Governance matters were discussed at the quarterly Audit and Risk Management Committee meetings with any decisions followed up as required.

5.2 The Commission operates in accordance with HM Treasury guidance on Managing Public Money

5.2 (a) Relevant internal and external audits addressing financial management receive a satisfactory rating.

An Internal Audit Annual Assurance Report was received in June 2024, for the prior year, which confirmed a satisfactory rating.

The external audit of the Commission's Annual Report and Accounts 2023-24 was completed in June 2024 with no audit adjustments required.

5.2(b) The Commission operates within the limits of its statutory authority and any delegated authority, as well as in accordance with any other conditions or HM Treasury guidance relating to the use of public funds.

During 2024-25 the Commission continued to operate within its delegated authority and in accordance with HM Treasury guidance relating to the use of public funds.

5.2 (c) The Commission's Annual Report and Account are agreed and signed off by the National Audit Office.

The Commission's Annual Report and Accounts for 2023-24 were approved by the Comptroller and Auditor General on 19 July and laid in Parliament on 29 July 2024.

5.2 (d) A majority of required monthly financial and workforce management reports are submit on time.

Monthly financial and workforce management reports were submitted to the Commission's sponsor department as required.

5.2 (e) The Commission meets Government target of paying 90% of undisputed invoices within five working days.

The Commission met the Government target of paying 90% of undisputed invoices within five working days as follows:

- April 2024 - 31 invoices paid within 5 working days (100%)
- May 2024 - 45 invoices paid within 5 working days (100%)
- June 2024 - 29 invoices paid within 5 working days (100%)
- July 2024 - 48 invoices paid within 5 working days (100%)
- August 2024 - 43 invoices paid within 5 working days (100%)
- September 2024 - 40 invoices paid within 5 working days (95.2%) with 2 further invoices paid within 9 working days
- October 2024 - 38 invoices paid within 5 working days (100%)

- November 2024 - 34 invoices paid within 5 working days (100%)
December 2024 - 30 of 31 invoices paid within 5 working days (96.8%) with one invoice was paid within 6 working days due to staff leave over Christmas and the New Year
- January 2025 - 42 invoices paid within 5 working days (100%)
- February 2025 - 34 invoices paid within 5 working days (100%)
- March 2025 - 40 invoices paid within 5 working days (100%)

By the end of the financial year 99.3% of undisputed invoices were paid within 5 working days.

5.3 The Commission remains publicly accountable for its services.

There were no instances of non-compliance during 2024-25 with any open government or transparency policies, initiatives and guidance issued by the Northern Ireland Office, HM Treasury or Cabinet Office.

5.3 (a) Instances of non-compliance with any open government or transparency policies, initiatives and guidance issued by the NI Office, HM Treasury or Cabinet Office.

There were no instances of non-compliance for the period 1 April 2024 – 31 March 2025.

5.3 (b) The majority of Freedom of Information Act are responded to within statutory time limits.

The Commission provided responses to Freedom of Information requests from 1 April 2024-31 March 2025 as follows:

- April 2024 - 1 request received and responded to within the statutory limit.
- May 2024 - No requests received
- June 2024 - 4 requests received and responded to within the statutory time limit
- July 2024 - 3 requests received and responded to within the statutory limit.
- August 2024 - 5 requests received and responded to within the statutory limit.
- September 2024 - 3 requests received and responded to within the statutory limit.
- October 2024 - 1 request received and responded to within the statutory limit.
- November 2024 – No requests received.
- December 2024 - 3 requests received and responded to within the statutory limit.
- January 2025 - 3 requests received and responded to within the statutory limit.

- February 2025 - 1 request received and responded to within the statutory limit.
- March 2025 – No requests received

5.3 (c) *The Commission complies with its equality and good relations duties and meets any reporting requirements.*

The Commission's annual Equality Monitoring Return and Progress Against the Equality Scheme Report was submitted to ECNI.

Quarterly Business Service (QBS) which replaced the Quarterly Employment, Index of Services and Index of Production surveys to measure employee jobs and economic output performance of the Northern Ireland economy were completed and submitted to the Department of Finance.

5.3 (d) *The Commission responds promptly and engages transparently in response to any complaints made to the Parliamentary Ombudsman.*

There were no complaints made to the Parliamentary Ombudsman during the period 1 April 2024 – 31 March 2025.

5.3 (e) *All personal data held by the Commission is retained in accordance with the General Data Protection Regulation as it applies in the United Kingdom, tailored by the Data Protection Act 2018 and personal data related incidents reported formally to the Information Commissioner's Office, if applicable.*

There were no data related incidents reported formally to the Information Commissioner's Office during the period 1 April 2024- 31 March 2025

Key risks facing the Northern Ireland Human Rights Commission

Following its re-accreditation with A status in November 2023, the Commission worked alongside the Northern Ireland Office to address recommendations from the United Nations that has resulted in two years of delays. The Global Alliance of National Human Rights Institutions Sub-committee on Accreditation made 4 recommendations to the Commission which continue to require action by the UK government. Two of the recommendations focused on adequate funding and the need for increased financial autonomy. These were considered through an independent budget review of the Commission initiated by the Northern Ireland Office which completed its work in November 2024. A response from the Secretary of State has been anticipated since then. The Northern Ireland Office established a working group to progress the matter in the context of the Government spending review 2025. The Commission is hopeful that a response will be provided without further delay following the outcome of the spending review and that both of the preceding independent reviews will be published.

A further recommendation from the United Nations focused on diversity and pluralism, with a particular reference to Commissioners. The Northern Ireland Office recruited for a vacant Commissioner position in 2024 and this has gone some way toward addressing the recommendation. A final recommendation from the Sub-committee highlighted the Commission's ability to enter places of deprivation of liberty. It noted that our legal framework does not vest the institution with the statutory power to conduct unannounced visits to places of deprivation of liberty. To achieve this outcome will require a change in our founding legislation. The matter has been raised with the Northern Ireland Office for consideration, but no progress has been made to date.

The Commission is now subject to a self-reporting obligation to the Global Alliance of National Human Rights Institution, noting in particular that the UK Government is committed to addressing the matters of funding and financial autonomy in the context of the 2025 spending review.

Sustainability Report

The Commission has been granted an exemption from reporting sustainability information under the Greening Government Commitments, under the de minimis criteria. The Commission's office space is less than 500m² and has a staff complement of less than 50. Consequently, the Commission has not included a full sustainability report in their annual report.

The Commission continues to take action to meet the Greening Government Commitments 2021 to 2025 policy by encouraging efficiency in the use of resources 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; providing filtered water to reduce the need for single use plastic water bottles; and engagement with the Commission's Business and Human Rights Forum to promote sustainable and efficient products and services.

In the past year through our engagement with education providers, the Commission has made progress in raising awareness of the United Nations Sustainability Development Goals (SDGs) and human rights across Northern Ireland.

We have been delighted to continue our partnership with Eco-Schools NI, an environmental education programme for schools. Between 10-19 September, the Commission delivered presentations to teachers participating in the Eco-Schools programme across 11 Council areas.

On 22 October as part of our post primary education engagement the Commission conducted a workshop with pupils from St Colman's School in Kilkeel. The workshop focused on climate change, the SDGs, and human rights, engaging students in interactive discussions and activities.

The Commission participated in the Northern Ireland Human Rights Festival on 2 December, collaborating with Queens University Belfast's Centre for Sustainability, Equality and Climate Action. The Chief Commissioner took part in a panel discussion on "Human Rights & the Sustainable Development Goals," alongside representatives from Queens University.

The Commission also joined the NI Commissioner for Children and Young People's Youth Panel event on 29 March at the College of Agriculture, Food & Rural Enterprise (CAFRE) Greenmount Campus. The focus of the day was on tackling climate and environmental breakdown. This event brought together young people from across Northern Ireland, providing a platform for them to voice their concerns and share ideas on addressing environmental challenges.

The Alfred Street office is located within Belfast City Centre close to public transport links, allowing staff to travel to and from the office in a sustainable manner.

The Commission has also, in order to reduce its carbon footprint, pursued a policy of the facilitation, where possible, of staff flexibility in start and finish times allowing staff to travel to and from work at non-peak traffic times.

The Commission continues to operate a hybrid model of office and home based working where service delivery permits. It is expected that this will further support the achievement of the Greening Government Commitments 2021 to 2025.

Task Force on Climate-related Financial Disclosures (TCFD)

The Commission has been granted an exemption from reporting under the Task Force on Climate-related Financial Disclosures as the Commission has a staff complement of less than 500 and below £500m operating income.

The Commission's sponsor branch, the Northern Ireland Office, have confirmed the Commission are not required to comply with TCFD. Consequently, the Commission has not included a TCFD in their annual report.

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, Alyson Kilpatrick, and five part time Commissioners until August 2024 and six part time Commissioners from September 2024. The complement of staff at year-end was 28, which included three temporary contracts.

Despite an absence of funding, the Joint Committee of representatives from the Irish Human Rights and Equality Commission and the Northern Ireland Human Rights Commission did meet once in 2024-25.

For 2024-25 the Commission had a core budget of £1,832,000 and £946,590 for the Dedicated Mechanism. The Commission had a capital budget of £9,000 for the Dedicated Mechanism. This was funded by grant-in-aid from Parliament through our sponsor branch, the Northern Ireland Office (NIO).

The opening Taxpayers' Equity on 1 April 2024 was £916,678. This decreased by £7,669 to £909,009 at the end of the financial year.

The Commission's net expenditure in 2024-25 was £2,799,553 (2023-24 £2,702,535). Net expenditure is £20,963 higher than budget and reserves have been utilised to fund the overspend. The increase mainly resulted from increased staff costs.

The Commission had a net gain on revaluation of property for 2024-25 of No £4,294 (2023-24 £14,976).

Grant-in-aid from the NIO was £121,244 less than in the prior year. This was due to a decrease in the core budget of £148,053, an increase of £39,387 in the Dedicated Mechanism budget, and a decrease in core capital budget of £21,569 and an increase of £8,991 for the Dedicated Mechanism capital budget. £7,491 Dedicated Mechanism capital budget allocation was not drawn down in 2023/24.



**Dr David Russell
Accounting Officer**

Date: 03 July 2025

Accountability Report

Overview

The Accountability Report for the Commission comprises three key elements:

- Corporate Governance Report
- Remuneration and Staff Report
- Parliamentary Accountability and Audit Report

Corporate Governance Report

This section of the report outlines the compositions and organisation of the Commission's governance structures and how they support the achievement of the Commission's objectives.

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 2024-25:

- Alyson Kilpatrick
- Helen Henderson
- Mairead Holder (from 01 September 2024)
- Jonathan Kearney
- Justin Kouame
- David A Lavery CB
- Stephen White OBE

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 2024-25.

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 twice during the year.

The Audit and Risk Management Committee 2024-25 comprised:

- Sean Donaghy, Independent Chairperson
- Helen Henderson
- David A Lavery CB
- Stephen White OBE

The Chief Executive, Director (Finance, Personnel and Corporate Affairs), and Director (Engagement and Communications) attend the Audit and Risk Management Committee meetings, with other Directors attending as required. The Internal Auditor, External Auditor and a representative from the NIO also attend 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 Management 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 each Audit and Risk Management Committee meeting for scrutiny and discussion. The Commission records 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 board.

There were no complaints to the Parliamentary Ombudsman in 2024-25 (2023-24: One which was not upheld).

Personal data related incidents and Freedom of Information

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 member of the senior management team 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 were no personal data related incidents during 2024-25 (2023-24: None). All staff completed the mandatory Civil Service Learning training on Security and Data Protection during the year.

In 2024-25 the Commission received twenty four Freedom of Information requests (2023-24 twenty five). Responses were provided to twenty four of these requests in 2024-25.

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 £31,500 (2023-24: £26,250).

The Commission's internal audit is provided by Sumer NI (previously known as ASM (Belfast)).

Creditor payment, policy and performance

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 99.3 per cent of all undisputed invoices within five working days against the Government target of paying 90 per cent of such invoices within this time period (2023-24: 97.7 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 23.71 days per employee in 2024-25 (2023-24: 4.46 days). The increase in number of days sick per employee is due to long-term sick absence of two members of staff. 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: 03 July 2025

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 state of affairs of the Northern Ireland Human Rights Commission and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

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

- observe the Accounts Direction issued by the 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 *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

The Accounting Officer of the Northern Ireland Office has appointed the Chief Executive as Accounting Officer of the Northern Ireland Human Rights Commission. 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 the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information to establish that the Northern Ireland Human Rights Commission's auditors are aware

of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

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 audit 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 and accounts 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 as far as applicable with the guidance provided in HM Treasury's corporate governance code for central government departments (April 2017).

Throughout 2024-25 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 is kept under continuous review to ensure the Commission is content that it is provided with all requisite information to enable it to make informed decisions.

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 February 2023). 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 10 times during the reporting period (10 ordinary Commission meetings and no special Commission meetings).

The following served as Commissioners from 1 April 2024 - 31 March 2025

	Meetings attended
Alyson Kilpatrick	10/10
Helen Henderson	9/10
Mairead Holder (from 01 September 2024)	6/7
Jonathan Kearney	8/10
Justin Kouame	7/10
David Lavery CB	8/10
Stephen White OBE	9/10

Audit and Risk Management Committee Meetings

The Audit and Risk Management Committee normally meet quarterly but due to unforeseen circumstances only met twice during the reporting period. However, meetings were held with the Independent Chair to provide an update on any issues and the full Commission Board were also kept informed of any developments at their monthly meetings.

	Meetings attended
Sean Donaghy	2/2
Helen Henderson	2/2
David Lavery CB	2/2
Stephen White OBE	1/2

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.

The Audit and Risk Management Committee has scheduled a review of its effectiveness. This will be completed, by 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 exercises statutory functions alongside the Equality Commission as the Dedicated Mechanism established under the EU Withdrawal Agreement.

During this year, the Commission Board has met ten times (ten ordinary Commission meetings and no 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 2024-25, 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 2022-2025 was published in 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 2025 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 Senior 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 Committee 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 2024-25, the main risks faced by the Commission were:

- the recommendations of the United Nations that had resulted in a delay in its reaccreditation which remain outstanding; and,
- ability to fulfil its statutory duties and exercise powers due to limited budget

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, and comments made by the external auditors in their management letter and other reports. The Commission Board continued to receive monthly financial reports 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 an Independent Chair to the Audit and Risk Management

Committee, 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 training on Security and Data Protection; Government Security Classification Policy; and Health and Safety.

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

The primary role of Internal Audit is to provide the Accounting Officer and the Commission Board with an independent and objective opinion on risk management, control and governance by measuring and evaluating their effectiveness in achieving the organisation's objectives.

Through a tender process ASM (Belfast) (now known as Sumer NI) were appointed as the Commission's new Internal Auditors and commenced in March 2021 for a period of 3 years, with the option to extend for a further year. The Commission utilised this extension option to 31 March 2025. The services provided by Sumer NI operate to standards defined by the Public Sector Internal Audit Standards. An Internal Audit Plan for 2024-25 was presented to the Commission's Audit and Risk Management Committee in December 2024 for approval.

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

The table below outlines the internal audit programme that was carried out relating to 2024-25.

System	Date of final report	Assurance rating	Status
Financial Systems	30 May 2025	Satisfactory	Final Report
IT Systems and Security	11 June 2025	Satisfactory	Final Report

A Satisfactory assurance level denotes that overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

During 2024-25 a total of 9 recommendations were made. There were no Priority One recommendations, two were identified as Priority Two and seven as Priority Three.

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 which was presented to the Audit and Risk Management Committee in June 2025, 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 its framework partner Ernst & Young LLP (EY), acting on behalf of the C&AG, 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 2023-24 accounts and the preparation of the 2024-25 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 Conduct for Board Members of Public Bodies June 2019'. It also reflects the principles set out in the Corporate Governance in central government departments to the extent relevant to the status of the Commission: 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 was reviewed in May 2023 with the next review due to take place in October 2025.

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 2024-25 statement was provided to the NIO in November 2024 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 2025-26 has been approved by the Northern Ireland Office. The 2025-26 budget reflects the 2025 Spending Review phase 1 settlement, and the Commission has also received a further three-year financial settlement as part of the UK Government Spending Review phase 2 covering the period 2026-29.

The Commission also receives additional funding for the Dedicated Mechanism, which arise from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2025-26. The Northern Ireland Office has confirmed the budget for the next four years until 31 March 2029.

As a result of this Spending Review settlement the Accounting Officer has a reasonable expectation that the Commission can continue for a period of 12 months from the date of approval of the annual report and accounts, and has accordingly considered it appropriate to adopt a going concern basis for the preparation of the 2024-25 financial statements.

Personal data related incidents

No personal data related incidents were reported to the Information Commissioner's Office (ICO) (2023-24: None).

Significant internal control weaknesses

There were no significant weaknesses in the Commission's systems of internal controls in 2024-25 that affected the achievement of the Commission's key policies, aims and objectives.



Dr David Russell
Accounting Officer

Date: 03 July 2025

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* (June 2023). 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 Helen Henderson; David A Lavery CB; and Stephen White OBE. 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 three 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)		Total (£'000)	
	2024 - 25	2023 - 24	2024 - 25	2023 - 24	2024 - 25	2023 - 24	2024 - 25	2023 - 24
Ms Alyson Kilpatrick Chief Commissioner	85-90	80-85	-	-	33,000	30,000	120-125	110-115
Ms Helen Henderson Commissioner	5-10	5-10	100	-	-	-	5-10	5-10
Ms Mairead Holder Commissioner (from 01 September 2024)	0-5 ⁵	-	-	-	-	-	0-5	-
Mr Jonathan Kearney Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr Justin Kouame Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr David A Lavery CB Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr Stephen White OBE Commissioner	5-10	5-10	-	100	-	-	5-10	5-10
Mr Eddie Rooney Commissioner (until 31 August 2023)	-	0-5 ⁶	-	-	-	-	-	0-5
Mr Sean Donaghy	0-5 ⁷		-	-	-	-	0-5	0-5

⁵ The figure quoted is for the period 1 September 2024 to 31 March 2025. The full year equivalent is £5-10k.

⁶ The figure quoted is for the period 1 April 2023 to 31 August 2023. The full year equivalent is £5-£10k.

⁷ Charges a fee, which is processed in the Commission's payroll.

Chair of the Audit and Risk Management Committee		0-5 ⁸						
Dr David Russell Chief Executive	90-95	85-90	-	-	42,000	33,000	130-135	120-125
Mrs Lorraine Hamill Director	70-75	65-70	-	-	46,000	51,000	115-120	115-120
Ms Claire Martin Director	70-75	70-75	-	-	46,000	27,000	115-120	95-100
Ms Rhyannon Blythe Director	50-55 ⁹	70-75	-	-	21,000	26,000	70-75	95-100
Ms Eilis Haughey Director	70-75	70-75	-	-	28,000	27,000	100-105	95-100
Colin Caughey Director	70-75	70-75	-	-	28,000	26,000	100-105	95-100

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

No performance related pay or bonus payments have been made in 2024-25 (2023-24: £nil).

Salary

'Salary' includes gross salary; overtime; and any other allowance to the extent that is subject to UK taxation. No performance related pay or bonus payments were made in year (2023-24: £nil). This report is based on accrued payments made by the Commission and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by

⁸ Charges a fee, which is processed in the Commission's payroll.

⁹ The figure quoted was a result of long-term absence. The full year equivalent is 70-75k.

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 2024-25 financial year were £76 (2023-24: £167).

There were no non-cash benefits made during the 2024-25 financial year (2023-24: None).

Bonuses

The Commission does not make bonus payments in respect of staff performance. No bonuses were payable to staff or to senior managers in respect of the year ended 31 March 2025 (nil for the year ended 31 March 2024).

Accrued Pension Benefits

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

Fair Pay Disclosure – (audited information)

	2024-25	2023-24
Band of Highest Paid Director FTE Total Remuneration	£90,000-£95,000	£85,000-£90,000
Median total pay and benefits ratio	1.98	1.58
Median total pay and benefits	£46,712	£55,207
Median total pay and benefits range	£24,000-£92,000	£24,000-£88,000
Percentage change in Director total pay and benefits	4.90%	6.97%
Ratio between highest paid director and 25 th Percentile	2.60	2.53
25 th Percentile total pay and benefits	£35,560	£34,524
Ratio between highest paid director and 75 th Percentile	1.52	1.51
75 th Percentile total pay and benefits	£60,820	£58,089

For the Northern Ireland Human Rights Commission there is no difference between total pay and benefits and the salary component of total pay and benefits.

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 2024-25 was £90,000-£95,000 (2023-24: £85,000-£90,000). This was 1.98 times the median remuneration of the workforce, which was £46,712 (2023-24: 1.58 times and £55,207). The pay multiple has increased to 1.98 from 1.58 in the year ended 31 March 2024. The reason for this is that the changes in pay in the NICS arrangements and the Commission were in keeping with one another and the profile of staff has remained largely consistent with the previous year.

Staff in the Commission hold a range of posts. The level of remuneration varies according to the post that is held. The range of remuneration on a full time equivalent basis within the Commission is £24,000-£92,000 (2023-24: £24,000-£88,000).

The percentage change from the previous financial year in respect of the highest paid director's salary was 4.90 per cent. The average percentage change from the previous financial year in respect of the employees of the organisation as a whole was 12.26 per cent. This percentage increase is largely due to two additional posts being filled at year end. There was no performance pay and bonuses payable in 2024-25 (2023-24: £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 2.60:1 (2023-24: 2.53:1). 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 1.52:1 (2023-24: 1.51:1). The lower quartile remuneration (representing the 25th percentile of the linear distribution) was £35,560 (2023-24 £34,524) (salary component) and the upper quartile remuneration (representing the 75th percentile of the linear distribution) was £60,820 (2023-24 £58,089) (salary component).

Total remuneration includes salary and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

There was no severance pay in 2024-25 (2023-24: £nil).

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 £24,687 (2023-24: £24,205).

No further pension contributions were made for Commissioners in the year ended 31 March 2025 (2023-24: £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 2025 (2023-24: £nil).

Management Team

	Accrued pension at pension age as at 31/03/25	Real increase in pension and related lump sum at pension age	CETV at 31/03/25	CETV at 31/03/24	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Alyson Kilpatrick Chief Commissioner	5-10	0-2.5	112	75	25
David Russell Chief Executive	35-40	0-2.5	568	499	27
Lorraine Hamill Director	20-25	2.5-5	442	381	41
Claire Martin Director	20-25	2.5-5	398	349	31
Rhyannon Blythe Director	15-20	0-2.5	188	160	11
Eilis Haughey Director	5-10	0-2.5	106	75	19
Colin Caughey Director	10-15	0-2.5	163	133	14

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN727 issued by the Civil Service Pensions.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member

actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic, premium, and classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had 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 accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal 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 in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the

Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgement”).

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy¹⁰ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

¹⁰ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

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)

	2024-25 Total	Commissioners	Permanently Employed	Others	2023-24 Total
	£	£	£	£	£
Wages and salaries	1,479,460	127,090	1,222,537	129,833	1,384,212
Social security costs	159,503	10,698	140,868	7,937	149,700
Other pension costs	392,812	24,687	348,931	19,194	347,440
Total Staff Costs	2,031,775	162,475	1,712,336¹¹	156,964¹²	1,881,352

There were no inward seconded staff during 2024-25 (2023-24: None).

¹¹ Includes staff costs for Dedicated Mechanism staff of £507,176

¹² Includes staff costs for Dedicated Mechanism staff of £3,318

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 £24,687 payable in respect of Commissioners (2023-24: £23,818) 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 actuary valued the scheme as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([Scheme valuations - Civil Service Pension Scheme](#)).

For 2024-25, employers' contributions of £392,812¹³ were payable to PCSPS (2023-24: £347,440) at 28.97 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 2024-25 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 (2023-24: £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) (2023-24: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2025-26 is estimated at £476,224.

There were no staff who retired early on ill-health grounds during 2024-25 (2023-24: None).

¹³ Includes pension costs for Dedicated Mechanism staff of £98,879

Number of Senior Civil Service Staff

Grade of Senior Civil Servant	2024-25 Number of Staff	2023-24 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:

	2024-25 Total	Commissioners	Permanently Employed	Others	2023-24 Total
Directly employed	35	7	25	3	32
Other	1	0	0	1	1
Total	36	7	25	4	33

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

Staff composition

	2024-25			2023-24		
	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	7	3	4	6	2	4
Permanently Employed	25	21	4	24	19	5
Others	4	1	3	3	2	1
Total	36	25	11	33	23	10

Staff Turnover

The annual turnover rate of staff for the period 2024-25 was 8.3% (2023-24: 12.1%). During the year three members of staff left the Commission to take up posts elsewhere.

Managing Attendance

Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 23.71 days per employee in 2023-24 (2023-24: 4.46 days). The increase in number of days sick per employee is due to long-term sick absence of two members of staff. The size of the Commission means that small changes in absence can appear to have a disproportionate impact on reporting statistics.

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 2024-25 as well as the Commission's Strategic Plan for 2025-28.

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 2024-25 (2023-24: £nil).

Off-payroll engagements

There were no off-payroll engagements in 2024-25 (2023-24: £nil).

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

There were no exit packages in 2024-25 (2023-24: £nil).



Dr David Russell
Accounting Officer

Date: 03 July 2025

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 £31,500 (£26,250 in 2023-24). The auditors received no fees for non-audit services (2023-24: £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 As part of the Commission's commitment to support continuous improvement, we are working with our sponsor department to understand which of the government functional standards are most appropriate for our size and scope, and best meet our business needs. Once we have agreed with our sponsor department which standards are relevant to our organisation, then we will work to embed the appropriate standards into our business processes.
- 1.3 All expenditure was applied to the purpose intended by Parliament (audited).
- 1.4 No fees or charges were collected by the Northern Ireland Human Rights Commission (audited) (2023-24: £nil).
- 1.5 The Northern Ireland Human Rights Commission has no remote contingent liabilities (audited) (2023-24: £nil).
- 1.6 The Commission had no losses or special payments (audited) (2023-24: £nil).
- 1.7 The Northern Ireland Human Rights Commission's total gross operating expenditure in 2024-25 was £2,900,987. The net expenditure for prior years was as follows:

Expenditure and income

	2024-25	2023-24	2022-23	2021-22
	£000	£000	£000	£000
Expenditure	2,901	2,734	2,480	2,333
Income	<u>(77)</u>	<u>(11)</u>	<u>(8)</u>	<u>0</u>
Net Operating Expenditure	2,824	2,723	2,472	2,333



Dr David Russell
Accounting Officer

Date: 03 July 2025

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

Opinion on financial statements

I have audited the financial statements of the Northern Ireland Human Rights Commission for the year ended 31 March 2025 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 2025;
- 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 2025 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 Bodies in the United Kingdom (2022)*. 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 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 requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is 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 and my auditor's certificate and report thereon. 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.

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 Report and the 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 Statutory Performance Report and Accountability Reports.

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

- adequate accounting records have not been kept 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
- I have not received all of the information and explanations I require for my audit; 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 is 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;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Northern Ireland Human Rights Commission from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions made under the Northern Ireland Act 1998;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions made under the Northern Ireland Act 1998; 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, I:

- considered the nature of the sector, control environment and operational performance including the design of the Northern Ireland Human Rights Commission's accounting policies, key performance indicators and performance incentives.
- inquired of management, the 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 on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Northern Ireland Human Rights Commission's controls relating to the Northern Ireland Human Rights Commission's compliance with the Northern Ireland Act 1998 and Managing Public Money;
- inquired of management, the Northern Ireland Human Rights Commission's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had any knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding 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: revenue recognition, posting of unusual journals, complex

transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Northern Ireland Human Rights Commission's framework of authority and other legal and regulatory frameworks in which the Northern Ireland Human Rights Commission operates. I focused 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, pension legislation and tax legislation.

Audit response to identified risk

To respond to identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Commission and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on 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.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members 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 sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income 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.
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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date 4 July 2025

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

Financial Statements for the Year Ended 31 March 2025

Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2025

	Notes	2024-25 £	2023-24 £
Expenditure			
Staff costs	3	2,031,775	1,881,352
Other operating costs	4	687,088	671,686
Depreciation, amortisation and impairment	4	106,727	105,149
Depreciation on Right-of-Use Assets	4	75,397	75,431
Total operating expenditure		<u>2,900,987</u>	<u>2,733,618</u>
Income			
Other income	5	(77,378)	(11,301)
Total operating income		<u>(77,378)</u>	<u>(11,301)</u>
Net operating expenditure for the year ended 31 March 2025		<u>2,823,609</u>	<u>2,722,317</u>
Finance Income			
Interest Received		(29,959)	(26,433)
Finance Expense			
Finance expense on lease liabilities	4	5,903	6,651
Net Expenditure for the year		<u>2,799,553</u>	<u>2,702,535</u>
Other comprehensive net expenditure			
Net (gain)/loss on revaluation of property, plant and Equipment	6	(4,294)	(14,976)
Comprehensive net expenditure for the year		<u>2,795,259</u>	<u>2,687,559</u>

All amounts above relate to continuing activities.

The notes on pages 77 to 97 form part of the financial statements.

Statement of Financial Position as at 31 March 2025

		31 March 2025	31 March 2024
	Notes	£	£
Non-current assets:			
Property, plant and equipment	6	326,317	419,363
Right-of-Use assets	7	373,380	445,021
Intangible assets	8	0	315
Total non-current assets		<u>699,697</u>	<u>864,699</u>
Current assets:			
Trade and other receivables	10	49,648	43,882
Cash and cash equivalents	11	920,893	990,019
Total current assets		<u>970,541</u>	<u>1,033,901</u>
Total assets		<u>1,670,238</u>	<u>1,898,600</u>
Current liabilities:			
Trade and other payables	12	305,768	456,336
Total current liabilities		<u>305,768</u>	<u>456,336</u>
Non Current liabilities			
Provisions – Dilapidations	13	75,000	75,000
Lease Liabilities	7	380,461	450,586
		<u>455,461</u>	<u>525,586</u>
Assets less total liabilities		<u>909,009</u>	<u>916,678</u>
Taxpayers' equity			
General Reserves		819,133	831,096
Revaluation Reserves		<u>89,876</u>	<u>85,582</u>
		<u>909,009</u>	<u>916,678</u>

The notes on pages 77 to 97 form part of the financial statements.

The financial statements on pages 73 to 97 were approved by the Commission on 30 June 2025.



Dr David Russell
Accounting Officer

Date: 03 July 2025

Statement of Cash Flows for the Year Ended 31 March 2025

	Notes	2024-25 £	2023-24 £
Cash flows from operating activities			
Net operating expenditure		(2,823,609)	(2,722,317)
(Increase) in trade and other receivables	10	(5,766)	17,643
Increase/(Decrease) in trade payables	12	(150,568)	130,968
Depreciation, amortisation and impairment	4	106,727	105,149
Depreciation on Right-of-Use Assets	4	75,397	75,431
Net cash outflow from operating activities		(2,797,819)	(2,393,126)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(9,073)	(28,970)
Net cash outflow from investing activities		(9,073)	(28,970)
Cash flows from financing activities			
Funding from parent department		2,787,590	2,908,834
Interest Received		29,959	26,433
Payments of lease liabilities	7	(73,880)	(73,107)
Finance expense on lease liabilities	4	(5,903)	(6,651)
Net cash inflow from financing activities		2,737,766	2,855,509
Net (decrease)/increase in cash and cash equivalents in the period	11	(69,126)	433,413
Cash and cash equivalents at the beginning of the period	11	990,019	556,606
Cash and cash equivalents at the end of the period	11	920,893	990,019

The notes on pages 77 to 97 form part of the financial statements.

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2025

	General Reserves £	Revaluation Reserves £	Total Reserves £
Balance at 31 March 2023	624,797	70,606	695,403
Comprehensive net expenditure for the year	(2,702,535)	0	(2,702,535)
Net gain on revaluation of property	0	14,976	14,976
Grant-in-aid from NIO	2,908,834	0	2,908,834
Balance at 31 March 2024	831,096	85,582	916,678
Changes in taxpayers' equity for 2024-25			
Comprehensive net expenditure for the year	(2,799,553)	0	(2,799,553)
Net gain on revaluation of property	0	4,294	4,294
Grant-in-aid from NIO	2,787,590	0	2,787,590
Balance at 31 March 2025	819,133	89,876	909,009

The notes on pages 77 to 97 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2025

1. Statement of accounting policies

The Secretary of State for Northern Ireland has directed the Human Rights Commission for Northern Ireland to prepare accounts under the Northern Ireland Act 1998. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2024-25, 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 2025 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) Leases

Property leases assessed for IFRS16 Right-of-Use assets are valued using a cost model which has been used as a proxy for current value as the underlying assets value of the short lease is unlikely to fluctuate significantly.

(iii) 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.

(iv) 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 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 17 – Insurance contracts replaces IFRS 4 Insurance contracts and is to be included in the FreM for mandatory implementation from 2025-26. It established the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard.

IFRS 17 requires insurance contracts, including reinsurance contracts, to be recognised on the statement of financial

position as the total of the fulfilment cashflows and the contractual service margin (CSM).

The fulfilment cashflows consist of the present value of future cash flows calculated using best estimate assumptions with an explicit risk adjustment for non-financial risk.

The risk adjustment is released to the Statement of Comprehensive Net Expenditure (SoCNE) over the insurance contract period as insurance services are provided. Where an insurance contract is onerous, it will have no CSM and the onerous element of the insurance contract will be recognised immediately in the SOCNE.

The Commission does not issue insurance policies or insurance contracts that meet the definition under IFRS 17.

IFRS 18- Presentation and Disclosure in Financial Statements replaces IAS 1 and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

Non-investment asset valuations – In December 2023 HM Treasury released an exposure draft on potential changes to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FreM for mandatory implementation:

References to assets being held for their 'service potential' and the terms 'specialised / non-specialised' assets are being removed from the FreM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Value Use (EVU).

An adaption to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.

- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

Social Benefits – The 2025-26 FreM will include new guidance on accounting for social benefits. The 2025-26 FreM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances.

No material impact is expected on the financial statement of the Commission as a result of these standards.

1.4 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.

Income is recognised when the obligations associated with the contract have been satisfied.

1.5 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.

1.6 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 £5,000 or more. Items with an individual cost of less than £5,000 but, when taken together, represent a significant investment will be grouped.

Leasehold improvement expenditure has been capitalised and is restated annually using indices compiled by the Office for National Statistics. 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

1.7 Leases

IFRS 16 'Leases' was implemented from 1 April 2022; this introduces a single lessee accounting model that requires a lessee 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.

In respect of lessees, IFRS 16 removes the distinction between operating and finance leases and introduces a single accounting model that requires a lessee to recognise 'right-of-use' assets and lease liabilities. The definition of a lease has been updated under IFRS 16, there is more emphasis on being able to control of the use of asset identified in a contract. There are new requirements for variable lease payments such as RPI/CPI uplifts; and there is an accounting policy choice allowable to separate non-lease components.

Right-of-use assets within the Commission comprise the lease of premises at Alfred Street and the lease of a photocopier.

At inception of a contract, the Commission assess whether a contract is, or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration. To assess whether a contract conveys the rights to control the use of an identified asset, the Commission assess whether:

- The contract involves the use of an identified asset
- The Commission has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use
- The Commission has the right to direct the use of the asset.

At inception or on reassessment of a contract that contains a lease component, the Commission allocates the consideration in the contract to each lease component on the basis of the relative standalone prices.

The Commission assess whether it is reasonably certain to exercise break options or extension options at the lease commencement date. The Commission reassesses this if there are significant events or changes in circumstances that were anticipated.

As a lessee

Right-of-Use assets

The Commission recognises a right-of-use asset and lease liability at the commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of the lease.

The right-of-use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets. The cost measurement model in IFRS16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

- A longer-term lease that has no provisions to update lease payments for market conditions or if there is a significant period of time between those updates; and;
- The fair value or current value in existing use of the underlying asset is likely to fluctuate significantly due to changes in market prices.

The right-of-use assets are depreciated using the straight line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of property, plant and equipment.

The Commission applies IAS36 Impairment of Assets to determine whether the right-of-use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HMT.

The lease payment is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the Commission's estimates of the amount expected to be payable under residual value guarantee, or if the Commission changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease payments included in the measurement of the lease liability comprises of the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee;
- The exercise price under a purchase option that the Commission is reasonably certain to exercise, lease payments in an optional renewal period if the Commission is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Commission is reasonably certain not to terminate early.

When the lease liability is remeasured, a corresponding adjustment is made to the right-of-use asset or recorded in the SoCNE if the carrying amount of the right-of-use asset is zero.

1.8 IAS 37 – Provisions, 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 licences 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 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 and contributory.

In line with FReM's adaptation of IAS 19, the Commission accounts for the PCSPS as if it were a defined contribution scheme. In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

1.11 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.

Irrecoverable VAT payable on lease payments is excluded from the initial measurement of right-of-use assets and lease liability; rather, it is treated as an expense at the tax point in accordance with IFRIC 21 Levies.

1.12 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.

1.13 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 £62,894 (2023-24: £35,456).

1.14 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 2025-26 has been approved by the Northern Ireland Office. The 2025-26 budget reflects the 2025 Spending Review phase 1 settlement, and the Commission has also received a further three-year financial settlement as part of the UK Government Spending Review phase 2 covering the period 2026-29.

The Commission also receives additional funding for the Dedicated Mechanism, which arise from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2025-26. The Northern Ireland Office has confirmed the budget for the next four years until 31 March 2029.

As a result of this Spending Review settlement the Accounting Officer has a reasonable expectation that the Commission can continue for a period of 12 months from the date of approval of the annual report and accounts, and has accordingly considered it appropriate to adopt a going concern basis for the preparation of the 2024-25 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 costs¹⁴

	2024-25 Total	Commissioners	Permanently Employed	Others	2023-24 Total
	£	£	£	£	£
Wages and salaries	1,479,460	127,090	1,222,537	129,833	1,384,212
Social security costs	159,503	10,698	140,868	7,937	149,700
Other pension costs	392,812	24,687	348,931	19,194	347,440
Total Staff Costs	2,031,775	162,475	1,712,336¹⁵	156,964¹⁶	1,881,352

¹⁴ Average number of persons employed can be found in the staff report on page 61

¹⁵ Includes staff costs for Dedicated Mechanism staff of £507,176

¹⁶ Includes staff costs for Dedicated Mechanism staff of £3,318

4. Other expenditure

	2024-25	2023-24
	£	£
Advertising, publicity and publications	60,299	65,820
Auditor's (NAO) remuneration	31,500	26,400 ¹⁷
Building maintenance and expenses	57,941	53,120
Conferences and seminars	15,955	20,813
Education	5,904	0
FCO expenditure	0	3,734
Insurance	10,417	9,673
Internal audit	3,357	11,115
Investigations & Research	52,701	49,375
IT	80,475	46,838
Legal casework (non-recoverable)	78,784	162,992
Light and heat	13,811	12,413
Non-recoverable VAT expense	15,754	15,754
Other expenses	8	8
Printing, postage and stationery	2,414	6,077
Professional fees	111,972	80,252
Rates	34,464	32,804
Staff training and recruitment	42,330	18,891
Telephone	16,679	14,110
Travel, subsistence and hospitality	52,323	41,497
	<u>687,088</u>	<u>671,686</u>
Finance Costs		
Interest Expense	<u>5,903</u>	<u>6,651</u>
	692,991	678,337
Non-Cash Items:		
Depreciation, Amortisation and Impairment	106,727	105,149
Depreciation Right-of-Use Assets	<u>75,397</u>	<u>75,431</u>
	<u>875,115</u>	<u>858,917</u>

There were no payments made to the auditors during the year for non-audit services (2023-24: £nil).

¹⁷ Includes additional charges of £150 for 2022/23 audit fee

5. Income

The Commission also has recognised income from other sources as follows:

	2023-24 £	2023-24 £
European Network of National Human Rights Institutions (ENNHRI) under a Small Grant Agreement for Project SGA-NHRI.EU-2023-02 – NI Business Human Rights Index	7,362	11,301
Foreign Commonwealth & Development Office project to establish permanent secretariat for NHRI's in the Commonwealth	70,016	-
Total	77,378	11,301

In line with its accounting policy, the Commission has applied the requirements of IFRS 15 to income received from sources other than the NIO, for specific projects. The Commission seeks to recover any associated costs for the projects in line with the contract.

The Commission received £7,362 from the European Network of National Human Rights Institutions (ENNHRI) under a Small Grant Agreement for Project SGA-NHRI.EU-2023-02 – NI Business Human Rights Index – Developing a national and human rights index for Northern Ireland. The Commission had an agreement with Queen's University Belfast (QUB) to implement the project within an agreed timeframe. For the implementation of the Project, the Commission agrees to pay the funding received from ENNHRI to QUB. Income is recognised when the obligations associated with the contract have been satisfied.

The Commission received £70,016 from the Foreign, Commonwealth & Development Office (FCDO) for a Commonwealth Forum of National Human Rights Institutions (CFNHRI). This was intended to support the CFNHRI to move towards long-term stability and strengthening the support of the CFNHRI can offer to member organisations across the Commonwealth.

The project was to set the CFNHRI up as a new legal entity and registered charity creating a strong and united platform that brings together NHRIs from all corners of the Commonwealth to address some of the most serious human rights challenges facing the world, which included a focus on programmes of work that aligned with FCDO human rights priority areas.

Although the FCDO decided not to fund the continuation of this project to establish a permanent secretariat, the project produced a business case, and a brochure as well as established the legal process to set up a permanent secretariat.

6. Property, plant and equipment

2024-25	Leasehold Improvements	Information technology	Furniture & fittings	Total
Cost or valuation	£	£	£	£
At 1 April 2024	636,934	53,036	88,155	778,125
Additions	0	9,073	0	9,073
Revaluation	4,383	0	0	4,383
At 31 March 2025	641,317	62,109	88,155	791,581
Depreciation				
At 1 April 2024	271,384	28,339	59,039	358,762
Charged in year	74,518	14,488	17,407	106,413
Revaluation	89	0	0	89
At 31 March 2025	345,991	42,827	76,446	465,264
Net book value at 31 March 2025	295,326	19,282	11,709	326,317
Net book value at 31 March 2024	365,550	24,697	29,116	419,363
2023-24	Leasehold Improvements	Information technology	Furniture & fittings	Total
Cost or valuation	£	£	£	£
At 1 April 2023	621,693	91,493	93,393	806,579
Additions	0	28,970	0	28,970
Disposals	0	(67,427)	(5,238)	(72,665)
Revaluation	15,241	0	0	15,241
At 31 March 2024	636,934	53,036	88,155	778,125
Depreciation				
At 1 April 2023	197,431	82,461	46,602	326,494
Charged in year	73,688	13,305	17,675	104,668
Disposals	0	(67,427)	(5,238)	(72,665)
Revaluation	265	0	0	265
At 31 March 2024	271,384	28,339	59,039	358,762
Net book value at 31 March 2024	365,550	24,697	29,116	419,363
Net book value at 31 March 2023	424,262	9,032	46,791	480,085

7. Leases

Following the adoption of IFRS16 in the 2022-23 financial accounts, the Commission's leases are now recognised on the balance sheet, with the exception of those leases which are exempt by having less than 12 months to run from 31 March 2022 or are considered low value (less than £1,000).

The finance lease is recognised as an asset and a corresponding lease liability at the net present value of future lease payments. Lease payments are apportioned between the finance charge and the reduction of the outstanding liability.

A discount rate of 1.27% has been applied in the calculation on lease liabilities for leasehold improvements and a discounts rate of 4.72% has been applied in the calculation on lease liabilities for photocopier leased in September 2024. As at 31 March 2025 the Commission was committed to making the following payments in respect of finance leases:

2024-25	Leasehold Improvements	Furniture & fittings	Total
Right of use assets	£	£	£
Cost or valuation			
At 1 April 2024	593,068	2,815	595,883
Additions	0	4,152	4,152
Disposals	0	(2,815)	(2,815)
At 31 March 2025	<u>593,068</u>	<u>4,152</u>	<u>597,220</u>
Depreciation			
At 1 April 2024	148,930	1,932	150,862
Charged in year	74,465	932	75,431
Disposals	0	(2,419)	(2,419)
At 31 March 2025	<u>223,395</u>	<u>445</u>	<u>223,840</u>
Net book value at 31 March 2025	<u>369,673</u>	<u>3,707</u>	<u>373,380</u>
Net book value at 31 March 2024	<u>444,138</u>	<u>883</u>	<u>445,021</u>

7. Leases (cont.)

2024-25	Leasehold Improvements	Furniture & fittings	Total
Lease Liabilities	£	£	£
At 1 April 2024	(449,691)	(895)	(450,586)
Adjustment following early termination		396	396
Additions	0	(4,152)	(4,152)
Interest on lease liabilities @ 1.27%	(5,711)	3	(5,708)
Interest on lease liability @ 4.27%		(195)	(195)
Cash Payment	78,768	1,014	79,782
At 31 March 2025	<u>(376,634)</u>	<u>(3,829)</u>	<u>(380,463)</u>

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

No later than one year	<u>(73,985)</u>	<u>(791)</u>	<u>(74,776)</u>
Later than one year and not later than five years	<u>(302,649)</u>	<u>(3,038)</u>	<u>(305,687)</u>
Later than five years	<u>0</u>	<u>0</u>	<u>0</u>
Balance at 31 March 2025	<u>(376,634)</u>	<u>(3,829)</u>	<u>(380,463)</u>

The lease for the Alfred Street premises ends in March 2030 with a five-year break clause.

The lease for a photocopier at Alfred Street ended early in August 2024 and a new photocopier lease started in September 2024 and will end in September 2029.

8. Intangible Assets

	Software & Licences 2024-25	Software & Licences 2023-24
	£	£
Cost or valuation		
at 1 April	33,578	33,578
Additions	0	0
Disposals	0	0
at 31 March	<u>33,578</u>	<u>33,578</u>
Amortisation		
at 1 April	33,263	32,783
Charged in year	315	480
Disposals	0	0
at 31 March	<u>0</u>	<u>33,263</u>
Net book value at 31 March	<u>0</u>	<u>315</u>

9. 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 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.

10. Trade receivables and other current assets

	2024-25	2023-24
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>49,648</u>	<u>43,882</u>
	<u>49,648</u>	<u>43,882</u>

11. Cash and cash equivalents

	2024-25	2023-24
	£	£
Balance at 1 April	990,019	556,606
Net change in cash and cash equivalent balances	(69,126)	433,413
Balance at 31 March	920,893	990,019
The following balances at 31 March were held at:		
Commercial banks and cash in hand	920,893	990,019
Balance at 31 March	920,893	990,019

12. Trade payables and other current liabilities

	2024-25	2023-24
	£	£
Amounts falling due within one year:		
Taxation and social security	35,481	41,503
Trade payables	34,734	5,770
Other payables	11,918	9,144
Accruals	223,635	399,919
	305,768	456,336

13. Provisions for liabilities and charges

	2024-25	2024-25
	Other	Total
	£	£
Balance at 1 April	75,000	75,000
Provided in-year	0	0
Provisions written off in-year	0	0
Balance at 31 March	75,000	75,000

The amount of £75,000 in the 2024-25 above figures relates to 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.

14. Contingent liabilities disclosed under IAS 37

A contingent liability of £50,000 has been recognised for the possible obligation for one legal case. We received judgement in January 2025. The Commission was unsuccessful, and costs were awarded against us. The matter will be remitted to the High Court however, depending on whether costs are agreed, may be dealt with administratively. We will continue to push the Department of Justice (DoJ) for a final invoice and then the Commission will decide if the matter will be resolved or referred back to the High Court. Until then neither the actual cost, or whether it will need to be paid by the Commission, will be settled. (2023-24 £40,350).

In 2023-24 we reported a contingent liability of £117,233 for a second legal case. The case has been heard by the UK Supreme Court and a judgement was received in March 2025. The Commission was unsuccessful. However, an agreement was made with the DoJ for each side to bear their own costs. The Commission's costs have been expensed when incurred and there is no remaining liability for 2024-25.

15. Financial Commitments

The Commission has no other financial commitments not already included in the Statement of Financial Position for 2024-25 (2023-24: £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.

Except for the remuneration disclosed in the Remuneration and Staff Report on pages 50-63, 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.

E03369291
978-1-5286-5755-6