



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

ANNUAL REPORT AND ACCOUNTS

2015-16

HC 565



ANNUAL REPORT AND ACCOUNTS 2015-16

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14 July 2016

Rt Hon James Brokenshire MP
Secretary of State for Northern Ireland
Stormont House
Stormont Estate
Belfast
Northern Ireland
BT4 3SH

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 seventeenth Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2015 to 31 March 2016.

The Annual Report includes the Commission's financial statements for the year ending 31 March 2016, which have been prepared in accordance with Paragraph 7 of Schedule 7 of the Northern Ireland Act 1998, and which were approved and certified by the Comptroller and Auditor General on 14 July 2016.

Yours sincerely



Les Allamby
Chief Commissioner

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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

A recurring theme in judgements from the European Court of Human Rights is that rights must be made 'practical and effective and not theoretical and illusory'. This mantra matches the work of the Commission in 2015/2016.

The Commission has completed its partnership with the Northern Ireland Civil Service with e-training modules on human rights now available through the Department of Finance's Centre for Applied Learning and through the Commission website. The joint work with the Northern Ireland Public Services Ombudsman developing a human rights based approach to complaints handling continued. The initiative has a significant international dimension as many national human rights institutions also have a dual mandate as Ombudsmen. This work and its products were showcased in both Vienna and Geneva this year with support from the European Ombudsman. This will culminate with an international conference in May 2016.

The human rights report from the inquiry into emergency health care was launched in May 2015. An outcome from the inquiry is initiatives being undertaken by the Belfast and Northern Health and Social Care Trusts. The Belfast Trust is piloting a human rights based approach to health care in an emergency department and the Northern Trust is seeking to apply a human rights based, participatory approach to consultation when developing health services in its local area. These initiatives have senior clinical and executive management support and are being assisted by the Commission.

The Commission's successful challenge to the existing law on termination of pregnancy in Northern Ireland is being appealed to the Court of Appeal in June 2016 with a decision anticipated in autumn 2016.

The Commission has secured external funding with Ulster University School of Law and is about to embark on research into the needs of self-represented litigants including the human rights issues engaged. This is the first time such research has been undertaken in Northern Ireland and it will complement the civil and family justice review being undertaken by Lord Justice Gillen.

Elsewhere the Commission has been working domestically and beyond to emphasize the implications of the potential repeal of the Human Rights Act and its replacement with a British Bill of Rights.

The Commission also chairs the Commonwealth Forum of National Human Rights Institutions and has agreed strategic priorities with members and published the first guides on the forum's website hosted by the Commission.

A wider strategy to engage with the public and young people in particular through film and social media is being implemented with a number of short films in the pipeline to highlight hidden rights for carers, the homeless and migrant workers.

The Commission remains keen to see the outstanding issues emanating from the Stormont House and Fresh Start Agreements resolved as soon as possible so that the work to deal with the past can be moved forward.

This year, the Commission agreed its strategic plan for 2016-2019 around three pillars, namely, delivering human rights through excellent services to the public; human rights and building a future in Northern Ireland; and social and economic rights in a time of change. These pillars are a recognition of the difficult and uncertain political and economic times we are in – circumstances in which universal human rights standards and values become even more important.

Finally the Commission has prepared for the United Nation's re-accreditation process as a national human rights institution. I am confident that the Commission is well placed to demonstrate it complies with UN Paris Principles and so retain its 'A' status accreditation despite the difficult financial climate that the Commission operates within.

I would like to thank my Commissioner colleagues, senior management and staff at the Commission for their support work and commitment that has contributed to such a productive year.



Les Allamby
Chief Commissioner

Statement of Purpose and Activities of the Organisation

Introduction

I am pleased to report on the very significant achievements of the Northern Ireland Human Rights Commission's during 2015-16.

The Commission was established as a result of the Belfast (Good Friday) Agreement 1998 and has been in operation since 1 March 1999, under its governing legislation, the Northern Ireland Act 1998, amended by the Justice and Security (Northern Ireland) Act 2007. We are a non-departmental public body, with grant-in-aid provided by government through the Northern Ireland Office (NIO), and reporting to Parliament through the Secretary of State for Northern Ireland.

The Commission's role is to promote awareness of the importance of human rights, to review law and practice and to advise government on what steps need to be taken to fully protect human rights in Northern Ireland. We base our work on international human rights standards, including those of the United Nations (UN) and the Council of Europe. The Commission, in line with the 'Paris Principles' guidance of 1993, has 'A' status recognition at the UN as a national human rights institution. This gives us special access to the Human Rights Council, treaty bodies and other organisations (further information on the 'Paris Principles' is available at: www.ohchr.org/english/law/parisprinciples). At the time of going to press in May 2016, the UN had communicated its adjudication that the Northern Ireland Human Rights Commission was to be reaccredited 'A' status following the 2015-16 examination process.

What we do

The primary role of the Commission is to protect and promote the human rights of everyone in Northern Ireland. In the honouring of our mission statement, the Commission is strategically operating on the basis of three pillars, over three years with the actions and outcomes over those three years identified.

Our statutory functions include:

- Advising the Westminster government, the Northern Ireland Executive and Assembly, and key agencies on legislation and compliance with human rights frameworks
- Working to promote awareness of human rights through education, training and research
- International treaty monitoring
- Legal advice work including taking strategic legal cases
- Engagement with other national human rights institutions in the UK
- Working as part of the Joint Committee with the Irish Human Rights and Equality Commission

Key duties for the Commission include the operation of the Joint committee with the Irish Equality and Human Rights Commission. In year, through a series of meetings in both Belfast and Dublin this body developed a new programme of work and is exploring the possibility of a discrete secretariat being set up to improve the impact of the Committee.

As a key anchor for that work and in overarching fulfilment of our statutory duty to advise government, to mark International Human Rights Day December 2015 we published our fourth Annual Human Rights statement which reviews the development of human rights protection and promotion in Northern Ireland. The keynote speaker was journalist Jon Snow <https://www.youtube.com/watch?v=ON5p7k3V-hM>

Highlights of advices to government include:

- the Minister of Justice, regarding the law on unduly lenient sentences;
- the Office of the First Minister and Deputy First Minister on its consultation document 'Delivering Social Change through Childcare: A Ten Year Strategy for Affordable and Integrated Childcare 2015-2025';
- the Office of the First Minister and Deputy First Minister in response to a consultation on proposals to extend age discrimination legislation to the provision of goods, facilities and services;
- Members of the UK Parliament on the Counter Terrorism and Security Bill 2014-2015;
- to the Department of Culture, Arts and Leisure on its consultation on proposals for an Irish Language Bill;
- the Office of the First Minister and Deputy First Minister on International human rights law and the concepts of "multiple" and "intersectional" discrimination;
- the NI Assembly Committee for Environment on the Environmental Better Regulation Bill;
- the Assembly and Executive Review Committee in response to a call for evidence relating to the Assembly and Executive Reform (Assembly Opposition) Bill;
- the Committee for Education of the NI Assembly in response to a call for evidence on the Shared Education Bill;
- Minister of State (Minister for Immigration) on 'Reforming support for failed asylum seekers and other illegal migrants';
- the Northern Ireland Assembly Committee for Social Development in relation to the Housing Amendment Bill;
- the Committee for Justice of the NI Assembly in response to a call for evidence relating to the Justice (no.2) Bill;
- the Ad Hoc Joint Committee of the NI Assembly in relation to the Mental Capacity Bill;
- to all members of the NI Assembly on the Welfare Reform Bill;
- to the Northern Ireland Assembly Committee for Health, Social Services and Public Safety in relation to the Health and Social Care (Control of Data Processing) Bill;

- to the ad hoc Committee of the NI Assembly on the NI Public Services Ombudsperson Bill;
- to the Department of Justice in response to the consultation on the scope of civil legal aid;
- to the Northern Ireland Assembly Committee for Education in response to its consultation on the Special Education Needs and Disabilities bill;
- to the Department of Health, Social Services and Public Safety in response to the consultation on the Draft Standards for Supported Lodgings for Young Adults (aged 16-21) in NI.

(Further information on the Commission's work in all of these areas is available at: www.nihrc.org).

Each year, the Commission reviews progress by government and public authorities with human rights laws and standards. Our Annual Statement published in December records progress on meeting human rights standards, and our Annual 'Human Rights Lecture' gives an opportunity to promote learning and discussion. The Annual Statement strongly informs our future work priorities.

(Further information on the Commission's work in all of these areas is available at: www.nihrc.org).

In 2015, the Commission was elected the chair of the Commonwealth Forum of National Human Rights Institutions (CFNHRI). This reflects the esteem in which the Commission is held internationally and is an important opportunity to share our own experiences, facilitate dialogue and learn from others to achieve direct benefits for the people of Northern Ireland.

(Further information on the Commission's work as Chair of the Commonwealth Forum of National Human Rights Institutions is available at: <http://cfnhri.org>).

Pillar One: Human Rights and Good Governance

Human rights need to be embedded at the heart of the executive and legislature, reflected in our basic legal framework and honoured in the operation of all offices of State. The challenges in these regards include the complexity of our constitutional system, the nature of our devolved jurisdiction and the relative newness of many of the governance structures.

Actions: The Commission supported the development of a strong indigenous framework for human rights-compliance on the part of the State. It continued to advise Government in support of a Bill of Rights for Northern Ireland. It monitored, advised and supported public servants - including local government and the Northern Ireland Prison Service (NIPS) - to carry out their functions in a human rights-compliant manner. In

particular it helped develop capacity for rights-based commissioning and delivery of services in the health and social care sector.

Outcomes: The Commission supported the embedding of capacities for human rights across Northern Ireland's governance structures, at all levels and including the framework of service delivery, especially in the health and social care sector. It published its annual statement on human rights in Northern Ireland. It advanced the process for a separate Bill of Rights for Northern Ireland. It ensured that UK-wide human rights initiatives took account of the particular circumstances of Northern Ireland and that these did not diminish existing protections or in any other way impede the distinct Northern Ireland Bill of Rights process.

Key activities:

During 2015-16 included the development of a case studies handbook to accompany the human rights based approach manual for the now Northern Ireland Public Services Ombudsman to ensure that complainants rights are protected when lodging complaints about public services in Northern Ireland. This will be launched following the conference planned for 26 May 2016. Additionally two pilot projects were initiated with the Belfast Health and Social Care Trust and the Northern Health and Social Care Trust for human rights protection and promotion in emergency departments and in public consultation on changes to services respectively.

The Commission hosted a roundtable following up on its report into the rights of Carers and engaged with the Department of Health and Social Services and Public Safety on follow up to our report into children in the care system in Northern Ireland, highlighting obligations on findings and recommendations with civil society, politicians, relevant public authorities and the Executive.

The human rights training programme for the Northern Ireland Civil Service was embedded in year to ensure rolling delivery across the civil service.

The Commission delivered a programme of engagement with all political parties on the outstanding obligations related to a Bill of Rights and continued to liaise with civil society providing expert advice into ongoing consideration of the duty of the State.

The Commission was elected Chair of the Commonwealth Forum of National Human Rights Institutions taking up office in Malta at the Biennial Conference in October 2015. A programme of work was agreed by the Commonwealth members which includes training on good governance and reporting to the United Nations Universal Periodic Review process. These products will also be available locally for both public authorities and civil society.

The Commission challenged the failure of government in Northern Ireland to provide access to abortion services for the victims of rape, incest and where there was a serious foetal abnormality and was successful at first instance in securing a declaration of incompatibility with the Human Rights Act. This ruling was appealed in year and is listed for 20 June 2016.

Pillar Two: Human Rights and the Conflict

The legacy of conflict runs deep in Northern Ireland. There remain serious gaps in accountability, justice and inter-community reconciliation. Division and sectarianism result in violence and other forms of hate crime. Lives continue to be blighted and lost.

Actions: The Commission fostered a human rights-based understanding of the key issues of dealing with the past in Northern Ireland and developed a suite of materials on the topic. In so doing, it paid particular attention to the situation of victims and survivors and of former prisoners convicted of conflict related offences. The Commission challenged racism, including sectarianism and all its manifestations and contributed to the promotion of good community relations. The Commission undertook pioneering work on the human right to culture (including in terms of the right to acknowledge and celebrate diverse linguistic and other senses of individual and community identity). In recognition of the relationship of peace, equality and non-discrimination, the Commission continued to play its role in combating discrimination including on such grounds as race, disability, gender, sexual orientation, gender identity, ethnicity and age.

Outcomes: The Commission played its part in stimulating a new phase of consideration of how Northern Ireland undertakes a wide-ranging programme of dealing with the past, taking account of international good practice. In so doing, it ensured that significant advances are made in addressing the particular situation of victims and survivors and of former prisoners convicted of conflict related offences. It demonstrated how human rights need to be at the heart of good community relations. The Commission's work on the protection of the human right to culture in post-conflict societies was of international significance. The Commission contributed substantially to ensuring that a post-conflict Northern Ireland is a more equal and non-discriminatory society.

Key activities:

During 2015-16 this included the development within the Commonwealth Forum of our Guidance on the United Nations standards on Disarmament, Demobilisation and Reintegration (DDR). This will now be launched in Geneva at the Commonwealth Forum meeting in May 2016.

The Commission provided human rights based approach training to complaints handlers at the Office of the Police Ombudsman for Northern Ireland.

Additionally, the Commission completed delivery of a training package with the Community Relations Council on flags and emblems, parades and protests in May 2015.

The Chief Commissioner delivered presentations in Kiev and Geneva during the year advising international partners of developments and challenges in Northern Ireland.

The Commission provided advice on the Stormont House Agreement.

The Commission organised a special event in Geneva at the meeting of Global Alliance of National Human Rights Institutions on the challenge of terrorism.

Pillar three: Protecting Human Rights in a Time of Austerity

Economic recession and austerity measures have led to unemployment and budget cuts that impact deeply on the enjoyment of human rights, including the right to an adequate standard of living. While those who are already at a disadvantage suffer the most, it has to be recognised that recession impacts the human rights of all the people of Northern Ireland.

Actions: The Commission closely monitored the State's compliance with its socio-economic duties, including that of ensuring an adequate standard of living. It focused attention on the needs of those who are most powerless including persons with disabilities; children in the care of or detained by the state; prisoners; ethnic minorities (including Travellers) and persons in need of health and social care. It advised government and its agencies on the achievement of these rights during a time of public spending constraint. The Commission provided human rights capacity-building support to the State and other actors.

Outcomes: The Commission ensured that legislators and policy decision-makers addressed economic challenges with the understanding that human rights protection is a priority matter. It brought to the forefront of their attention the impact of austerity measures on the most powerless in society addressing the needs of vulnerable individuals and those who are marginalised. The Commission supported their voices to be heard and those community and voluntary organisations working on their behalf. It transferred skills to relevant State actors for rights-based socio-economic decision making.

Key activities:

During 2015-16 this has included the ongoing work which is conducted jointly with the Equality Commission of Northern Ireland as the designated Independent Monitoring Mechanism for Northern Ireland (IMNI) of UN Convention for persons with a disability. IMNI has developed the report on Northern Ireland and liaised with sister agencies in the co-ordination of the UK report. At meetings throughout the year, priorities for government

in relation to a disability strategy have been identified and shared. Various publications and initiatives have been produced by the group.

The Commission liaised with the Center for Economic and Social Rights in New York through a mentoring project to assist the development of programme of work on a human rights based approach to budgeting for government.

The Commission developed a series of short films with a variety of civil society partners on homelessness, participation for persons with a disability, domestic violence, carers' rights and migrant workers
<http://www.nihrc.org/news/detail/hidden-rights-film-launch>

Powers and duties

The Commission's powers and duties are derived from sections 69 and 70 of the Northern Ireland Act 1998 and sections 14 to 16 of the Justice and Security (Northern Ireland) Act 2007. Under the 1998 Act as amended, the Commission has the following duties:

- to keep under review the adequacy and effectiveness in Northern Ireland of law and practice relating to the protection of human rights;
- to advise the Secretary of State for Northern Ireland and the Executive Committee of the Northern Ireland Assembly of legislative and other measures which ought to be taken to protect human rights;
- to advise the Northern Ireland Assembly whether proposed legislation is compatible with human rights standards;
- to promote understanding and awareness of the importance of human rights in Northern Ireland by, for example, undertaking or commissioning or otherwise assisting research and educational activities, and;
- to provide advice to the Secretary of State for Northern Ireland on the scope for defining, in Westminster legislation, rights supplementary to those in the European Convention on Human Rights.

In addition, under sections 69 and 70 of the Northern Ireland Act 1998, the Commission has the following powers:

- to give assistance to individuals who apply to it for help in relation to proceedings involving law or practice concerning the protection of human rights;
- to bring proceedings involving law or practice concerning the protection of human rights;

- to conduct such investigations as it considers necessary or expedient for the purpose of exercising its other functions, and;
- to publish its advice and the outcome of its research and investigations.

The Justice and Security (Northern Ireland) Act 2007 increased the investigative powers and extended legal powers to issue proceedings without a victim. This refers to the Commission in sections 14-20 inclusive, amends sections 69 and 71 of the 1998 Act and gives the Commission the following additional powers, with caveats:

- to institute, or intervene in, legal proceedings concerning human rights where it need not be a victim or potential victim of the unlawful act to which the proceedings relate;
- to require a person to provide information and documents in their possession, and to give oral evidence, in respect of an investigation, and;
- to enter a specified place of detention in Northern Ireland, in respect of an investigation.

Vision

The Commission was born out of a recognition that human rights values and standards need to be at the heart of our society if we are to achieve well-being, peace and justice. Northern Ireland must continuously re-affirm its commitment to core human rights and invigorate the work of building a fair society that upholds human dignity. All of us will be measured by how best we seek to honour and respect each other's human rights, especially those of the most powerless in society. The Commission recognises the central role it is called on to play in this vital work.

Mission

The Northern Ireland Human Rights Commission (the Commission) champions the human rights of those who live in Northern Ireland. As an "A Status" UN-accredited human rights institution, the Commission is Northern Ireland's human rights guardian and centre of excellence. It holds to account and works in partnership with Government, elected representatives, statutory organisations and civil society. The Commission, established on the basis of the Belfast (Good Friday) Agreement, plays a central role in shaping a society that, as it emerges from conflict, respects the Universal Declaration of Human Rights by upholding human rights and responsibilities.

Values

The Commission promotes and abides by the core principles of human rights, including:

- **Legality and Independence:** An “A Status” UN-accredited human rights institution must operate on the basis of international human rights law, in compliance with a statutory mandate and independently of the State. The Commission works for the promotion and protection of those human rights to which the United Kingdom (UK) is legally committed at the national, regional and international levels and does so on the basis of the mandate conferred upon it by law and in full conformity with the UN Paris Principles.
- **Non-discrimination and equality:** The universality of human rights requires that they can be enjoyed by all people on the basis of non-discrimination and equality, a principle that is reinforced in Northern Ireland by provisions of the Belfast (Good Friday) Agreement. The Commission honours this principle, above all, by affording priority to protecting the most powerless in society addressing the needs of vulnerable individuals and those who are marginalised.
- **The equal status of civil, political, economic, social and cultural rights:** Human rights, as recognised in the treaties to which the UK is committed, have equal value and status and must be implemented in an integrated or “indivisible” manner. The Commission respects this principle in its work and promotes full implementation in all engagements with the State and other partners.
- **Participation:** Meaningful enjoyment of human rights must be based on participation by the holders of human rights in any processes that may impact on their well-being. The Commission is committed to involving rights-holders in all relevant areas of its activities and it strives to promote broader participation across society.
- **Accountability:** The enforcement of human rights requires that “human rights duty-bearers” be held accountable. For this to happen, decision making must be transparent. The Commission honours these requirements in all its own actions. It demands similar standards in public life and calls to account all those with responsibility for the promotion and protection of human rights. The Commission supports existing independent oversight and accountability mechanisms.

- **Partnership:** The promotion and protection of human rights requires the commitment of all who live in Northern Ireland, mindful that their rights are balanced by responsibilities. It demands the engagement of Government (central, regional and local), elected representatives, statutory bodies and civil society. The Commission plays a pivotal role in building and sustaining the necessary partnerships. It does so in the context of its role as a National Human Rights Institution with UN-accredited ("A Status"). The Commission also recognises the importance of its partnership with the other UN-accredited human rights institutions of these islands.
- **Building a culture of human rights:** A goal of the human rights system is to establish societies that embed human rights at their heart – that reflect a "culture of human rights". A society that honours the culture of human rights is one where human rights values explicitly guide society. The Commission is committed to the fostering of this culture in Northern Ireland. In so doing it recognises the challenges presented in a society that has experienced a protracted and tragic conflict and within which community divisions run deep.

Key risks facing the Northern Ireland Human Rights Commission

The Commission managed and significantly mitigated the following principle key risks:

Reduction in budget - a key risk to the Commission for a number of years now has been the year on year reduction in grant in aid. The Commission has now done all that it can to limit operational costs. The Commission has been successful in securing external funding for non-core activities including a new project with the Ulster University on litigants in person which will roll out in 2016-17.

Stakeholder engagement - another key risk to the institution involves engagement with stakeholders. With such a wide stakeholder base of all rights holders in Northern Ireland, engagement has always been a key institutional challenge. To this end, as part of the proactive work of the organisation a rolling programme of community engagement operates year to year. With the change from 26 to 11 local councils the Commission has adopted an interim process in 2015-16 with an amended programme for the new super councils.

Legal costs – as per previous years, as a result of reduction in budget and the not entirely predictable timeline of litigation, the Commission has paid particular attention to the management of legal costs both its own and also in strategic litigation the risk of costs being awarded against the Commission. This risk was managed successfully in year.

Performance Analysis

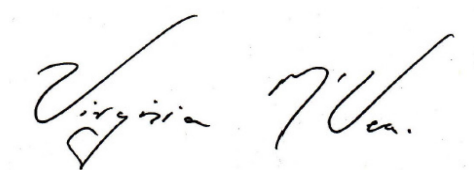
At an organisational level the Commission has to report on performance to the United Nations through the accreditation process as well as to the Northern Ireland Office as sponsor branch.

The strategic plan was developed to be outcomes focused, meaning that the key performance indicators are actually listed in the strategy. Key objectives are then outlined in detail in the business plan which is available on the Commission website at www.nihrc.org. The Commission adopted a new performance management system to ensure best practice and value for money.

Only two business objectives were not met, both of which were due to external circumstances outside the control of the Commission. Overall, the Commission continues to enhance its performance through programmes of work focused on securing the meaningful application of human rights in Northern Ireland.

A key example of a focus on effectiveness and efficiency was the roll out of key recommendations of the Human Rights Inquiry into Emergency Services through two sponsored pilot projects with the Belfast and Northern Health and Social Care Trusts. Similarly, value for money was improved by the partnership with the Northern Ireland Public Services Ombudsman to improve complaints handling for public services.

Internally, the Commission has developed plans to move to a paperless system in 2016-17 following assessments which identified return on investment in just over a year.

A handwritten signature in black ink that reads "Virginia McVea". The signature is written in a cursive style with a large initial 'V' and 'M'.

Virginia McVea
Accounting Officer

Date: 11 July 2016

Accountability Report

Corporate Governance Report

Director's Report

Entity

The Commission is a non-departmental public body established as part of the Belfast (Good Friday) Agreement through the Northern Ireland Act 1998 and uniquely 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 and sections 14 to 16 of the Justice and Security (Northern Ireland) Act 2007.

The Commission is located at 39 North Street, Belfast, BT1 1NA and its sponsor branch is the Northern Ireland Office located at Stormont House, Stormont Estate, Belfast, BT4 3SH.

Commissioners and Management Team

The Commission is governed by its Commissioners. The following served as Commissioners during 2015-16:

- Mr Les Allamby
- Ms Christine Collins
- Mr John Corey
- Ms Grainia Long
- Mr Alan McBride
- Ms Marion Reynolds MBE
- Mr Milton Kerr QPM
- Mr Paul Yam MBE

The Commission's Director is Mrs Virginia McVea. As Accounting Officer, the Director is responsible for maintaining a sound system of internal control. The Governance Statement sets out how this responsibility has been discharged in 2015-16.

Dr David Russell is the Deputy Director.

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 three times during the year. A new process of engagement between the Committee and staff was put into operation.

The Audit and Risk Management Committee 2015-16 comprised of:

- Mr Neil Bodger;
- Ms Christine Collins;
- Mr John Corey;
- Mr Alan McBride.

The Director, Deputy Director, Finance and Administration Manager, Internal Auditor and External Auditor attend Audit and Risk Management Committee meetings.

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

Risk management

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

All Commissioners have received training in the role and responsibilities of NHRI Commissioners and as board members of non-Departmental public bodies as well as induction and refresher training in 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. It also benchmarks

itself against practice in sister organisations, through discussion between the Chair of the Audit and Risk Management Committee and his counterparts. The Audit and Risk Management committee reports at least annually to the full commission board and their papers are available to all Commissioners.

The Commission instituted a new risk management process during the life of this strategic plan and has enhanced reporting procedures in year to capture all incidents and actions.

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.

There were no complaints to the Parliamentary Ombudsman in 2015-16 (2014-15: None).

There were no breaches of information security in 2015-16 (2014-15: None).

Personal data

We are committed to safeguarding all retained personal data. 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. No personal data-related incidents occurred during 2015-16 (2014-15: None).

The Commission participated in NIO led information security sessions and complied with all recommendations and requirements arising.

Register of Interests

The Register of Interests and Related Party Declarations for the Chief Commissioner, Commissioners, Director and Deputy Director 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 £15,000 (2014-15: £13,500).

The Commission's internal audit is provided independently by ASM.

Creditor payment, policy and performance

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 95.8 per cent of all undisputed invoices within five working days against the Government target of paying 80 per cent of such invoices within this time period (2014-15: 96.3 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.

The Commission has noted that the increase in days lost due to absence in this business year was in the main due to long-term sick absence.

The percentage of working days lost in 2015-16 was 4.9 per cent or an average of 12.2 days a year per employee (2014-15: 1.69 per cent and 4.2 days respectively).

Disclosure of audit information

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

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

Statement of Accounting Officer's Responsibilities

Under Section 7(2)(a) of Schedule 7 to the Northern Ireland Act 1998, the Secretary of State for Northern Ireland (with the consent of HM Treasury) has directed the Northern Ireland Human Rights Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the Northern Ireland Human Rights Commission's state of affairs at the year end and of its income and expenditure, changes in Taxpayers' Equity, and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State for Northern Ireland, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the HM Treasury's *Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements, and
- prepare the financial statements on a going concern basis.

The Accounting Officer of the Northern Ireland Office has designated the Director 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 HM Treasury.

Governance Statement

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

The Commission complies materially with the guidance provided in the corporate governance code for central government departments.

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. 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.

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.

In 2015 the Commission reviewed internal processes for the collection, analysis and publication of human rights advices and this led to the development of a new database. This centralised data collection system has been scoped to serve multiple purposes in the Commission which include preparation for the annual statement, UN universal periodic review reporting and impact measurement.

Commissioners’ Meetings

The Commission met 11 times during the reporting period.

The following served as Commissioners from 1 April 2015 - 31 March 2016

	Meetings attended
Mr Les Allamby	10
Ms Christine Collins	8
Mr John Corey	10
Mr Milton Kerr QPM	11
Ms Grainia Long	9
Mr Alan McBride	10
Ms Marion Reynolds MBE	10
Mr Paul Yam MBE	9

Audit and Risk Management Committee Meetings

The Audit and Risk Management Committee met 4 times during the reporting period.

	Meetings attended
Mr Neil Bodger	4
Ms Christine Collins	4
Mr John Corey	4
Mr Alan McBride	3

The Audit and Risk Management Committee comprises an independent Chairperson, who has extensive financial management experience at a senior level in the public sector, who was appointed following an open recruitment competition, and up to four 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, Audit and Risk Management Committee minutes are tabled at Commission meetings and the Committee reports annually to the Commission. Furthermore, the Chairperson has direct access to the Director and Chief Commissioner as appropriate.

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. It also benchmarks itself against practice in sister organisations, through discussions between the Chair of the Audit and Risk Management Committee and his counterparts.

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 one Commission meeting only and 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 with the Equality Commission for Northern Ireland.

During this year the Commission has met 10 times. Commission minutes have been made available and the Chair of the Audit and Risk Management Committee reported to the Commission meeting in December 2015.

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

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 2016 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. This process is being enhanced through development of project management, process and skills.

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 Director 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 monthly by the Management Team
- the Audit and Risk Management Committee, which ordinarily meets quarterly, reviews the entire risk register and reports to the Commission, through the Director, on the effectiveness of activities to manage identified risks following each meeting
- the Commission reviews the risk register and the effectiveness of the risk management framework
- the external environment is assessed for any opportunistic new risks as part of the annual business planning process and in addition for the new strategic plan

- information risk is managed by the Commission within the context of the risk management framework. The Commission seeks to manage down the likelihood of the risk materialising through an Information Assurance Policy and Information and Communications Technology (ICT) policies and procedures, supported by training for staff on these. The Commission has liaised closely with the NIO network to ensure compliance.

Given the mandate, national human rights institutions are required to operate in risk laden environments. The total to date of a 36% reduction in budget remains the most significant risk factor to our performance. The Commission has noted that the impact of budget cuts across the voluntary, community and public sector has increased the need for support from the Commission and inhibited the ability of some organisations to enter into joint working arrangements. This has increased the need for Commission identification and management of risk. The Commission is satisfied that risks have been identified and satisfactorily treated.

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. 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 further weaknesses and ensure continuous improvement of the system is in place.

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 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 Director, 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 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 sickness, complaints and performance appraisal.

The Commission's Internal Audit Plan covered the period 2015-16. This focused audit activity on areas of greatest risk, and provided comprehensive assurance of the effectiveness of our system of internal control. Internal audits during 2015-16 gave an assurance rating of satisfactory across the systems examined, being:

- Communications
- IT, Information Security and Business Continuity

and a substantial assurance rating for

- Legal Services

This audit also followed up on recommendations arising from the previous internal audit that took place in 2014-15.

The internal audit concluded that the overall level of control within the Commission is satisfactory, and identified areas for further improvement, for which an action plan was agreed by the Commission's Audit and Risk Management Committee – progress in implementing the action plan is reported to each Committee meeting.

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

There are no significant internal control issues within the Commission.

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 Director'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* (applicable from April 2013). Increases in the Chief Commissioner and Director's base 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 are Commissioners Christine Collins, John Corey and Alan McBride. 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 5 years and 3 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. 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										
	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (£'000)		Total (£'000)	
	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
Mr Les Allamby Chief Commissioner	65-70	35-40 ¹	0	0	0	0	25-30	10-15	95-100	50-55
Ms Christine Collins Commissioner	5-10	5-10	0	0	600	600	0	0	10-15	10-15
Mr John Corey Commissioner	5-10	15-20 ²	0	0	0	0	0	0	5-10	15-20
Mr Milton Kerr QPM Commissioner	5-10	5-10	0	0	200	200	0	0	10-15	10-15
Ms Grainia Long Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
Mr Alan McBride Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
Ms Marion Reynolds MBE Commissioner	5-10	5-10	0	0	100	100	0	0	10-15	10-15
Mr Paul Yam MBE Commissioner	5-10	5-10	0	0	500	700	0	0	10-15	10-15
Mr Neil Bodger Chair of the Audit and Risk Management Committee	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Mrs Virginia McVea Director	65-70	65-70	0	0	0	0	25-30	15-20	95-100	80-85
Dr David Russell Deputy Director	50-55	50-55	0	0	0	0	20-25	15-20	75-80	70-75

¹ Figure quoted is for the period 1 September 2014 to 31 March 2015. Full-time equivalent salary is £65-70k.

² Figure quoted is for Interim Chair for the period 1 April 2014 to 31 August 2014 and part-time Commissioner for the period 1 September 2014 to 31 March 2015.

Pay Multiples

	2015-16	2014-15
	£'000	£'000
Band of highest paid employee's total remuneration:-		
- Including severance pay:	65-70	65-70
Median Total Remuneration:-		
- Including severance pay	29	29
Ratio – Including severance pay	2.30	2.33

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

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

The pay multiple has decreased slightly from 2.33 to 2.30.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; and any other allowance subject to UK taxation.

This presentation 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 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 2015-16 financial year were £1,384 (2014-15: £1,600).

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 £14,669. (2014-15: £8,319)

No further pension contributions were made for Commissioners in the year ended 31 March 2016 (2014-15: £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 2015 (2014-15: £nil).

Management Team

	Accrued pension at pension age as at 31/3/16 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/16	CETV at 31/3/15	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Les Allamby Chief Commissioner	0-5 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	35	12	16	0
Virginia McVea Director	0-5 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	76	55	11	0
David Russell Deputy Director	10-15 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	123	101	5	0

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN452 issued by the Civil Service Pensions.

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

with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 moved to alpha from 1 April 2015. All members who moved to alpha had the PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. The pension figures quoted show pension earned in PCSPS or alpha as appropriate. Where the employee has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 3 per cent and 8.05 per cent of pensionable earnings for members of classic (and members of alpha who were members of classic immediately before joining alpha) and between 4.6 per cent and 8.05 per cent for members of premium, classic plus, nuvos and all other members of alpha. Benefits in classic accrue at the rate of $1/80^{\text{th}}$ of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of $1/60^{\text{th}}$ of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is updated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32 per cent. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3 per cent and 12.5 per cent up to 30 September 2015 and 8 per cent and 14.75 per cent from 1 October 2015 (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where

they do make contributions, the employer will match these up to a limit of 3 per cent of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8 per cent of pensionable salary up to 30 September 2015 and 0.5 per cent of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions

paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff Report

Staff numbers and related costs (audited information)

	2015-16 total	Commissioners	Permanently Employed and inward seconded staff	Others	2014-15 total
	£	£	£	£	£
Wages and salaries	603,924	136,374	435,670	31,880	756,295
Social security costs	46,523	8,876	35,801	1,846	54,759
Other pension costs	108,705	14,669	88,223	5,813	125,837
Total Staff Costs	759,152	159,919	559,694	39,539	936,891

The above staff related costs include inward seconded staff from the Northern Ireland Civil Service (NICS) who are employed to work on an education project (Atlantic Philanthropies).

Details of the pension contributions of £14,669 payable in respect of Commissioners (2014-15: £8,320) are described in the Remuneration Report.

The Commission's staff are covered by the Principal Civil Service Pension Scheme (PCSPS). PCSPS is an unfunded multi-employer defined benefit scheme 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 2012. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice.gov.uk/my-civil-service/pensions).

For 2015-16, employers' contributions of £108,704 were made up of £105,212 payable to PCSPS (2014-15: £108,545) and £3,492 to the Department of Finance and Personnel for seconded staff to the education project (2014-15: £17,292) at one of four rates in the range 20 per cent to 24.5 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 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 panel of three appointed stakeholder pension providers (2014-15: £Nil). Employer contributions are age-related and ranged from 3 per cent to 12.5 per

cent of pensionable pay up to 30 September 2015 and 8 per cent to 14.75 per cent from 1 October 2015 (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 0.8 per cent of pensionable salary up to 30 September 2015 and 0.5 per cent of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement) (2014-15: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2016-17 is £113,108.

As the Commission only has 16 members of staff and the pension scheme is a civil service-wide scheme, the level of contribution is minimal.

There was no staff who retired early on ill-health grounds during 2015-16.

Average number of persons employed (audited information)

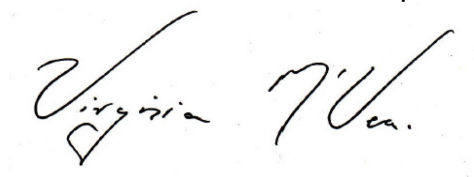
The average number of whole-time equivalent persons employed during the year (including seconded staff for the education project) was as follows:

	2015-16 total	Commissioners	Permanently Employed and inward seconded staff	Others	2014-15 total
Directly employed	19.0	8.0	10.0	1.0	24.0
Other	2.0	0.0	0.0	2.0	2.0
Total	21.0	8.0	10.0	3.0	26.0

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

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

There were no exit packages in 2015-16 (2014-15: Nil).



Virginia McVea
Accounting Officer

Date: 11 July 2016

Parliamentary Accountability and Audit Report

The Certificate of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the Northern Ireland Human Rights Commission for the year ended 31 March 2016 under the Northern Ireland Act 1998. The financial statements comprise: the Statement of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report that is described in that report as having been audited.

Respective responsibilities of the Commission, Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Commission and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Northern Ireland Act 1998. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Human Rights Commission's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Human Rights Commission; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Performance Report and Accountability Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have

been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of Northern Ireland Human Rights Commission's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Northern Ireland Act 1998 and Secretary of State directions issued thereunder.

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 made under the Northern Ireland Act 1998; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Date: 14 July 2016

Financial Statements for the Year Ended 31 March 2016

Statement of Comprehensive Net Expenditure for the year ended 31 March 2016

	Notes	2015-16 £	2014-15 £
Expenditure			
Staff costs	3	759,152	936,891
Other Operating costs	4	424,863	495,332
Depreciation, Amortisation and Impairment	4	6,411	45,173
Net (upward)/downward revaluation (credited)/charged to General Reserve	4	0	(23)
Total expenditure		1,190,426	1,477,373
Income			
Other income	5	(93,715)	(219,788)
Total income		(93,715)	(219,788)
Total Comprehensive Expenditure for the year ended 31 March		1,096,711	1,257,585

All amounts above relate to continuing activities.

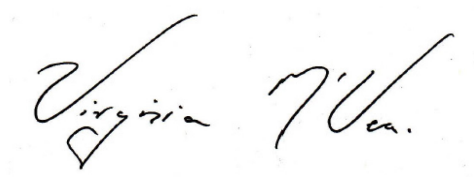
The notes on pages 46 to 56 form part of the financial statements.

Statement of Financial Position as at 31 March 2016

		31 March 2016		31 March 2015	
	Notes	£	£	£	£
Non-current assets:					
Property, plant and equipment	6		34,385		1,729
Intangible	7		22,459		4,312
Total non-current assets			56,844		6,041
Current assets:					
Trade and other receivables	9	132,026		80,007	
Cash and cash equivalents	10	196,049		501,979	
Total current assets			328,075		581,986
Total assets			384,919		588,027
Current liabilities:					
Trade and other payables	11		(183,895)		(319,791)
Provisions – other	12		0		(18,500)
Provisions - legal	12		0		0
Total current liabilities			(183,895)		(338,291)
Total assets less current liabilities			201,024		249,736
Non-current liabilities:					
Provisions - legal	12		0		0
Assets less liabilities			201,024		249,736
Taxpayers Equity					
General reserve			201,024		249,736
			201,024		249,736

The notes on pages 46 to 56 form part of the financial statements.

The financial statements on pages 42 to 56 were approved by the Commission on 8 July 2016:



Virginia McVea
Accounting Officer

Date: 11 July 2016

Statement of Cash Flows for the Year Ended 31 March 2016

	Notes	2015-16 £	2014-15 £
Cash flows from operating activities			
Net Expenditure after interest		(1,096,711)	(1,257,585)
Decrease/(increase) in trade and other receivables	9	(52,019)	33,216
Increase/(decrease) in trade payables	11	(135,896)	80,256
Depreciation, Amortisation and Impairment	4	6,411	45,173
Net (upward)/downward property revaluation	4	0	(23)
Use of provisions	12	(18,500)	(109,940)
Provision provided for in-year	12	0	18,500
Provisions written off in-year	12	0	(47,027)
Net cash outflow from operating activities		(1,296,715)	(1,237,430)
Cash flows from investment activities			
Purchase of property, plant and equipment		(35,854)	(1,498)
Purchase of intangible assets		(21,360)	(2,234)
Net cash outflow from investing activities		(57,214)	(3,732)
Cash inflow from financing activities		1,048,000	1,411,000
Net cash outflow from financing activities		1,048,000	1,411,000
Net increase/(decrease) in cash and cash equivalents in the period	10	(305,929)	169,838
Cash and cash equivalents at the beginning of the period	10	501,979	332,141
Cash and cash equivalents at the end of the period	10	196,050	501,979

The notes on pages 46 to 56 form part of the financial statements.

**Statement of Changes in Equity
for the Year Ended 31 March 2016**

	General Reserve	Total Reserves
Balance at 31 March 2014	96,320	96,320
Comprehensive Expenditure for the year	<u>(1,257,585)</u>	<u>(1,257,585)</u>
Grant-in-aid from NIO	<u>1,411,000</u>	<u>1,411,000</u>
Balance at 31 March 2015	<u>249,735</u>	<u>249,735</u>
Changes in taxpayers' equity for 2015-16		
Comprehensive Expenditure for the year	<u>(1,096,711)</u>	<u>(1,096,711)</u>
Grant-in-aid from NIO	<u>1,048,000</u>	<u>1,048,000</u>
Balance at 31 March 2016	<u>201,024</u>	<u>201,024</u>

The notes on pages 46 to 56 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2016

1. Statement of accounting policies

The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2015-16, 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 2016 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 1.8.

(ii) Impairment of property, plant and equipment

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

(iii) Provisions

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

1.3 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2016

The Commission has reviewed the standards, interpretations and amendments to the International Financial Reporting Standards (IFRS) included in the 2015-16 Government Financial Reporting Manual (FRm) and which are relevant to its operations. The Commission considers that the adoption of these standards has not had a significant impact on its results or financial position.

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

The Commission has not adopted any Standards or Interpretations from the IFRS in advance of the required implementation dates. It is not expected that any standards or interpretations that have been issued by the International Accounting Standards Board but have not been adopted will have a material impact on the financial statements.

1.5 Income

The Atlantic Philanthropies programme of work on education was made up of deferred income from 2014-15 and concluded in August 2015. Income from the Foreign and Commonwealth Office is for a funded project for the Commonwealth Forum of National Human Rights Institutions for a period of 2 years from November 2015 to November 2017.

1.6 Grant-in-aid

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

1.7 Property, plant and equipment and depreciation

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

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

Leasehold improvement expenditure has been capitalised and is restated at current cost using professional valuations. Valuations are carried out annually using indices compiled by the Office for National Statistics, and normally every third year by professional external valuers employed by the Land and Property Services (Valuations) in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors, as at 31 March. The current lease was negotiated in July 2015 and will be for a period of five years with a break clause after three 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
Intangible Assets	2-5 years

1.8 Intangible Assets

Purchased computer software licences and website development are capitalised as intangible assets where expenditure of £1,000 or more is incurred and are depreciated on a straight line basis over two to five years (whichever is applicable).

1.9 Operating leases

Rentals payable under operating leases are charged against the Statement of Comprehensive Net Expenditure on a straight line basis over the lease term. The current lease was renewed on 1 July 2015.

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. The Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

1.11 Value Added Tax

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

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 (ie 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.

Current strategic litigation is operating on the basis that each party will bear their own costs.

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 £15,024 (2014-15: £16,432).

2. Analysis of net expenditure by segment

In line with the provisions of IFRS 8, Operating Segments, the Commission does not analyse its net expenditure by operating segments as it has concluded that it has no separately identifiable operating segments. This conclusion is based on the Commission's current system / format of internal management reporting to the Board, who consider financial performance at whole organisation level.

3. Staff numbers and related costs

	2015-16 total	Commissioners	Permanently Employed and inward seconded staff	Others	2014-15 total
	£	£	£	£	£
Wages and salaries	603,924	136,374	435,670	31,880	756,295
Social security costs	46,523	8,876	35,801	1,846	54,759
Other pension costs	108,705	14,669	88,223	5,813	125,837
Total Staff Costs	759,152	159,919	559,694	39,539	936,891

4. Other expenditure

	2016	2015
	£	£
Accountancy fees	0	628
Advertising, publicity and publications	38,889	29,980
Auditor's (NAO) remuneration	15,000	13,500
Building maintenance and expenses	32,781	21,086
Commonwealth Forum	42,892	0
Conferences and seminars	4,423	2,042
Education	84	0
Insurance	7,493	8,732
Internal audit	7,980	7,980
Investigations	8,168	57,321
IT	39,288	27,364
Legal casework (non-recoverable)	41,303	2,831
Light and heat	14,882	25,819
Other expenses	1,115	1,037
Printing, postage and stationery	15,022	16,425
Professional fees	23,718	43,546
Rates	25,174	52,698
Rentals under operating leases	55,762	104,380
Rental for car park	1,970	2,138
Staff training and recruitment	17,298	26,307
Telephone	11,095	8,248
Travel, subsistence and hospitality	20,526	43,270
	<u>424,863</u>	<u>495,332</u>
Non-Cash Items:		
Depreciation, Amortisation and Impairment	6,411	45,173
Net (upward) revaluation on property	0	(23)
	<u>431,274</u>	<u>540,482</u>

5. Income

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

	2015-16	2014-15
Funding from The Atlantic Philanthropies for the programme of work on education	£33,954	£215,485
Service level agreement with the Northern Ireland Ombudsman Office	0	£3,268
Contributions towards the City of Culture event in Derry/Londonderry in July 2014	0	£5,000
Departmental Solicitor's Office	0	(£3,965)
Foreign Commonwealth Office Funded Project for Commonwealth Forum of National Human Rights Institutions (CFNHRI)	£59,761	0
Total	£93,715	£219,788

6. Property, plant and equipment

2015-16	Leasehold Improvements	Information technology	Furniture & fittings	Education Project IT	Total
Cost or valuation	£	£	£	£	£
At 1 April 2015	177,459	57,603	159,047	1,874	395,983
Additions	17,283	9,534	9,037	0	35,854
Disposals	0	0	0	0	0
Impairment	0	0	0	0	0
Revaluation	0	0	0	0	0
At 31 March 2016	194,742	67,137	168,084	1,874	431,837
Depreciation					
At 1 April 2015	177,434	56,144	159,046	1,630	394,254
Charged in year	1,077	947	930	244	3,198
Disposals	0	0	0	0	0
Impairment	0	0	0	0	0
Revaluation	0	0	0	0	0
At 31 March 2016	178,511	57,091	159,976	1,874	397,452
Net book value at 31 March 2016	16,231	10,046	8,108	0	34,385
Net book value at 31 March 2015	25	1,459	1	244	1,729
Asset financing:					
Owned	16,231	10,046	8,108	0	34,385
Finance leased	0	0	0	0	0
Net book value at 31 March 2016	16,231	10,046	8,108	0	34,385

2014-15	Leasehold Improvements	Information technology	Furniture & fittings	Education Project IT	Total
Cost or valuation	£	£	£	£	£
At 1 April 2014	177,318	56,253	186,204	1,874	421,649
Additions	0	1,498	0	0	1,498
Disposals	0	(148)	(27,157)	0	(27,305)
Impairment	0	0	0	0	0
Revaluation	141	0	0	0	141
At 31 March 2015	177,459	57,603	159,047	1,874	395,983
Depreciation					
At 1 April 2014	138,840	54,973	186,007	1,005	380,825
Charged in year	29,616	1,319	196	625	31,756
Disposals	0	(148)	(27,157)	0	(27,305)
Impairment	8,860	0	0	0	8,860
Revaluation	118	0	0	0	118
At 31 March 2015	177,434	56,144	159,046	1,630	394,254
Net book value at 31 March 2015	25	1,459	1	244	1,729
Net book value at 31 March 2014	38,478	1,280	197	869	40,824
Asset financing:					
Owned	25	1,459	1	244	1,729
Finance leased	0	0	0	0	0
Net book value at 31 March 2015	25	1,459	1	244	1,729

7. Intangible Assets

Cost or valuation	Software & Licences 2015-16 £	Software & Licences 2014-15 £
at 1 April	13,159	10,925
Additions	21,360	2,234
Disposals	0	0
Revaluation	0	0
at 31 March	34,519	13,159
Amortisation		
at 1 April	8,847	4,290
Charged in year	3,213	4,557
Disposals	0	0
Revaluation	0	0
at 31 March	12,060	8,847
Net book value at 31 March	22,459	4,312

8. Financial instruments

As the cash requirements of the Commission are met through grant-in-aid provided by the Northern Ireland Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

9. Trade receivables and other current assets

	2015-16	2014-15
	£	£
Amounts falling due within one year:		
Trade Receivables	64,633	30,000
Prepayments and accrued income	67,393	50,007
	132,026	80,007

10. Cash and cash equivalents

	2015-16	2014-15
	£	£
Balance at 1 April	501,979	332,141
Net change in cash and cash equivalent balances	(305,929)	169,838
	196,050	501,979
Balance at 31 March	196,050	501,979
The following balances at 31 March were held at:		
Commercial banks and cash in hand	196,050	501,979
	196,050	501,979

11. Trade payables and other current liabilities

	2015-16	2014-15
	£	£
Amounts falling due within one year:		
Taxation and social security	11,276	14,033
Trade payables	834	5,616
Other payables	949	7,792
Accruals	165,027	252,587
Deferred income	5,809	39,763
	183,895	319,791

12. Provisions for liabilities and charges

	2015- 16 £ Legal	2015-16 £ Other	2015-16 £ Total	2014-15 £ Legal	2014-15 £ Other	2014-15 £ Total
Balance at 1 April	0	18,500	18,500	41,967	115,000	156,967
Provided in the year	0	0	0	0	18,500	18,500
Provisions written off in the year	0	0	0	(41,967)	(5,060)	(47,027)
Provision utilised in the year	0	(18,500)	(18,500)	0	(109,940)	(109,940)
Balance at 31 March	0	0	0	0	18,500	18,500

13. Commitments under leases

13.1 Operating leases

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

	2015-16 £	2014-15 £
Buildings		
Not later than one year	38,400	0
Later than one year and not later than five years	124,800	0
Later than five years	0	0
	<u>163,200</u>	<u>0</u>
Other		
Not later than one year	0	0
Later than one year and not later than five years	0	0
	<u>0</u>	<u>0</u>

13.2 Finance leases

The Commission does not have any finance leases.

14. Contingent liabilities disclosed under IAS 37

The Commission has no contingent liabilities as at 31 March 2016.

15. Capital Commitments

The Northern Ireland Human Rights Commission does not have any capital commitments.

16. Related-party transactions

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

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

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

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

17. Events after the reporting period

The result of the referendum held on 23 June 2016 was in favour of the UK leaving the European Union. This is a non-adjusting event. A reasonable estimate of the financial effect of this event cannot be made.

There have been no other significant events since the end of the financial year which would affect the results for the year or assets and liabilities at the year-end.

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

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