



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

ANNUAL REPORT AND ACCOUNTS

2014-15



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10 July 2015

Rt Hon Theresa Villiers 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 sixteenth Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2014 to 31 March 2015.

The Annual Report includes the Commission's financial statements for the year ending 31 March 2015, 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 10 July 2015

Yours sincerely



Les Allamby
Chief Commissioner

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Chief Commissioner's Foreword

This is my first foreword to the Commission's Annual Report. It covers both my initial tenure, from 1 September 2014, as well as a period in which my colleague John Corey was at the helm as the interim Chair from 1 November 2013 to 31 August 2014.

This year has laid significant foundations for work to come to fruition shortly. The Commission has developed and delivered a training course on policy making and human rights to over 300 civil servants across Northern Ireland government departments. The training initiative will culminate with the production of an e-learning course introducing human rights which will be available through the Department of Finance and Personnel's Centre for Applied Learning. A further human rights training guide will be available on the Commission's website for use by civil servants and other staff in public authorities. A joint project with the Northern Ireland Ombudsman led to the production of a human rights manual to aid decision-making for Ombudsmen. There has been significant local and international interest and support for embedding human rights approaches into complaints handling. The human rights inquiry into emergency department health care was conducted this year with public hearings across Northern Ireland. Alongside the report's findings is a chapter setting out how a human rights based approach could be applied to emergency department care. We now hope to engage with one or more health and social care trusts to develop a pilot and show how this might work in practice. This year the Commission completed a programme of community engagements across local councils, meeting local authorities, community organisations, Police Service among others. Community engagements are a vital element in ensuring our work is rooted in issues facing local communities.

We will also be launching a human rights forum for business with support from the Department for Finance and Personnel. This is one end product from earlier published work on public procurement and human rights which cemented our commitment to the United Nations Guiding Principles on Business and Human Rights.

These initiatives and the other work detailed in the Annual Report are part of the Commission's work to promote human rights as a practical and valuable tool for public servants, businesses and others in their daily work. The challenge of convincing people that human rights adds real value to people's lives is a substantial one in an environment where human rights and its value is often contested. I am also struck by the extent to which the Commission punches above its weight on the international stage and the continuing interest internationally in what is happening here. The Commission will shortly be entering the process of re-accreditation as an 'A' status national human rights institution through the International Co-ordinating Committee of National Institutions for the Promotion and Protection of Human Rights. The Commission has a good story to tell in terms of its work. The cloud on the horizon remains doing justice to our statutory functions with current funding now at its lowest ebb for 15 years.

I would like to thank my Commissioner colleagues, the Director and all her staff for their sterling work throughout the past year and for providing a warm welcome and support in my new role.

A handwritten signature in blue ink, appearing to read 'Les Allamby'.

Les Allamby
Chief Commissioner

Strategic Report

Introduction

I am pleased to report on the very significant achievements of the Northern Ireland Human Rights Commission's staff and Commissioners during 2014-15.

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).

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.

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.

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.

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.

Our work which had both local and international impact during the year included

- legal assistance and strategic litigation;
- policy and legislative scrutiny (including Treaty monitoring);
- investigations;
- education.

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.

Achievement of aims and objectives in 2014-15

At the Commission we have a 'one team' approach to our work meaning that, as far as possible, using project management methodology we work across functions to ensure that we draw on capacity across the organisation to fulfil our Strategic Plan. In practical terms following budget cuts which began in 2011-12 the Commission has seen a reduction in grant-in-aid of 18% in cash terms. In addition to previous redundancy processes, risk management and dynamic adjustment to planning with greater accountability ensured Business Plan targets were met.

On 10 December 2014 marking Human Rights Day, at the invitation of the Speaker of the Assembly, we published our third Annual Statement which reviews the development of human rights protection and promotion in Northern Ireland. The keynote speaker the Rt Hon Dominic Grieve QC MP, former Attorney General, was of particular interest to local leaders and the discussion around the importance of the Human Rights Act was met with great support. This analysis continued to be lauded as a very valuable tool for government, those providing and overseeing services as well as the NGO sector.

In June 2014 the Commission launched its human rights inquiry into Accident and Emergency services in Northern Ireland. The inquiry panel included the Chief Commissioner, Commissioner Reynolds and former United Nations Special Rapporteur Professor Paul Hunt. This United Nations approved methodology focuses on participation and the inquiry panel held 12 sessions across Northern Ireland. The call for evidence led to unprecedented responses from those working within services and service users. One hundred and thirty eight people gave evidence to the panel including the two Health and Social Care Ministers and a range of the most senior decision makers in health and social care. The inquiry report was compiled in year to be published in the following 2015-16 business year with guidance on what constitutes a human rights based approach to emergency care provision.

In the follow up to previous investigatory work into Hate Crime, the Department of Justice Delivery group continued to develop and deliver training with the Commission for PPS, PSNI and others in the justice system. Recognition of the value of our work was also shown internationally and the Fundamental Rights Agency requested further guidance and presentation from the Commission on our work for their conference in Riga, Latvia in April 2015.

The Department for Health and Social Services and Public Safety review of standards for Nursing Homes which followed the Commission investigation into care homes also concluded with recognition of "the valuable role" the Commission played "in evaluating these standards prior to consultation".

Building upon engagement with key agencies working with those in poverty including the four main churches of Northern Ireland the Commission organised jointly with the Irish Human Rights Commission their first joint event on the subject of Applying Human Rights Standards to Tackle Poverty and Social Inequality. The event was attended by the main Christian churches and addressed by Dr John McAreevey the Bishop of Dromore. It brought together public, private, community and voluntary organisations, including those delivering frontline services.

In May 2014 the Commission launched its new publication on Business and Human Rights which focused on the issue of procurement by public authorities. This internationally ground breaking publication which was supported in development by the Danish Institute of Human Rights was accepted as crucial advice required by government, in particular the Department of Finance and Personnel and Central Procurement Directorate. The Commission is now working closely with these departments towards delivery of the report's recommendations. It also worked closely with local business and multi-national companies towards the establishment of a Business and Human Rights Forum that is due to launch in 2015.

The Commission provided an online training tool to supplement its work with the Northern Ireland Ombudsman on a human rights based approach to the work of the Ombudsman. Endorsed by the European Ombudsman the Commission with the Northern Ireland Ombudsman was invited to present the approach to the International Ombudsman Institute (IOI) in Vienna in February 2015 and subsequently to the United Nations International Co-ordinating Committee Annual meeting in Geneva in March 2015. Both the regional European Network of National Human Rights Institutions and the IOI have now endorsed the work and an international conference is planned for Belfast for the 2015-16 business year. A series of case studies for training initiatives across the UK and Ireland have also been developed jointly.

The Commission has during the 2014-15 business year developed research on human rights standards and issues of public policy related to the conflict which it will consider along with the Stormont House Agreement in the 2015-16 business year.

Throughout the year, the Commission provided advice to the Northern Ireland Executive and Assembly, the United Kingdom government and Westminster Parliament on a range of policies and legislation. This included written and oral submissions to:

- the Office of the First Minister and Deputy first Minister on its delivering social change for children and young people consultation;
- the NI Assembly All Party Trade Union Group on public procurement and human rights;
- Simon Hamilton MLA, Minister of Finance and Personnel, on business and human rights, and procurement policy;
- David Ford MLA, Minister of Justice and the Office of the First Minister and Deputy First Minister regarding the Commission's report 'Racist Hate Crime: Human Rights and the Criminal Justice System';
- David Ford MLA, Minister of Justice Department of Justice on termination of pregnancy in NI;
- the Justice Committee of the NI Assembly in regard to the Commission legal action on termination of pregnancy in NI;
- the Justice Committee of the NI Assembly on the Justice (NI) Bill in general and Amendment: 11A 'Ending the life of an unborn child';
- Edwin Poots MLA, Minister of Health, Department of Health, Social Services & Public Safety on the Draft Guidance on Termination of Pregnancy in Northern Ireland;
- David Ford MLA, Minister of Justice on Human Trafficking and Exploitation (Further Provisions and Support for Victims) Bill;

- Theresa May MP, Home Secretary, Peter Robinson MLA, First Minister and Martin McGuinness MLA, Deputy First Minister and David Ford MLA, Minister of Justice, on the UK State Obligations regarding Kincora Boys Home and the sexual abuse of children that occurred there;
- David Ford MLA, the Minister of Justice regarding the burden of proving that a defendant did not reasonably believe the victim was over 18 within child sexual offences legislation.
- Jim Wells MLA, Minister of Health, Social Services and Public Safety, Mervyn Storey MLA, Minister for Social Development, the Social Development Committee of the NI Assembly and the Committee for Health, Social Services and Public Safety of the NI Assembly regarding the Commission's report on 'The Human Rights of Carers';
- Jim Wells MLA, Minister of Health, Social Services and Public Safety regarding in relation to guidance issued on Death, Stillbirth, and Cremation Certification following the Court of Appeal Decision on the Death of a Foetus in Utero issued by the Department of Health, social Services and Public Safety on 1 December 2014.
- the Joint Committee on Human Rights on the work of the Commission and matters affecting NI;
- the Justice Committee of the NI Assembly on Part 7 of the Justice (NI) Bill, the application of proposed Violent Offences Prevention Orders in relation to children and the age of criminal responsibility in NI;
- Theresa May MP, Home Secretary, regarding the consultation on establishing a UK Privacy and Civil Liberties Board;
- The NI Assembly in relation to the Welfare Reform Bill following progression to consideration stage having examined the proposed amendments to the Bill;
- Theresa Villiers MP, Secretary of State for NI on non-jury trial arrangements in NI and the provisions of the Justice and Security (NI) Act 2007;
- the Department of Justice on the consultation 'Human trafficking and slavery: strengthening Northern Ireland's response';
- the Office of the First Minister and Deputy First Minister on the consultation 'Delivering Social Change for Children and Young People';
- the Department of Justice on the consultation 'Time Limits in the Youth Court';
- the House of Lords on clause 64 of the Immigration Bill relating to the deprivation of citizenship proposal;
- the Department of Justice on the Consultation on its proposal to place the Office of the NI Prisoner Ombudsman on a statutory footing;
- to the Committee for Justice of the NI Assembly on the 'Legal Aid and Coroner's Courts Bill';
- the Department of Justice in response to the consultation on 'Fine Collection and Enforcement in NI';
- the Department of Justice and the Department of Health, Social Services and Public Safety in response to the consultation on the draft strategy on Stopping Domestic and Sexual Violence and Abuse in NI, 2013-2020;
- the Assembly and Executive Review Committee of the NI Assembly in response to its review of 'Women in Politics and the Northern Ireland Assembly';
- the Committee for the Office of the First Minister and deputy First Minister on its inquiry into 'Building a United Community';
- the Office of the First Minister and deputy First Minister on its consultation 'A Sense of Belonging: Delivering Social Change through a Racial Equality Strategy for Northern Ireland 2014 - 2024';

- the Department of Health, Social Services and Public Safety on the 'Draft Standards for Supported Lodgings for Young Adults (aged 16-21) in NI';
- the Department of Justice in response to the consultation on the scope of civil legal aid;
- to the Department of Health, Social Services and Public Safety and to the Department of Justice on the consultation Mental Capacity (NI) Bill;
- Mr Paul Givan MLA, in response to the consultation on the proposed 'NI Freedom of Conscience Amendment Bill';
- to 'the Department of Justice in response to The Criminal Law On Abortion – Lethal Foetal Abnormality and Sexual Crime – A Consultation on Amending the Law by the Department of Justice';
- the Department of Health, Social Services and Public Safety, in response to its 'Review of Minimum Standards for Nursing Homes';
- to the Department of Education's Independent Review of home to School Transport.

In year the Commission engaged with international human rights bodies and mechanisms on a number of occasions through written and oral submissions, this included:

- with the Equality and Human Rights Commission and the Scottish Human Rights Commission to 25th session of the UN Human Rights Council, adoption of the Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context – Mission to the UK;
- with the Equality and Human Rights Commission and the Scottish Human Rights Commission to 25th session of the UN Human Rights Council, on the report of the Special Rapporteur on the sale of children, child prostitution and child pornography;
- to 25th session of the UN Human Rights Council, an accompanying statement to the Commission's report 'The Derry/Londonderry Report on Upholding the Human Right to Culture in Post-Conflict Societies' in response to the thematic report of the Special Rapporteur in the field of cultural rights;
- with the Equality and Human Rights Commission to 26th session of the UN Human Rights Council,, in response to the report of the Special Rapporteur on trafficking, especially of women and children;
- with the Equality and Human Rights Commission to 26th session of the UN Human Rights Council, relating to the report of the Special Rapporteur on Trafficking, especially in Women and Children;
- to 26th session of the UN Human Rights Council, relating to the reduction of state support for the Commission;
- to the Chair of the UN Committee on the Elimination of Racial Discrimination in June drawing to the Committee's attention events in NI concerning public discourse on Islam and followers of the Islamic faith;
- with the Equality and Human Rights Commission and Scottish Human Rights Commission to the UN Committee Against Torture regarding its Concluding Observations adopted following the 5th periodic report of the UK;
- the UN Committee Against Torture regarding Concluding Observations adopted by the Committee Against Torture on the 5th periodic report of the UK with particular reference to emerging developments relating to the investigation of conflict related deaths in NI;
- the UN Committee on the Elimination of Discrimination against Women regarding Concluding Observations on the seventh periodic report of the UK

- informing that the Commission had commenced legal action through judicial review against the Department of Justice on termination of pregnancy in NI;
- the Committee of Ministers, Council of Europe in relation to the supervision of the cases concerning Article 2 investigations in NI;
 - with the Equality and Human Rights Commission, the Equality Commission NI, and the Scottish Human Rights Commission to the UN Committee on the Rights of Persons with Disabilities, regarding its Draft General Comment on Article 12;
 - to the UN Committee on the Rights of the Child concerning the examination of the UK initial report on the Optional Protocol on the Sale of Children, Child Prostitution and Child pornography, with particular references to the role of National Crime Agency in NI, the Human Trafficking and Exploitation (Further Provision and Support for Victims) Bill and the burden of proof applicable to crimes where the victim is between 13 and 18 years;
 - to the UN Human Rights Council Universal Periodic Review of the UK: Mid-term Report;
 - the UN Human Rights Committee, pre-session working group, on the UK Seventh Periodic Report on compliance with the International Covenant on Civil and Political Rights.

The Commission engaged as a member of the UN International Co-ordinating Committee of National Human Rights Institutions and the European Network of National Human Rights Institutions on issues including;

- holding a side event to the 27th conference of the International Co-ordinating Committee of NHRIs on 12 March 2015. The Commission showcased a new methodology for adopting a human rights based approach to the work of the Ombudsman.
- participation in the UN CRPD Working Group and Legal Working Group of the European Network of National Human Rights Institutions.

As an 'A' status accredited Nation Human Rights Institution and member of the UN International Co-ordinating Committee in Geneva, the Commission continued in 2014-15 to provide support and assistance to other institutions worldwide. As the UN ICC Euro Group Chair of accreditation support work the Commission supported existing and new national human rights institutions. The Commission provided particular assistance to:

- the Regional Human Rights Commission of Bangsamoro and the Commission on Human Rights of the Philippines. The Commission hosted a development and training visit to Belfast aimed at increasing the capacity of the National Human Rights Institution of the Philippines as it operates in a post conflict society.
- the Turks and Caicos Islands Human Rights Commission. A visit by Commissioners from the islands is planned to take place in 2015-16.
- officials and civil societies representatives from Burma, Bahrain and Kyrgyzstan were hosted by the Commission and various training packages delivered specific to their jurisdictions.
- The Commission hosted the UN Special Rapporteur on Violence Against Women on 7 April 2014.

In support of public authorities in NI, the Commission throughout 2014-15 business year developed and provided training sessions which included the following organisations:

- Priory Group
- Western Health and Social Care Trust
- Probation Board Northern Ireland
- Community Relations Council
- North West Community Network
- Royal College of Nursing
- Police Service for Northern Ireland
- St Mary's University
- Stormont Education Service
- Community Foundation Northern Ireland
- Markethill Community Development Association
- Grand Orange Lodge of Ireland, Stepping Towards Reconciliation in Positive Engagement (STRIPE) programme
- Northern Ireland Civil Service Departments
- Civil Service Commissioners

This year saw completion of the final phase of a three year programme for the Northern Ireland Civil Service, developed in partnership with the Office of the First and Deputy First Minister and the Department for Finance and Personnel, Centre for Applied Learning.

Building on our previous community engagement work the Commission continued its visits to District Council areas throughout NI, including:

- Magherafelt where the day was spent meeting with organisations and community groups – including the Living & Learning Together Project, South Tyrone Empowerment Programme: Migrant Support as well as local representatives of the District Council and the Police Service of NI.
- Carrickfergus where the day was spent meeting with Women's Aid, Ulidia Integrated College, Carrickfergus Community Forum, Carrickfergus Borough Council and the Police Service of NI.
- Armagh where the day was spent meeting with County Armagh Community Development, the West Armagh Consortium and representatives of victims and survivors groups hosted by the Wave Trauma Centre. The Commission also met with the Mayor and council officers, as well as officers from the local neighbourhood policing team.
- Derry/Londonderry where in partnership with the North West Community Network a free advice and information clinic and training session was held alongside the Commissioner for Children and Young People, the Commissioner for Older People and the Equality Commission NI.

Following its commitment to address human rights issue related to the NI conflict the Commission hosted a round table discussion in June 2014 with Sir Keir Starmer KCB QC. In July advice was issued to the participants of the all-party talks that lead to the Stormont House Agreement on transitional justice; the display of flags' symbols and emblems; parades and protests.

In March 2015 as the Welfare Reform Bill continued its passage through the NI Assembly, the Commission facilitated a roundtable discussion on social security

reforms. The event included a presentation from David Phillips, Senior Research Economist at the Institute for Fiscal Studies and was attended by a mix of senior civil servants, academics, advice community and voluntary sector organisations and charities working with people living in poverty.

On Carers Rights Day 2014, the Commission in partnership with Carers NI launched a new report 'The Human Rights of Carers'. The report examines the lived experiences of carers in NI and how their caring responsibility impacts on their enjoyment of rights. The report considers how government has fulfilled its obligation towards carers and looks at the impact of proposed reforms. It makes practical recommendations needed to improve the level of support provided to carers.

In June 2014, the Commission received a request from Sinn Féin to investigate the 'current and proposed policy on the provision of social housing and allocation of social housing by the DSD and the Northern Ireland Housing Executive (NIHE) with particular reference to the International Covenant on Economic, Social and Cultural Rights.' A principal basis of the complaint was alleged 'longer waiting times, higher levels of housing stress and greater homelessness within Catholic and nationalist communit[ies]'.

The Commission considered Sinn Féin's request and decided to provide, as the national human rights institution, a submission to an ongoing investigation by the Equality Commission NI which was to consider whether the Department for Social Development 'failed to comply' with its 2001 approved Equality Scheme. The Commission's advice focused on the 'procedural requirements... [that] ... should be examined in determining whether discrimination has occurred and the protection of other relevant human rights standards.'

Exercising its research function and investigation powers the Commission commence and human rights inquiry into Emergency health care in NI. The inquiry will be published 2015, the main focus is participation of the public and those working in the health system. The Commission will consider the human rights obligations of the NI Executive and other relevant public authorities, and identify the extent to which the human rights of people seeking emergency care are respected, protected and fulfilled in practice. We will also identify good practice and make recommendations for improvement.

The Commission continued to provide legal advice and assistance with weekly legal clinics and a focus on early resolution. Particular attention is drawn to the key strategic litigation which was initiated:

- issued proceedings in the High Court in December 2014 against the Department of Justice. Since November 2013 the Commission had repeatedly advised the Department of Justice that the existing law is, in the Commission's view, a violation of human rights. The Case was listed for hearing in June 2015 and the Commission is seeking a change in the law so that women and girls in NI have the choice of accessing a termination of pregnancy in circumstances of serious malformation of the foetus, or pregnancy as a result of rape or incest.

The Commission liaised with other fundamental rights agencies such as Northern Ireland Commissioner for Children and Young People (NICCY) and the

Commissioner for Older People for Northern Ireland (COPNI) around improved access to advice and assistance, welcoming those agencies to join us in community visits and clinics. The views expressed by members of the public, community groups, local government and public bodies including the PSNI during these engagements were very influential in the development of work within the Commission in year particularly in relation to post-conflict issues, children, accident and emergency care services and poverty.

As always, co-operation with other national human rights institutions, equality bodies and Ombudsmen was a key feature of our work. We attended a joint meeting with the Scottish Human Rights Commission, Irish Human Rights Commission and Equality and Human Rights Commission on 13 November 2014. This work assisted in co-ordinating responses to international treaty monitoring.

The Commission appeared before the Joint Committee on Human Rights on 4 November 2014.

The Commission is jointly designated with the Equality Commission as the Independent Monitoring Mechanism in accordance with Article 33 of the United Nations Convention of the Rights of Persons with Disabilities (UNCRPD). This mechanism has continued to engage with the United Nations Committee in advance of the examination of the UK's initial report on compliance with the UNCRPD. The Independent Mechanism has published a Jurisdictional 'Parallel' Report on Implementation in Northern Ireland. In addition the Commission has worked with the other UK National Human Rights Institutions and the Equality Commission to produce an interim Report on the implementation of the UNCRPD across the UK.

In March 2014 the Commission organised a side event to the 27th Conference of the International Co-ordinating Committee of National Human Rights Institutions (NHRIs). The event provided a forum for NHRIs to exchange knowledge and experiences of reporting to the UNCRPD Committee. The event was attended by the secretary to the UNCRPD and the Committee has subsequently held an event with NHRIs to consider the development of guidelines on the participation. The Commission has been actively involved in discussions regarding the reporting of NHRIs on the UNCRPD.

In accordance with our mandate under the Belfast (Good Friday) Agreement, the Commission continued to engage with the staff of the Irish Human Rights Commission with meetings on 19 November 2014 with new Commissioners, the Chief Commissioner and Chief Executive Officer of the Commission.

As part of our work under Pillar two of the strategic plan the Commission developed new training initiatives on:

- Dealing with Northern Ireland's Past: Towards a Transitional Justice Approach;
- The Display of Flags', Symbols and Emblems in Northern Ireland;
- Parades & Protests in Northern Ireland; and,
- The Derry/Londonderry report on Upholding the Human Right to Culture in a post-conflict society.

A unique 'action based learning' package of training was developed and delivered to Gold and Silver PSNI commanders as an aide to a human rights based

approach to decision making. Training on human rights and community relations was also developed and delivered with the Community Relations Council. The Commission continues to provide the human rights training to the legal profession through the Institute of Professional Legal Studies annually using real cases and with supported early capacity building sessions. A tailored training package was prepared and delivered to the NI Civil Service Commissioners.

During the year the Commission continued to operationalise its Action plan on the Bill of Rights.

Our work on detention in the criminal justice system continued throughout the year including regular meetings with the Director General of the Prison Service and active engagement in the series of meetings and stakeholder events on prison reform. At every opportunity the Commission has called for a discrete, separate and self-contained facility for women prisoners alongside appropriate mental health facilities to be made available in the community or a safe and secure environment to prevent women with serious mental health problems from entering prison in the first place. The Commission notes the work on a new and separate custodial facility for women prisoners. The Commission also conducted visits to Larne House Immigration Centre and HMP Maghaberry in February 2015 following which it made a number of recommendations to both establishments. In respect of Larne House Immigration Centre the Commission observed that its facilities were adequate and the staff professional but made some recommendations around access to outside space, purposeful activity and restated its 2013 submission to the Convention Against Torture Committee that a written policy and procedure be developed to identify victims of trafficking or torture survivors. The visit to HMP Maghaberry was focused on the welfare of foreign national prisoners and, during this visit, the Commission appreciated the opportunity to join the Chinese national prisoners in their Chinese New Year celebrations. The Commission welcomed a number of initiatives within the prison for foreign national prisoners to engage in representation and dialogue with the prison authorities and made a number of recommendations focused on encouraging and facilitating family relationships and maintaining cultural traditions of prisoners.

Building upon our proposals for senior executive officer NHRI training and with the support of the UN ICC, the Commission worked with former Chair of the ICC Rosslyn Noonan and CEO of the New Zealand Commission Joanna Collinge to design a pilot training session with a view to a programme of webinars which could be provided in house and developed for international dissemination. The pilot training was delivered in Belfast on 10 and 11 February 2015.

Corporately the Commission developed new processes and procedures to improve effectiveness and efficiency. A new information scheme was rolled out to improve our impact assessment, accountability generally and our ability to plan forward for the organisation to meet need in Northern Ireland. Further developments in reporting schemes for the Commission meetings to ensure continued vision in good governance included enhanced Directors reports, monthly financial reports and the Commission 'year at a glance' planner.

Funding and financial accountability

The Principal Accounting Officer (the Permanent Secretary) of the Northern Ireland Office designates the Commission's Director as the Accounting Officer for the Northern Ireland Human Rights Commission.

The Commission operates under a Framework Document agreed with the Northern Ireland Office (NIO), and is financed by grant-in-aid, the allocation of which comes from the Resource Departmental Expenditure Limits (DEL).

The Commission's financial statements for 2014-15 have been prepared in accordance with the requirements of paragraph 7(2)(a) of Schedule 7 to the Northern Ireland Act 1998 and in a form directed by the Secretary of State for Northern Ireland with the approval of the Treasury. The financial statements demonstrate the resources we have used to deliver the Commission's objectives. These financial statements have been prepared in accordance with the guidance set out in the Government Financial Reporting Manual for 2014-15 (available at: www.gov.uk/government/publications/government-financial-reporting-manual).

The Commission spent its agreed resource allocation from the Northern Ireland Office for 2014-15.

The Commission worked through the funding secured outside of core work to build upon the significant civil service training project funded externally. The Commission concluded all elements of the Service Level Agreement (SLA) with the Ombudsman for Northern Ireland. The Commission also concluded the SLA with the Health and Social Care Board.

Efficiency was improved in the following areas:

Designing and rolling out the first human rights inquiry in Northern Ireland. This manner of working on an issue of significant concern deployed all capacity across the Commission to deliver public hearings around Northern Ireland and a range of engagement opportunities in the call for evidence including online submissions and telephone enquiries. The Commission developed a guidance document for taking evidence to ensure that all liabilities were identified and met and greatest capacity building for participants secured.

Website - the Commission further developed its website in year, including through the provision of further materials such as short films as well as in the layout, accessibility and security of the site. A site improvement map has been drawn up and continues to be worked through to improve user experience. Graphics have been developed for exclusive promotion on the website and social networks. Informative films of key events and publications have been produced and hosted on the site. Staff web training has also been delivered to encourage accessible writing formats for the website.

Notable aspects of the Commission's expenditure during 2014-15, as compared to the previous year, detailed in Note 4 of the accounts, are highlighted below.

Atlantic Philanthropies funding continued to contribute to the running costs of the Commission. This funding comes to an end in the 2014-15 year.

Expenditure continued to be reduced across a range of programmes. Significant reduction was achieved in the following areas:

Advertising, publicity and publications – a 26% (£10,640) reduction on spend from the previous year was achieved with strategic consideration of optimizing accessibility without hard copy, for example, through increased use of the website. For the period March 2014 – March 2015 the Commission website recorded 48,000 sessions which remains constant with the previous period. Returning visitors to the site increased by 12% during this period.

Conferences and seminars – a 52% (£2,181) saving was made at the same time as the Commission increased its presence across Northern Ireland in year. This was achieved by a greater focus on low cost/no cost venues.

Telephone – a 23% (£2,478) reduction in costs was realised through changing suppliers without any reduction in service.

The Commission worked to reduce its overheads significantly and for the new business planning period 2015-16 will have secured considerable reductions to include rent and rates.

Expenditure significantly increased in the following area:

Professional fees – this area of expenditure increased due to costs relating to downsizing of premises to secure substantial savings and the carry-over of advice costs pertaining to staffing changes. The Commission has moved through redundancies to reduce outlay in line with grant-in-aid.

A handwritten signature in black ink, appearing to read 'Virginia McVea', is written over a faint, light blue circular stamp.

Virginia McVea
Accounting Officer

Date: 8 July 2015

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 2014-15:

- Mr Les Allamby from 1 September 2014
- Ms Christine Collins
- Mr John Corey, Interim Chair from 1 November 2013 to 31 August 2014 and Commissioner from 1 September 2014
- 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 2014-15.

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

Corporate governance and risk management

The Commission is committed to ensuring a high standard of corporate governance. We have responsibility for defining strategy and determining resource allocations to ensure the delivery of the Commission's objectives. The Audit and Risk Management Committee has clear terms of reference to support the Commission.

All Commissioners have received training in the role and responsibilities of board members of non-departmental public bodies, and induction into the work of the Commission.

The Commission continued to develop new aspects to the risk management framework which is based upon a new software system rather than the previous word documents. In particular the recording of actions under controls was enhanced.

There were no complaints to the Parliamentary Ombudsman in 2014-15 (2013-14: None).

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 2014-15 comprised of:

- Mr Neil Bodger;
- Ms Christine Collins;
- Mr John Corey from 21 October 2014;
- Mr Alan McBride;
- Ms Marion Reynolds MBE until 16 June 2014.

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.

Auditors

The financial statements are audited by the Comptroller and Auditor General. The audit fee for this year is £13,500 (2013-14: £12,000).

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

Communities

The Commission seeks to support charitable work. We do this through the operation of a payroll-giving scheme which enables Commissioners and staff to make tax effective donations to charity. We also allow community and voluntary sector organisations to use our meeting facilities when possible, and we encourage social events for Commissioners and staff to raise funds for charity. Thirdly the Commission has used a number of opportunities to advocate the support of the voluntary sector during recession not least through the engagement in community visits and following visits to ensure that key messages of human rights issues are highlighted to government. Where available, we buy from Fair Trade sources and the Commission is a member of Fairtrade Belfast.

Creditor payment, policy and performance

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 96.3 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 (2013-14: 99.5 per cent).

Research and development

The Commission has developed research in 2014-15 strategically to ensure optimal take up locally, regionally and internationally of recommendations. Publications on culture and human rights, hate crime, procurement and human rights, flags symbols and emblems, parades have all resulted in the delivery of training packages. The Human Rights Inquiry into Accident and Emergency Services was a highly significant undertaking for the Commission not least given the unparalleled levels of engagement with the public across Northern Ireland and this project completed within budget and time. Advices on a wide range of human rights issues as well as the portfolio of human rights legal advices, representation and initiation of legal action can be viewed at our website: www.nihrc.org

The website itself has undergone significant development to make it more accessible and informative. An audit of all web pages was initiated in February 2015 and work continues on all pages to improve their visual layout and content.

We have produced a set of bespoke advice documents on human rights issues for the 'Advice for You' section of the website. We also continue to develop user friendly summaries of policy responses and key publications. We have increased our use of digital imagery, both through graphics and the production of video summaries of key pieces of work. Examples include footage of the Annual Statement launch and video libraries of public hearings from the Human Rights Inquiry into Accident and Emergency Services.

The Commission also worked on a range of international projects with the ICC, Fundamental Rights Agency and Commonwealth Secretariat.

Staff issues

We are committed to equality of opportunity and promoting good relations in accordance with our Equality Scheme, prepared in compliance with Section 75 of the Northern Ireland Act 1998. The Commission therefore strives to promote equality of opportunity and good relations within the organisation as well as in the activities it conducts. We strive to comply fully with our statutory obligations and we liaise closely with the Equality Commission for Northern Ireland to ensure we work together effectively.

We aim to be an exemplar employer in meeting the requirements of the Disability Discrimination Act 1995 and associated legislation, ensuring that disability is not a bar to recruitment or advancement. All disabled applicants who meet the essential criteria for posts advertised at the Commission are guaranteed an interview.

Our work to promote positive attitudes towards disabled people and encourage participation by disabled people in public life is set out in our annual report to the Equality Commission for Northern Ireland, on the discharge of our duties under the *Disability Discrimination Order 2006*.

Learning and development

During the year we continued to give high priority to training and developing our entire staff to enhance their professionalism to support the Commission's objectives. Staff had the opportunity to engage with a range of international experts who were invited to the Commission, and were involved in a range of expert training including on holding national inquiries and senior executive officers in NHRIs tailored training. Staff also benefited from individual training opportunities such as personnel, governance and risk management, funding and welfare reform.

Employee consultation

Our Strategic Plan is implemented through our staff. We recognise that involving staff in planning and decision-making is essential in achieving business objectives. The Northern Ireland Public Service Alliance (NIPSA) is the Commission's recognised trade union.

The Commission takes a human rights based approach to strategic planning that is unique among national human rights institutions. This approach involved a number of facilitated sessions with staff to develop the strategy and then joint engagements with staff and Commissioners.

Health and safety

We recognise and accept our legal responsibilities in relation to the health, safety and welfare of our employees and for all people using our premises. We comply with the *Health and Safety at Work (Northern Ireland) Order 1978* and all other appropriate legislation.

The Commission's Joint Negotiating and Consultative Committee (JNCC) with NIPSA, which meets quarterly, also functions as the Commission's Health and Safety Management Committee. Health and safety matters are a standing item on JNCC agendas.

Two members of staff have been trained in first aid, with one designated as the Health and Safety Officer.

The Commission continued to use an Employee Assistance Programme which provides 24-hour access to counselling and support services for Commissioners, staff and close family members.

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 2014-15 (2013-14: None).

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

Future developments

The Commission strategic plan for 2013-2016 is available on our website at www.nihrc.org. The new business plan for the period 2015-16 is also available. These plans prioritise the most marginal and vulnerable in Northern Ireland and takes full account of reduced economic circumstances. Overall the Commission strives to ensure public interest and value for money in corporate planning.

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 a significant reduction in days lost due to absence in this business year.

The percentage of working days lost in 2014-15 was 1.69 per cent or an average of 4.2 days a year per employee (2013-14: 3.49 per cent and 8.6 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.

A handwritten signature in black ink, appearing to read 'Virginia McVea', is written over a faint, dotted rectangular grid.

Virginia McVea
Accounting Officer

Date: 8 July 2015

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. However, the Chief Commissioner and Commissioners have access to the Secretary of State on request. The Chief Commissioner and Interim Chair met twice with the Secretary of State Theresa Villiers.

Further to development of performance with the former Chair of the UN International Co-ordinating Committee Rosslyn Noonan and the identification of key areas of focus the Commission has reviewed governance processes and enhanced reporting mechanisms to optimise the information, accessibility and analysis available to Commissioners.

Commissioners' Meetings

The Commission met 11 times during the reporting period.

The following served as Commissioners from 1 April 2014 - 31 March 2015

	Meetings attended
Mr Les Allamby (from 1 September 2014)	6
Ms Christine Collins	10
Mr John Corey	10
Mr Milton Kerr QPM	7
Ms Grainia Long	9
Mr Alan McBride	10
Ms Marion Reynolds MBE	11
Mr Paul Yam MBE	8

Audit and Risk Management Committee Meetings

The Audit and Risk Management Committee met 3 times during the reporting period.

	Meetings attended
Mr Neil Bodger	3
Ms Christine Collins	2
Mr John Corey (joined the Committee 21 October 2014)	2
Mr Alan McBride	3
Ms Marion Reynolds MBE (left the Committee 16 June 2014)	1

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.

Further improvements in the analysis recording and reporting of risk management and finance management were delivered in-year to ensure a greater focus year on year on effectiveness and efficiency, for example, a proposed alteration to the narrative of the explanatory note accompanying the financial report and a further sub-division to show more clearly projected costs. During this year the Commission has met 11 times. Commission minutes have been made available and the report of the Audit and Risk Management Committee will be tabled in June 2015 for consideration.

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

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 2015 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.

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

- Reputation – the new human rights based approach to strategic planning focused on external perception, opportunities and risk. Commissioners and staff abide by and act in accordance with the Code of Governance and staff Code of Conduct respectively. Increased community engagement has ensured greater opportunity for raising awareness of human rights locally. Engagement at the international level with in particular the Commonwealth Forum and other Chief Executive Officers of NHRIs has continued and further enhancement of the profile and influence of the Commission internationally resulted. This for example is evidenced by the success of the Commission being asked to lead the European Network of Human Rights event at the UN International Co-ordinating Committee annual meeting in March 2015. Additionally the Commission has been asked to advise a range of jurisdictions on their work on human rights based approaches, post conflict application of human rights and health and human rights work.
- Effectiveness and efficiency – financial reports are presented to each management meeting, Audit and Risk Management Committee meeting and Commission meeting, setting out expenditure and commitments, performance against profile and forecast outturn. There is also regular liaison with the NIO on financial performance. The Commission negotiated a downsizing of premises to secure very significant saving in rent and general outlay whilst ensuring increased productivity.
- Legal costs – the Commission continued with processes to estimate and monitor legal costs in supported cases in order to ensure proper

management of public monies and ultimately result in costs coming within budget. The Commission made an application for protected costs which was successful. This reduced financial risk to the organisation whilst maximising the public interest.

- Information security – staff completed the revised online training package on protecting information.

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.

An annual Learning and Development Plan is agreed for the Audit and Risk Management Committee each year to help ensure that Committee members have the knowledge and skills to perform their role effectively and maintain a focus on continuous improvement.

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 2014-15. 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 2014-15 gave an assurance rating of satisfactory across the systems examined, being:

- Project management
- Advice to government and research (including investigations)
- Financial systems

This audit also followed up on recommendations arising from the previous internal audit that took place in 2013-14.

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.

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Virginia McVea
Accounting Officer

Date: 8 July 2015

Remuneration Report

Remuneration policy

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

The Director's post is 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 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. Marion Reynolds served on the Committee until 16 June 2014. 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 (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)	
	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14
Professor Michael O'Flaherty Chief Commissioner	0	40-45 ¹	0	0	0	0	0	0	0	40-45
Mr Les Allamby Chief Commissioner (from 1 September 2014)	35-40 ²	0	0	0	0	0	10-15	0	50-55	0
Ms Christine Collins Commissioner	5-10	5-10	0	0	600	600	0	0	10-15	10-15
Mr John Corey Interim Chair (until 31 August 2014) and Commissioner (from 1 September 2014)	15-20 ³	15-20 ⁴	0	0	0	0	0	0	15-20	15-20
Mr Milton Kerr QPM Commissioner	5-10	5-10	0	0	200	600	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	300	0	0	10-15	10-15
Mr Paul Yam MBE Commissioner	5-10	5-10	0	0	700	800	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	60-65	0	0	0	0	15-20	15-20	80-85	80-85
Dr David Russell Deputy Director	50-55	45-50	0	0	0	0	15-20	15-20	70-75	65-70

¹ Figure quoted is for the period 1 April 2013 to 31 October 2013.

² Figure quoted is for the period 1 September 2014 to 31 March 2015. Full-time equivalent salary is £65-70k.

³ 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.

⁴ Figure quoted is for part-time Commissioner for the period 1 April 2013 to 31 October 2013 and Interim Chair for the period 1 November 2013 to 31 March 2014.

	2014-15	2013-14
	£'000	£'000
Band of highest paid employee's total remuneration:-		
- Including severance pay:	65-70	60-65
Median Total Remuneration:-		
- Including severance pay	29	28.5
Ratio – Including severance pay	2.33	2.25

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 increased from 2.25 to 2.33 as a result of an increase in salary for the highest-paid employee and an increase in the median total remuneration.

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 2014-15 financial year were £1,600 (2013-14: £2,300).

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 £8,319.

In 2013-14 the Commission paid £5,764 to the University of Nottingham as

pension contributions for the previous Chief Commissioner Professor Michael O'Flaherty.

No further pension contributions were made for Commissioners in the year ended 31 March 2015 (2013-14: £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 (2013-14: £nil).

Management Team

	Accrued pension at pension age as at 31/3/15 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/15	CETV at 31/3/14	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	0	0	0	0
Virginia McVea Director	0-5 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	55	39	8	0
David Russell Deputy Director	10-15 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	101	86 ⁵	6	0

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN430 issued by the Civil Service Pensions.

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, Commission staff may be in one of four defined benefit schemes; either a final salary scheme (classic, premium or classic plus); or a whole career scheme (nuvos). 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 and nuvos are increased annually in line with Pensions Increase legislation. 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 set at the rate of 1.5 per cent of pensionable earnings for classic and 3.5 per cent for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for

⁵ The CETV for 31 March 2014 has been amended as inflation adjustments were included in last year's balances

service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium.

In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. 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 (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 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 and 65 for members of nuvos.

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 within the guidelines and framework prescribed by the Institute and Faculty of Actuaries 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.

A handwritten signature in black ink, appearing to read 'Virginia McVea', is positioned above the printed name and title.

Virginia McVea
Accounting Officer

Date: 8 July 2015

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.

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

I certify that I have audited the financial statements of Northern Ireland Human Rights Commission for the year ended 31 March 2015 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 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 Strategic Report, Director's Report and Governance Statement 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 2015 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 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 Strategic Report, Director's Report and Governance Statement 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 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: 10 July 2015

Financial Statements for the Year Ended 31 March 2015

Statement of Comprehensive Net Expenditure for the year ended 31 March 2015

	Notes	2014-15 £	2013-14 £
Expenditure			
Staff costs	3	936,891	1,019,432
Other Operating costs	4	495,332	598,319
Depreciation, Amortisation and Impairment	4	45,173	37,981
Net (upward)/downward revaluation (credited)/charged to General Reserve	4	(23)	1,694
Total expenditure		1,477,373	1,657,426
 Income			
Other income	5	(219,788)	(263,575)
Total income		(219,788)	(263,575)
 Total Comprehensive Expenditure for the year ended 31 March		1,257,585	1,393,851

All amounts above relate to continuing activities.

The expenditure for 2013-14 was reclassified to show staff costs from the Atlantic Philanthropies project entering the Commission's staff costs as a more transparent accounting process. Other operating costs for the Atlantic Philanthropies project were treated similarly. This has been the approved method for the presentation of the 2014-15 accounts.

The notes on pages 50 to 63 form part of the financial statements.

Statement of Financial Position as at 31 March 2015

		31 March 2015		31 March 2014	
	Notes	£	£	£	£
Non-current assets:					
Property, plant and equipment	6		1,729		40,824
Intangible	7		4,312		6,635
Total non-current assets			6,041		47,459
Current assets:					
Trade and other receivables	9	80,007		113,223	
Cash and cash equivalents	10	501,979		332,141	
Total current assets			581,986		445,364
Total assets			588,027		492,823
Current liabilities:					
Trade and other payables	11		(319,791)		(239,535)
Provisions – other	12		(18,500)		(115,000)
Provisions - legal	12		0		(2,184)
Total current liabilities			(338,291)		(356,719)
Total assets less current liabilities			249,736		136,104
Non-current liabilities:					
Provisions - legal	12		0		(39,784)
Assets less liabilities			249,736		96,320
Taxpayers Equity					
General reserve			249,736		96,320
			249,736		96,320

The notes on pages 50 to 63 form part of the financial statements.

The financial statements on pages 46 to 63 were approved by the Commission on 6 July 2015 and were signed on its behalf by:



Virginia McVea
Accounting Officer

Date: 8 July 2015

Statement of Cash Flows for the Year Ended 31 March 2015

	Notes	2014-15 £	2013-14 £
Cash flows from operating activities			
Net Expenditure after interest		(1,257,585)	(1,393,851)
Decrease/(increase) in trade and other receivables	9	33,216	(77,639)
Increase/(decrease) in trade payables	11	80,256	(66,445)
Depreciation, Amortisation and Impairment	4	45,173	37,981
Net (upward)/downward property revaluation	4	(23)	1,694
Use of provisions	12	(109,940)	(59,162)
Provision provided for in-year	12	18,500	115,000
Provisions written off in-year	12	(47,027)	0
Net cash outflow from operating activities		(1,237,430)	(1,442,422)
Cash flows from investment activities			
Purchase of property, plant and equipment		(1,498)	0
Purchase of intangible assets		(2,234)	(4,320)
Net cash outflow from investing activities		(3,732)	(4,320)
Cash inflow from financing activities		1,411,000	1,414,000
Net cash outflow from financing activities		1,411,000	1,414,000
Net increase/(decrease) in cash and cash equivalents in the period	10	169,838	(32,742)
Cash and cash equivalents at the beginning of the period	10	332,141	364,883
Cash and cash equivalents at the end of the period	10	501,979	332,141

The notes on pages 50 to 63 form part of the financial statements.

**Statement of Changes in Taxpayers' Equity
for the Year Ended 31 March 2015**

	General Reserve 76,171	Total Reserves 76,171
Balance at 31 March 2013		
Comprehensive Expenditure for the year	(1,393,851)	(1,393,851)
Grant-in-aid from NIO	1,414,000	1,414,000
Balance at 31 March 2014	96,320	96,320
Changes in taxpayers' equity for 2014-15		
Comprehensive Expenditure for the year	(1,257,585)	(1,257,585)
Grant-in-aid from NIO	1,411,000	1,411,000
Balance at 31 March 2015	246,735	246,735

The notes on pages 50 to 63 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2015

1a. Statement of accounting policies

The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2014-15, 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 2015 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 2015

The Commission has reviewed the standards, interpretations and amendments to the International Financial Reporting Standards (IFRS) included in the 2014-15 Government Financial Reporting Manual (FReM) and which are relevant to its operations. The Commission considers that the adoption of these standards has not had a significant impact on its results or financial position.

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

The Commission has not adopted any Standards or Interpretations from the IFRS in advance of the required implementation dates. 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 is made up of deferred income from 2013-14 and income received during 2014-15. The balance remaining at year-end is deferred and will be used in the programme of work which has been extended to the end of August 2015.

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. As the current lease was coming to an end on 1 May 2015 and a new lease was being negotiated from that date for a period of five years, the last valuation undertaken was in October 2010.

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 expired on 1 May 2015 and a new lease is being negotiated for five years from that date.

1.10 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) which are described in Note 3. 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.

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 £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 segment 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

	2014-15 total	Commissioners	Permanently Employed and inward seconded staff	Others	2013-14 total
	£	£	£	£	£
Wages and salaries	756,295	114,413	551,685	90,197	872,753
Social security costs	54,759	6,852	44,301	3,606	60,499
Other pension costs	125,837	8,320	107,071	10,446	129,531
Sub-total	936,891	129,585	703,057	104,249	1,062,783
Recoveries of staff costs relating to Service Level Agreement	0	0	0	0	(43,351)
Total staff costs	936,891	129,585	703,057	104,249	1,019,432

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). Staff costs for 2013-14 which were originally included in other expenditure have been reclassified and are included in the above note.

The staff costs for 2013-14 have also been reclassified to include recoveries of costs relating to a Service Level Agreement with the Northern Ireland Ombudsman Office which were detailed as income in 2013-14.

Details of the pension contributions of £8,320 payable in respect of Commissioners (2013-14: £5,764) 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 2014-15, employers' contributions of £125,837 were made up of £108,545 payable to PCSPS (2013-14: £106,422) and £17,292 to the Department of Finance and Personnel for seconded staff to the education project (2013-14: £17,345) at one of four rates in the range 16.7 per cent to 21.8 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 2014-15 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 (2013-14: £Nil). Employer contributions are age-related and range from 3 per cent to 12.5 per cent of pensionable pay. 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 pay, payable to PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill-health retirement of these employees (2013-14: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2015-16 is £114,600.

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 2014-15.

Average number of persons employed

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

	2014-15 total	Commissioners	Permanently Employed and inward seconded staff	Others	Restated 2013-14 total
Directly employed	24.0	8.0	13.0	3.0	26.0
Other	2.0	0.0	1.0	1.0	7.0
Total	26.0	8.0	14.0	4.0	33.0

The Commissioners are expected to devote approximately four days per month to Commission business over the course of a year. Each Commissioner is included as one whole-time equivalent person in the above numbers and the figures for 2013-14 restated.

The figures for 2013-14 have also been restated to include inward seconded staff working on the education project (Atlantic Philanthropies) who were not previously included.

Reporting of Civil Service and other compensation schemes – exit packages

There were no exit packages in 2014-15. In 2013-14 the Commission had three voluntary redundancy payments and three compensation in lieu of notice payments (Total £61k).

4. Other expenditure

	2015	2014
	£	£
Accountancy fees	628	(446)
Advertising, publicity and publications	29,980	40,620
Auditor's (NAO) remuneration	13,500	12,000
Building maintenance and expenses	21,086	24,817
Conferences and seminars	2,042	4,223
Education	0	1,272
Insurance	8,732	8,711
Internal audit	7,980	13,884
Investigations	57,321	63,902
IT	27,364	22,814
Legal casework (non-recoverable)	2,831	11,211
Light and heat	25,819	21,227
Other expenses	1,037	839
Printing, postage and stationery	16,425	16,297
Professional fees	43,546	13,689
Rates	52,698	50,598
Rentals under operating leases	104,380	224,440
Rental for car park	2,138	2,004
Staff training and recruitment	26,307	25,649
Telephone	8,248	10,726
Travel, subsistence and hospitality	43,270	29,842
	495,332	598,319
Non-Cash Items:		
Depreciation, Amortisation and Impairment	45,173	37,981
Net (upward) revaluation on property	(23)	1,694
	540,482	637,994

The other expenditure includes costs which relate to the NICS education project for which the Commission received funding from The Atlantic Philanthropies. Expenditure for 2013-14 has been reclassified to show the project costs against each relevant line. Related staff costs have been moved to the staff cost note.

5. Income

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

	2014-15	2013-14
Funding from The Atlantic Philanthropies for the programme of work on education	£215,485	£164,575
Service level agreement with the Northern Ireland Ombudsman Office	£3,268	£10,000
Contributions towards the City of Culture event in Derry/Londonderry in July 2014	£5,000	£11,000
Departmental Solicitor's Office	(£3,965)	£44,000
Contribution towards a training programme for a delegation from Bahrain	£0	£4,000
Service level agreement with the Health and Social Care Board	£0	£30,000
Total	£219,788	£263,575

Cash received from The Atlantic Philanthropies in 2014-15 was £198,000. There was deferred income of £57,248 from 2013-14, of which £17,485 was used against 2014-15 spend, giving a total recognised income of £215,485. This matches the expenditure incurred for the programme of work on the NICS education project which is split between other expenditure and staff costs.

In 2013-14 the Commission had recognised accrued income of £44,000 from the Departmental Solicitor's Office. The total actual income received during 2014-15 was £40,035. Income for 2014-15 has therefore been adjusted accordingly taking into consideration the reduction of £3,965.

6. Property, plant and equipment

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

2013-14

	Leasehold Improvements	Information technology	Furniture & fittings	Education Project IT	Total
Cost or valuation	£	£	£	£	£
At 1 April 2013	180,703	146,539	197,093	1,874	526,209
Additions	0	0	0	0	0
Disposals	0	(90,286)	(10,889)	0	(101,175)
Revaluation	(3,385)	0	0	0	(3,385)
At 31 March 2014	177,318	56,253	186,204	1,874	421,649
Depreciation					
At 1 April 2013	109,222	143,049	195,259	381	447,911
Charged in year	31,309	2,210	1,637	624	35,780
Disposals	0	(90,286)	(10,889)	0	(101,175)
Revaluation	(1,691)	0	0	0	(1,691)
At 31 March 2014	138,840	54,973	186,007	1,005	380,825
Net book value at 31 March 2014	38,478	1,280	197	869	40,824
Net book value at 31 March 2013	71,481	3,490	1,834	1,493	78,298
Asset financing:					
Owned	38,478	1,280	197	869	40,824
Finance leased	0	0	0	0	0
Net book value at 31 March 2014	38,478	1,280	197	869	40,824

7. Intangible Assets

	Software & Licences 2014-15	Software & Licences 2013-14
Cost or valuation	£	£
at 1 April	10,925	6,605
Additions	2,234	4,320
Disposals	0	0
Revaluation	0	0
at 31 March	13,159	10,925
Amortisation		
at 1 April	4,290	2,089
Charged in year	4,557	2,201
Disposals	0	0
Revaluation	0	0
at 31 March	8,847	4,290
Net book value at 31 March	4,312	6,635

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.

The Commission has no powers to borrow or invest surplus funds and has limited year end flexibility. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Commission in undertaking activities.

Liquidity risk

The Commission is financed by grant-in-aid from the Northern Ireland Office and is accountable to Parliament through the Secretary of State for Northern Ireland and is not therefore exposed to significant liquidity risk.

Interest rate risk

All financial assets and financial liabilities of the Commission carry nil rates of interest and therefore the Commission is not exposed to significant interest rate risk.

Currency risk

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

Fair values

The book value and fair value of the Commission's financial assets and financial liabilities as at 31 March 2015 are set out below:

	2014-15 Book Value/ Fair Value £	2013-14 Book Value/ Fair Value £
Financial assets		
Cash and cash equivalents	501,979	332,141

9. Trade receivables and other current assets

	2014-15 £	2013-14 £
Amounts falling due within one year:		
Trade Receivables	30,000	46,536
Prepayments and accrued income	50,007	66,687
	80,007	113,223

10. Cash and cash equivalents

	2014-15	2013-14
	£	£
Balance at 1 April	332,141	364,883
Net change in cash and cash equivalent balances	169,838	(32,742)
Balance at 31 March	501,979	332,141
The following balances at 31 March were held at:		
Commercial banks and cash in hand	501,979	332,141
Balance at 31 March	501,979	332,141

11. Trade payables and other current liabilities

	2014-15	2013-14
	£	£
Amounts falling due within one year:		
Taxation and social security	14,033	20,076
Trade payables	5,616	8,958
Other payables	7,792	4,533
Accruals	252,587	148,720
Deferred income	39,763	57,248
	319,791	239,535

12. Provisions for liabilities and charges

	2014-15	2014-15	2014-15	2013-14	2013-14	2013-14
	£	£	£	£	£	£
	Legal	Other	Total	Legal	Other	Total
Balance at 1 April	41,967	115,000	156,967	101,130	0	101,130
Provided in the year	0	18,500	18,500	0	115,000	115,000
Provisions written off in the year	(41,967)	(5,060)	(47,027)	0	0	0
Provision utilised in the year	0	(109,940)	(109,940)	(59,163)	0	(59,163)
Balance at 31 March	0	18,500	18,500	41,967	115,000	156,967

The total other provisions for the year are for potential payments of £18,500 to HM Revenue and Customs relating to tax due on expenses.

Legal provisions of £41,967 and other provisions of £5,060 were no longer required and were written off.

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.

	2014-15	2013-14
	£	£
Buildings		
Not later than one year	0	98,160
Later than one year and not later than five years	0	0
Later than five years	0	0
	<u>0</u>	<u>98160</u>
Other		
Not later than one year	0	706
Later than one year and not later than five years	0	0
	<u>0</u>	<u>706</u>

A new operating lease was in negotiation at the year end, signed on 26 June 2015 and costs have been agreed at £38,400 per annum for a period of 5 years.

13.2 Finance leases

The Commission does not have any finance leases.

14. Contingent liabilities disclosed under IAS 37

The Commission has the following contingent liabilities as at 31 March 2015:

- Potential costs for delapidations for premises previously occupied under lease.

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. Intra-government balances

	2014-15	2013-14
Receivables	£	£
Balances with central government bodies	0	0
Balances with local authorities	1,222	1,222
Total intra-government balances	1,222	1,222
Balances with bodies external to government	78,785	112,001
Total	80,007	113,223
Payables		
Balances with central government bodies	43,947	32,523
Balances with local authorities	0	0
Total intra-government balances	43,947	32,523
Balances with bodies external to government	275,844	207,012
Total	319,791	239,535

All of the above intra-government balances are due within one year.

All balances falling due after more than one year are with bodies external to government.

18. Events after the reporting period

There have been no 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.