



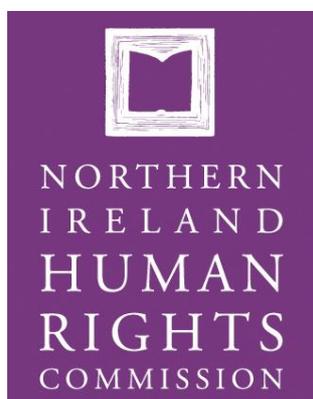
NORTHERN  
IRELAND  
HUMAN  
RIGHTS  
COMMISSION

# **ANNUAL REPORT AND ACCOUNTS**

**2016-17**

HC 288





## **ANNUAL REPORT AND ACCOUNTS 2016-17**

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

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17 July 2017

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

Dear Secretary of State

I have pleasure in submitting to you, as required by paragraph 5(1) of Schedule 7 of the Northern Ireland Act 1998, the eighteenth Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2016 to 31 March 2017.

The Annual Report includes the Commission's financial statements for the year ending 31 March 2017, 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 17 July 2017.

Yours sincerely



**Les Allamby**  
**Chief Commissioner**



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It is available for download at [www.nihrc.org](http://www.nihrc.org)



# Performance Report

## Overview

### Chief Commissioner's Foreword

Events this year on the political stage will have significant ramifications for human rights. The impact of the vote to leave the European Union is an issue the Commission is actively engaged in both as part of the civic dialogue on Brexit organised by the Irish government and also through a number of events organised locally and elsewhere in the United Kingdom by universities, research institutes and NGOs. The Commission welcomes the prominence given to the Belfast (Good Friday) Agreement in the forthcoming negotiating guidelines given the significance of the human rights and equality dimensions underpinning the Agreement. There are important human rights considerations at play as a result of the decision to leave the European Union. In particular, there is a need to maintain existing protections as a baseline alongside securing future human rights improvements. The human rights discussions will also throw into sharp relief the unfinished business of the Belfast (Good Friday) Agreement, namely the lack of a Bill of Rights in Northern Ireland.

This year has seen a number of important achievements by the Commission. The joint international conference with the Northern Ireland Public Service Ombudsman on utilising human rights in complaints handling procedures attracted delegates from around the world. The participants heard from, among others, the Belfast and Northern health and social care trusts on pioneering initiatives to use human rights based approaches within aspects of service delivery and consultation with service users. This illustrated how human rights standards and concepts are being used in a practical way locally.

The Commission gave written and oral evidence to the UN Treaty bodies monitoring the Convention on the Rights of the Child, the Covenant of Economic, Social and Cultural Rights and the Convention on the Elimination of Racial Discrimination. The recommendations of the Treaty monitoring bodies contained in all three UK periodic reports addressed specific Northern Ireland gaps in rights protection. The Commission welcomed the opportunity to address the (then) OFMDFM Assembly committee on the periodic reports to illustrate the important connection between what is happening on the international stage and events locally. It further highlights the value of having an effective devolved administration in place.

The Commission has launched a number of short films this year in partnership with NGOs to promote hidden rights and voices including the rights of carers, migrant workers, victims of domestic violence, those in housing need and homeless and people with learning difficulties. We have worked closely with the Prince's Trust Young Ambassadors initiative

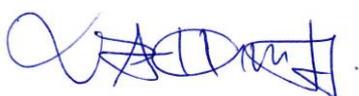
including producing a film on mental health issues and pressures facing young people, which will be launched later in 2017.

The Business and Human Rights forum convened by the Commission has gone from strength to strength with the role of chair and vice-chair moving now to be held by representatives of local businesses. A pilot initiative to build human rights requirements into public procurement is now at an advanced stage and is another example of the practical work of the Commission in partnership with others.

This is the final full year for the current group of Commissioners who will all be stepping down at the end of August 2017. The Commissioners will leave a positive legacy for their successors with a number of achievements including the completion of training modules for the Northern Ireland Civil Service on human rights now available through the Centre for Applied Learning, the annual human rights statement launched at Stormont each year, the human rights inquiry into emergency care in hospitals and its follow up initiatives, work done through taking the chair of the Commonwealth Forum of National Human Rights Institutions and the taking of important strategic litigation to provide for the right of unmarried and same sex couples to be considered for adoption and the rights of women to access terminations in Northern Ireland in very specific human rights compliant circumstances.

This year has also seen the departure of Virginia McVea to take up the role of Chief Electoral Officer for Northern Ireland. Both my Commissioner colleagues and Virginia through her leadership have been instrumental in the achievements made by the Commission over the past few years, against a backdrop of diminishing and modest resources. I would like to place on record my thanks to both Virginia and her staff and my Commissioner colleagues for all their support and commitment to the work of the Commission.

Finally, our work was recognised this year when the Commission was re-accredited as an 'A' Status national human rights institution. The re-accreditation endorsed the independence, pluralism and effectiveness of the Commission as required under the UN Paris Principles, which underwrites our work and that of its equivalent institutions across the globe.



**Les Allamby**  
**Chief Commissioner**

## **Statement of Purpose and Activities of the Organisation**

### **Introduction**

I am pleased to report on the achievements of the Northern Ireland Human Rights Commission in 2016-17.

The Commission was established as a result of the Belfast (Good Friday) Agreement 1998 and has been in operation since 1 March 1999. Its governing legislation is the Northern Ireland Act 1998, as amended by the Justice and Security (Northern Ireland) Act 2007. It is designated as a non-departmental public body, and receives grant-in-aid from the United Kingdom (UK) government through the Northern Ireland Office. It reports to Parliament through the Secretary of State for Northern Ireland (NI).

The Commission is a National Human Rights Institution with A status accreditation from the United Nations (UN). This recognition means that the Commission operates independently in full accordance with the Paris Principles (further information is available at: [www.ohchr.org/english/law/parisprinciples](http://www.ohchr.org/english/law/parisprinciples)). Our accreditation affords special access to the UN Human Rights Council and treaty bodies.

In March 2017 the Commission was successfully re-accredited as an A status institution. This remains valid until the next periodic review in 2020.

### **What we do**

The Commission protects and promotes the human rights of everyone in NI. We consider the full range of civil, political, social, economic and cultural rights. Our work is principally based on the international human rights treaties ratified by the UK Government and relevant soft law standards.

Our role includes:

- Providing advice on legislative Bills introduced in the NI Assembly and on policy proposals made by Ministers in the NI Executive. We also provide advice to the UK Government and Parliament on matters affecting human rights in NI.
- Conducting investigations on systemic human rights issues. We can enter places of detention, and may compel individuals and agencies to give oral testimony or to produce documents.
- Promoting understanding and awareness of the importance of human rights in NI. To do this we may undertake or support research and educational activities.
- Providing legal advice and initiating strategic legal cases.
- Contributing to the monitoring of international human rights treaties in NI.

- Engaging with other national human rights institutions in the UK and working in partnership with the Irish Human Rights and Equality Commission.

Our Annual Statement, published in December, records progress made by the government and public authorities on meeting human rights standards. The 2016 statement was, for the fifth consecutive year, sponsored and introduced by the Speaker of the NI Assembly. The keynote address was provided by the UN Special Rapporteur on the Right to Privacy, Professor Joseph Cannataci.

In 2015, the Commission was elected to the chair of the Commonwealth Forum of National Human Rights Institutions. We will retain this position until the next Commonwealth Heads of Government meeting, in London 2018. Our role as Chair reflects the esteem in which we are held internationally and is an important opportunity to share our own experiences, facilitate dialogue and learn from others to achieve direct benefits for the people of NI. We are supported by the UK Foreign and Commonwealth Office and work in close partnership with the Commonwealth Secretariat.

The Commission hosted meetings and produced a number of publications throughout 2016-17 to assist National Human Rights Institutions within the Commonwealth. This included an online guide to the Universal Periodic Review Process launched at the UN in Geneva with support from the UK government permanent mission. We also hosted a discussion in Belfast on 'Sports and Human Rights' in December 2017, which considered how major sporting events can be utilised to promote and protect human rights. This is an evolving area of work that we are developing in partnership with the NI Commonwealth Games Council. Our aim is to embed human rights in the 2021 Commonwealth Youth Games, to be hosted in Belfast. (Further information on the Commission's work as Chair of the Commonwealth Forum of National Human Rights Institutions is available at: <http://cfnhri.org>).

The Commission has continued to operate in accordance with its Strategic Plan 2016-19 'Building a Culture of Human Rights' and the objectives set in our Business Plan 2016-17. The areas of work are captured in three broad themes, with actions, outcomes and key activities as follows:

### **Pillar One: Human Rights and Good Governance**

This work stream builds on our programmes to embed human rights at the heart of government, and in how the state's policies and strategies are shaped and delivered. We have developed this area further with stakeholders to ensure human rights are applied in the delivery of services to the public. In this work, the Commission is committed to a participatory approach including working with and supporting government and its agencies, and also civil society and the business community.

**Actions** To advise, support and build the capacity of government and public authorities to apply a human rights based approach to the design and delivery of services to the public, develop a programme to embed a human rights based approach to statutory complaints processes and health and social care trust services and keep under review policy and practice in prison and other places of detention. In addition we will enhance human rights standards in business and procurement through our Business and Human Rights Forum.

Advise government on its responsibilities for human rights in the context of existing and potential future changes to domestic human rights laws and frameworks alongside Belfast (Good Friday) Agreement commitments to a Bill of Rights for Northern Ireland and the possibility of 'A Charter of Rights for the island of Ireland'.

**Outcomes** The Commission can identify demonstrable improvement in the delivery of services to the public which have arisen from our work.

### **Key activities**

The Commission provides written advice to the Westminster Government, NI Executive, Westminster Parliament and NI Assembly, which this year included advice to:

- the Secretary of State for NI, regarding the non-jury trial arrangements;
- the Committee for Justice, NI Assembly, call for evidence on the Need for Stalking Legislation in Northern Ireland
- the Joint Committee for Human Rights, inquiry into the human rights impact of Brexit.
- the Joint Committee for Human Rights, inquiry into the UK's record for protecting the human rights of children
- Members of Parliament on the Investigatory Powers Bill (HC Bill 143)
- Members of Parliament on the Modern Slavery (Transparency in Supply Chains) Bill [HL] 2016-17
- the Minister of Justice NI regarding a Witness Charter
- the Department of Justice NI consultation on the Human Trafficking and Modern Slavery Strategy 2016/17
- the Westminster Home Affairs Committee, Female Genital Mutilation Inquiry
- the Department of Justice and Department of Health consultation on improving health within criminal justice.
- the NI Executive consultation on a Northern Ireland Programme for Government 2016-2021
- the Department of Justice NI consultation Domestic abuse offence and domestic violence disclosure scheme

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

In January 2017 the Commission held its annual lecture in partnership with the Bar of Northern Ireland, at which Philippe Sands QC delivered a lecture on the history of genocide and crimes against humanity. The Lord Chief Justice introduced this event.

The Commission continued to challenge the failure of the NI Executive to provide access to termination of pregnancy in case of rape, incest and where there is a serious foetal abnormality (including fatal foetal abnormality). In 2015 this challenge was successful at first instance and was then appealed by the Department of Justice and Attorney General NI. The Court of Appeal hearing took place in June 2016 and judgement is awaited.

The Commission has continued to develop the NI Business and Human Rights Forum. Hosting a number of meetings throughout the year to discuss a broad range of subjects, including modern slavery, supply chains and domestic violence. In addition we are working alongside the Department of Finance to further advance the embedding of human rights compliant procurement practices within the NI public sector.

In May 2016 we jointly hosted with the Northern Ireland Public Services Ombudsman an international conference on 'human rights a 21<sup>st</sup> century approach to the work of Ombudsmen'. The conference showcased our Human Rights Manual, developed in conjunction with the NI Public Services Ombudsman to an international audience. Work continues in this area as we support this model of good practice.

In May 2016 the UN CRC Committee issued concluding observations on the UK. Reflecting submissions from the Commission, the Committee made a number of recommendations of relevance to NI. These included, that the UK Government and NI Executive take immediate action to repeal all legal provisions permitting the marriage of children in N.I, that they remove the defence of reasonable chastisement for corporal punishment in the home and that effective actions are taking to address punishment attacks on children by paramilitary groups.

On 29 March 2017 the Prime Minister gave notification under Article 50 of the Treaty of Lisbon that the UK would be leaving the European Union. This has started a two year process to agree the terms of exit. Leaving the European Union will also have significant consequences for the protection and promotion of human rights. These include impacts on the Charter of Fundamental Rights of the European Union, the jurisdiction of the Court of Justice, the many Directives transposed into domestic law and the particular circumstances of sharing a land border with Ireland.

The Commission has started work on this important constitutional matters in partnership with the other UK National Human Rights Institutions and Irish Human Rights and Equality Commission. We have been represented on many public forums throughout the year, including the civic dialogue

initiated by the Government of Ireland. We have also provided advice to parliamentary processes and produced a Frequently Asked Questions leaflet on the impact of the UK's exit.

## **Pillar Two: Human Rights and the Conflict**

Tolerance recognises the universal human rights and fundamental freedoms of others. A tolerant society based on mutual respect and understanding requires the enforcement by the state of human rights laws and standards, as well as public education and awareness. In building a positive future, the Commission continues to advise government and its agencies as it deals with Northern Ireland's past, and we have also sought to focus our attention more broadly on those who are marginalised due to intolerance and hate crime.

**Actions** Develop a programme of work to build the capacity of government and public authorities to respond to all forms of hate crime and promote tolerance and non-discrimination.

Provide advice to Government on implementation of relevant strategies to address the past and take action on rights engaged in relation to conflict related deaths, those who are injured, and legacy inquests .

**Outcomes** The Commission can demonstrate examples of changes to policy and practice as a result of our work.

### **Key activities**

Throughout 2016-17 the Commission has continued to advise on the need to ensure full and effective investigations into NI conflict related deaths. In March 2017 we intervened before the UN Human Rights Council addressing the need to ensure implementation of the Stormont House Agreement. This followed the publication of a report by Pablo De Greiff, UN Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence focusing on his visit to the UK.

This year we also began assessing international human rights law obligations relating to the treatment of those injured through the NI conflict. Our final report will be completed in 2017-18. The Commission continued to contribute to discussions within the European Network of National Human Rights Institutions on counter terrorism. In November 2017 the Chief Commissioner spoke at an event organised by European Network of National Human Rights Institutions in Zagreb. The event considered good practice on the roles a Commission may have in reviewing counter terrorism legislation.

In October 2016 following representations from the Commission the European Commission against Racism and Intolerance issued a report on the UK. There were a number of recommendations in this wide ranging

report, including a call for all political parties to take a firm stand against intolerant discourse and instruct their representatives to refrain from making derogatory comments targeting a group of persons on grounds of their race, religion, citizenship, language, ethnic origin, sexual orientation or gender identity.

In August 2016 the UN Committee for the Elimination of Racial Discrimination issued recommendations relating to its examination of the UK. The Commission had provided a report to the Committee and engaged directly in the Geneva examination process. Much of our advice was reflected in the recommendations, which included, that state authorities investigate all reported acts of racist hate crimes, prosecute and punish the perpetrators with sanctions commensurate with the gravity of the offence, and provide effective remedies to victims.

During the year we have collaborated with the Equality Commission NI in number of areas. One joint initiative has been the development of a programme of work to consider the relationship between human rights tolerance and the promotion of good relations. This has focused on the subjects of faith and human rights. We have been working closely with members and representatives of many religious groups and are committed to deepening dialogues and building this area of work in 2017-18.

### **Pillar three: Protecting Human Rights in a Time of Austerity**

This work recognises the importance of social and economic rights and their equivalent status with other rights. Social and economic rights include the right to an adequate standard of living, to housing and protection against destitution. In the current economic environment, this work seeks to ensure individuals social and economic rights are protected and promoted. Human rights are also embracing issues of tax justice in tackling poverty and addressing social and economic rights issues.

**Actions** Through a focus on tax and spending decisions taken by government, to build the capacity of government to promote and protect social and economic rights

Undertake a human rights inquiry to examine the rights of particular groups living in poverty or at risk of destitution incorporating a tax justice dimension

As part of access to justice, undertake research and then work to implement recommendations on the needs of litigants in person.

**Outcomes** The Commission can identify demonstrable rights based approaches to tax and spending decisions by government in Northern Ireland arising from our work.

## **Key activities**

During 2016-17 our work has included an ongoing partnership with the Equality Commission NI as the designated Independent Monitoring Mechanism for Northern Ireland (IMNI) of the UN Convention on the Rights of Persons with Disabilities. IMNI supported the UN Committee on the Convention as it undertook and reported on its inquiry into the impact of UK welfare reform on persons with disabilities. In addition IMNI published a report to the UN on the rights of persons with disabilities and has been preparing for the UK examination due later in 2017.

The Commission also engaged this year with the UN Committee on Economic Social and Cultural Rights which reported on the compliance of the UK in June 2016. In our engagements we highlighted that rates of statutory homelessness, that are higher in NI than anywhere else in the UK, and we pleased to see that the Committee's report made numerous recommendations relating to accommodation.

In September 2016 the Commission commenced an investigation into the provision of Traveller accommodation in NI. The investigation has considered the issue of adequacy, including its cultural appropriateness. Fieldwork took place between October and December 2016. We sent notification seeking access to information from public authorities including the Department for Infrastructure, the Department for Communities, local councils and the NI Housing Executive and Planning Appeals Commission. In addition, members of the Travelling Community and those delivering support services were asked for their assistance. The final report of the investigation will be published in the summer of 2017.

The Commission has continued its joint research study with the Ulster University School of Law into the extent to which people represent themselves in court hearings and how this impacts on access to justice. The research includes the trial of a clinic based at the Commission which provides basic legal support to help individuals understand and navigate court proceedings. The research will compare the experiences of people who are legally unrepresented who receive this procedural advice with those unrepresented people who do not receive any. It is due to complete in 2018.

Throughout the year the Commission continued to develop its capacity to engage in human rights based budget analysis and engaged with key officials within the NI Assembly. This is a new and developing area of work that we will continue in new financial year.

## **Corporate**

The Commission held a series of community engagement days throughout the year which included visits to the Shankill Community Centre in Belfast, Newry and Mourne District Council and Derry City and Strabane District

Council. These visits also involved meetings with the Police Service of Northern Ireland at a local level and many community groups. The direct engagement with communities that the Commission's serves is an important aspect of our work and continues to inform our priorities and the advice we provide to government and public authorities.

The Commission has continued to develop its digital resources in order to reach a broader audience and target the youth demographic. In April 2016 we launched an [Instagram Account](#) where we have been developing an educational infographic series on the Universal Declaration of Human Rights. Our [Instagram](#) adds to existing platforms on [Twitter](#), [Facebook](#) and [YouTube](#). In partnership with the Prince's Trust NI we also mentored two Young Ambassadors which coincided with a film project exploring the issue of mental health and young people. This film will be launched later in 2017.

This year we launched a 'Hidden Rights' film project which explored the rights of vulnerable and marginalised groups. Partnerships were built with a range of organisations to produce the films and promote them. Promotion took place via a film launch and social media campaign in June 2016. Examples of our partners included the Simon Community NI on a homelessness film and Migrant Help and Law Centre NI on a migrant worker film. Exploring the issue of disability and participation in public life, the Commission partnered with Barnardo's NI, the BBC Voice finalist Andrea Begley, Paralympic gold medallist Michael McKillop, Andy Allen MLA and Haptik (a local social enterprise).

In partnership with Women's Aid the Commission launched an awareness raising film on domestic violence to coincide with International Day for the Elimination of Violence against Women on 25 November 2016. In a similar fashion we also partnered with Carers NI to examine the challenges faced by Carers in NI. This film was launched to mark Carers Week in November 2016.

### **Key risks facing the Northern Ireland Human Rights Commission**

The Commission maintains an internal risk register which is reviewed by our audit and risk committee at its quarterly meetings. We have effectively managed and significantly mitigated the following strategic risks:

Reduction in budget - a key risk to the Commission for a number of years now has been the year on year reduction in grant-in-aid. The Commission has limited its operational costs. We have explored and successfully secured external funding for non-core activities including a new project with the Ulster University on litigants in person which commenced in year and as Chair of the Commonwealth Forum of National Human Rights Institutions.

Political process – a key risk for the Commission is a failure to engage effectively and impartially in the political process. During the business year the NI Assembly has been suspended for a period of time and elections to the NI Assembly have occurred twice. In this context we have sought to maintain links with elected representatives in meetings and continued to advise Parliament on human rights matters.

Stakeholder engagement - another key risk involves engagement with stakeholders. With such a wide stakeholder base engagement has always been a key institutional challenge for the Commission. We regularly speak at conferences, seminars and other events held by civic society organisations. Proactive work through our community engagements is also important. We also hold engagement events during UN Treaty examinations and help develop the capacity of civil society in NI through our training programmes, investigations and social media profile.

Legal costs – in this financial year the Commission contested a case at the NI Court of Appeal. Judgement is awaited. In engaging in this litigation the Commission has paid particular attention to the management of its legal costs both its own and the risk of costs being awarded against the Commission. This risk was managed successfully.

## Performance Analysis

The Commission reports on its performance to the UN through the periodic re-accreditation process, to the Northern Ireland Office as its sponsor branch as well as to Parliament through the Secretary of State for NI.

The Commission has continued to adopt a robust performance management system to ensure regularity, propriety and value for money. We have operated throughout 2017-18 with seven part time Commissioners, one Chief Commissioner, ten permanent staff and four temporary staff. The current part time Commissioners' terms of office are due to end on 31 August 2017 to be replaced by new Commissioners appointed by the Secretary of State for NI.

The Commission has faced year on year reductions in its budget since 2011-12 and this is projected to continue until 2019-20. We are now functioning with less core budget and staff than sixteen years ago (when inflation is taken into account). During those years, as our expertise has grown we have found new, more effective and efficient ways of working. Inevitably, however, budget reductions and fewer staff means a change in service.

In recent years the Commission has developed programmes to increase the capacity of public authorities to protect and promote the human rights of their service users through changes in law, policy and practice. Building strong partnerships is key to the Commission using its available resources to maximum effect. For example:

- support has been provided to the Office of the Northern Ireland Public Services Ombudsman on complaint handling;
- a training programme has been developed for the Northern Ireland Civil Service in partnership with the Centre for Applied Learning and the Executive Office; and,
- two projects are ongoing to embed a human rights-based approach to healthcare with the Northern Health and Social Care Trust and the Belfast Health and Social Care Trust.

Only two business objectives were not met in 2016-17, both of which were due to external circumstances outside the control of the Commission. Overall, the Commission continues to enhance its performance through programmes of work focused on securing the meaningful application of human rights in NI.



**Dr David Russell**  
**Accounting Officer**  
**Date: 11 July 2017**

# **Accountability Report**

## **Corporate Governance Report**

### **Director's Report**

#### **Entity**

The Commission is a non-departmental public body established as part of the Belfast (Good Friday) Agreement through the Northern Ireland Act 1998 and uniquely in accordance with the United Nations Paris Principles as a National Human Rights Institution.

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

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

#### **Commissioners and Management Team**

The Commission is governed by its Commissioners. The following served as Commissioners during 2016-17:

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

The Commission's Director is its Chief Executive, Dr David Russell who was appointed on 3 April 2017. As Accounting Officer, the Chief Executive is responsible for maintaining a sound system of internal control. The Governance Statement sets out how this responsibility has been discharged in 2016-17.

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](http://www.nihrc.org)

## **Audit and Risk Management Committee**

The Commission's Audit and Risk Management Committee met three times during the year. A new process of engagement between the Committee and staff was put into operation.

The Audit and Risk Management Committee 2016-17 comprised of:

- Neil Bodger
- Christine Collins
- John Corey
- Alan McBride

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

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

## **Risk management**

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

All Commissioners have received training in the role and responsibilities of NHRI Commissioners and as board members of non-Departmental public bodies as well as induction and refresher training in the work of the Commission. The Audit and Risk Management Committee reviews its effectiveness by assessing its operation and constitution against good practice guidelines issued by the National Audit Office. It also benchmarks itself against practice in sister organisations, through discussion between the Chair of the Audit and Risk Management Committee and his

counterparts. The Audit and Risk Management committee reports at least annually to the full commission board and their papers are available to all Commissioners.

Overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Commission's Accounting Officer. Individual staff members can be nominated as 'risk owners' with responsibility delegated from the Accounting Officer. The risk register is reviewed monthly by the management team who are also responsible for reviewing the Business Continuity Plan.

There were no complaints to the Parliamentary Ombudsman in 2016-17 (2015-16: None).

There were no breaches of information security in 2016-17 (2015-16: None).

### **Personal data**

We are committed to safeguarding all retained personal data. Risks in this area are recorded in the Commission's risk register and the Audit and Risk Management Committee receives regular reports on activities to minimise the likelihood of the occurrence of these and other risks. There were two personal data-related incidents during 2016-17 which were notified to the Information Commissioner's Office (ICO) who confirmed that the breaches did not meet the criteria for formal enforcement action by the ICO (2015-16: None).

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

### **Register of Interests**

The Register of Interests and Related Party Declarations for the Chief Commissioner, Commissioners, Chief Executive and senior management can be found on the Commission's website at [www.nihrc.org](http://www.nihrc.org)

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General. The audit fee for this year is £15,000 (2015-16: £15,000).

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

### **Creditor payment, policy and performance**

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 93 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 (2015-16: 95.8 per cent).

### **Days lost due to absence**

The Commission encourages a culture where good attendance is expected and valued. However, we recognise that from time to time absences for medical reasons may be unavoidable. We aim to treat staff who are ill with sympathy and fairness and where possible provide them with support which will enable them to recover their health and attend work regularly.

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

The percentage of working days lost in 2016-17 was 4.3 per cent or an average of 11.8 days a year per employee (2015-16: 4.9 per cent and 12.2 days respectively).

### **Disclosure of audit information**

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

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



**Dr David Russell**  
**Accounting Officer**

**Date: 11 July 2017**

## **Statement of Accounting Officer's Responsibilities**

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

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

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

The Accounting Officer of the Northern Ireland Office has designated the Director as Accounting Officer of the Northern Ireland Human Rights Commission. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Human Rights Commission's assets, are set out in *Managing Public Money*, published by HM Treasury.

## **Governance Statement**

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

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

As a non-departmental public body (NDPB), sponsored by the Northern Ireland Office, responsible to Parliament through the Secretary of State for Northern Ireland the governance framework of the organisation includes a Financial Statement and Management Agreement. The Commissioners also operate in accordance with Standing Orders and guidance on corporate governance as well as agreed principles of public service in the Nolan Principles. The Chief Commissioner and Commissioners have corporate responsibility for promoting the efficient and effective use of staff and other resources by the Commission, demonstrating high standards of corporate governance at all times. This role includes ensuring that they receive and review regular financial information concerning the management of the Commission, are informed in a timely manner about any concerns about the activities of the Commission, and provide assurance to the sponsoring Department that appropriate action has been taken on such concerns.

Discussions on financial matters and risk are normally held with officials at the NIO, rather than directly with Ministers. The NIO has, in ongoing formal meetings confirmed the Commission’s fulfilment of assurances. The Chief Commissioner and Commissioners have access to the Secretary of State on request.

**Commissioners’ Meetings**

The Commission met 12 times during the reporting period.

The following served as Commissioners from 1 April 2016 - 31 March 2017

	<b>Meetings attended</b>
Les Allamby	11
Christine Collins	10
John Corey	12
Milton Kerr QPM	11
Grainia Long	11
Alan McBride	11
Marion Reynolds MBE	11
Paul Yam MBE	10

**Audit and Risk Management Committee Meetings**

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

	<b>Meetings attended</b>
Neil Bodger	4
Christine Collins	4
John Corey	4
Alan McBride	4

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

The Audit and Risk Management Committee report as required and at least annually to the full Commission board through the Independent Chair of the Committee. Audit and Risk Management Committee papers are available to all Commissioners. The Commission works through one Commission meeting only and has no separate standing Committees other than that of Audit and Risk Management. The Commission is also represented by Commissioners and staff on the joint Independent Monitoring Committee with the Equality Commission for Northern Ireland.

During this year the Commission has met 12 times. Commission minutes have been made available and the Chair of the Audit and Risk Management Committee reported to the Commission meeting in August 2016.

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

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commission's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commission for the year ended 31 March 2017 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 Chief Executive for monitoring and reporting on specific risks within their area of work
- the risk register, and the effectiveness of activities to manage identified risks, is reviewed 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 Chief Executive, 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.

In addition to the mechanisms outlined above, as Accounting Officer, I have responsibility for ensuring the effectiveness of the system of internal control. Reviewing the effectiveness of the system of internal control is informed by the work of the internal auditors and comments made by the external auditors in their management letter and other reports. I have been advised on the effectiveness of the system of internal control by the Commission (the Board), the Audit and Risk Management Committee and a plan to address identified further weaknesses and ensure continuous improvement of the system is in place.

The Audit and Risk Management Committee reviews the effectiveness of the Commission's internal control mechanisms, including receiving and approving internal audit plans and reports, approving the Commission's Financial Procedures Manual and significant changes to it. The Committee also oversees the risk management framework and reporting to the Commission on the effectiveness of activities to manage the occurrence or impact of identified risks. The Committee furthermore reviews all international travel undertaken by Commissioners and staff, expenses claims submitted by the Chief Commissioner and the Chief Executive, and purchases over £1,000, with a particular focus on any contracts let by single tender action. As an additional reputational safeguard, the Chair of the Committee discharges the role of Authorising Officer for the Chief Commissioner's travel and expenses claims.

The 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 contract for the Commission's Internal Auditor came to an end in June 2016 and a new Internal Auditor was appointed in December 2016. An Internal Audit Plan was drawn up in December 2016 to cover the remainder of the 2016-17 period. This focused audit activity on areas of greatest risk, and provided comprehensive assurance of the effectiveness of our system of internal control. Internal audits commenced in February 2017 in the following areas:

- Internal Communications

- Governance Structures

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.



**Dr David Russell**  
**Accounting Officer**

**Date: 11 July 2017**

## **Remuneration and Staff Report**

### **Remuneration policy**

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

The Chief Commissioner and Chief Executive's posts are graded within the Senior Civil Service (SCS). Pay and performance management arrangements for this post are in line with guidance issued by the Cabinet Office: *Guidance for Approval of Senior Pay* (applicable from April 2013). Increases in the Chief Commissioner and Chief Executive's base pay are in line with the parameters of the Senior Salaries Review Board.

The remuneration of Commission staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations. These pay arrangements continue to be performance-related. Performance is appraised by line managers in respect of achievement of agreed objectives.

The Chairperson of the Commission's Audit and Risk Management Committee was appointed through open competition. The Chairperson is remunerated at a rate of £350 per meeting (the Committee usually meets four times per year) and £350 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commission.

The other members of the Audit and Risk Management Committee are Commissioners Christine Collins, John Corey and Alan McBride. They do not receive any additional remuneration for attendance at Committee meetings.

### **Contracts of employment**

The Chief Commissioner and Commission members are appointed for a period of five years and three years respectively by the Secretary of State for Northern Ireland. Appointments comply with the principles of the Code of Practice of the Office of the Commissioner on Public Appointments (OCPA) ([www.ocpa.gov.uk](http://www.ocpa.gov.uk)) and in line with the Cabinet Code of Practice of Corporate Governance in central government departments.

The Secretary of State may extend the appointment of the Chief Commissioner for a further term or terms. Such extensions may not exceed a maximum term in office of ten years. The Secretary of State will normally give three months' notice if an appointment is terminated.

Staff appointments are made in accordance with the Commission's recruitment and selection policy, which requires appointments to be made strictly on merit and through fair and open competition. Early termination, other than for misconduct, would normally result in the

individual receiving compensation as set out in the Civil Service Compensation Scheme.

The Commission's age retirement policy enables members of staff who have reached the age at which they are entitled to draw their Commission pension (which for most staff is their sixtieth birthday) to choose the age at which they will retire.

### **Remuneration (including salary) and pension entitlements (audited information)**

The following section provides details of the remuneration and pension interests of the Commissioners and the Commission's Management Team.

Single total figure of remuneration										
	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (£'000)		Total (£'000)	
	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16
<b>Mr Les Allamby</b> Chief Commissioner	65-70	65-70	0	0	0	0	25-30	25-30	95-100	95-100
<b>Ms Christine Collins</b> Commissioner	5-10	5-10	0	0	600	600	0	0	10-15	10-15
<b>Mr John Corey</b> Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
<b>Mr Milton Kerr QPM</b> Commissioner	5-10	5-10	0	0	100	200	0	0	10-15	10-15
<b>Ms Grainia Long</b> Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
<b>Mr Alan McBride</b> Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
<b>Ms Marion Reynolds MBE</b> Commissioner	5-10	5-10	0	0	100	100	0	0	10-15	10-15
<b>Mr Paul Yam MBE</b> Commissioner	5-10	5-10	0	0	300	500	0	0	10-15	10-15
<b>Mr Neil Bodger</b> Chair of the Audit and Risk Management Committee	0-5	0-5	0	0	0	0	0	0	0-5	0-5
<b>Mrs Virginia McVea</b> Director (until 31 January 2017)	65-70	65-70	0	0	0	0	20-25	25-30	95-100	95-100
<b>Dr David Russell</b> Deputy Director (until 31 January 2017) Acting Director (from 1 February 2017)	65-70	50-55	0	0	0	0	25-30	20-25	95-100	75-80

<b>Mr Colin Caughey</b> <b>Acting Grade 7</b> (from 1 February 2017)	45-50	0	0	0	0	0	0-5	0	50-55	0
<b>Mrs Lorraine Hamill</b> <b>Acting Grade 7</b> (from 1 February 2017)	45-50	0	0	0	0	0	5-10	0	55-60	0
<b>Ms Claire Martin</b> <b>Acting Grade 7</b> (from 1 February 2017)	45-50	0	0	0	0	0	5-10	0	55-60	0

### Pay Multiples

	2016-17	Restated 2015-16
	£'000	£'000
Band of highest paid employee's total remuneration:-		
- Including severance pay:	65-70	65-70
Median Total Remuneration:-		
- Including severance pay	25	25
Median Ratio – Including severance pay	2.74	2.68

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.

There was no severance pay in 2016-17 (2015-16: £nil)

The pay multiple has increased slightly from 2.68 to 2.74.

### Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; and any other allowance subject to UK taxation. This report is based on accrued payments made by the Commission and thus recorded in these accounts.

## Benefits in kind

The monetary value of benefits in kind covers any benefits provided by 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 2016-17 financial year were £1,133 (2015-16: £1,384).

## 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 £15,085 (2015-16: £14,669).

No further pension contributions were made for Commissioners in the year ended 31 March 2017 (2015-16: £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 2017 (2015-16: £nil).

### Management Team

	Accrued pension at pension age as at 31/3/17	Real increase in pension and related lump sum at pension age	CETV at 31/3/17	CETV at 31/3/16	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Les Allamby Chief Commissioner	0-5	0-2.5	58	35	18	0
Virginia McVea Director (until 31 January 2017)	5-10	0-2.5	93	76	10	0
David Russell Deputy Director (until 31 January 2017) Acting Director (from 1 February 2017)	10-15	0-2.5	140	123	9	0

Colin Caughey Acting Grade 7 (from 1 February 2017)	0-5	0-2.5	30	28	1	0
Lorraine Hamill Acting Grade 7 (from 1 February 2017)	5-10	0-2.5	97	89	5	0
Claire Martin Acting Grade 7 (from 1 February 2017)	5-10	0-2.5	70	65	3	0

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

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed employees and those already in service joined alpha. Prior to that date, employees participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

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

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

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8 per cent and 14.75 per cent from 1 October 2015 (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3 per cent of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5 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, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted show pension earned in PCSPS or alpha, as appropriate. Where there are benefits in both the PCSPS and alpha the figure quoted is the combined value of the benefits in the two schemes, but note that part of that pension may be payable from different ages.)

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

## Cash Equivalent Transfer Values

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

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

## Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## **Staff Report**

### **Staff numbers and related costs** (audited information)

	<b>2016-17 total</b>	<b>Commissioners</b>	<b>Permanently Employed and inward seconded staff</b>	<b>Others</b>	<b>2015-16 total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	636,229	138,257	378,734	119,238	603,924
Social security costs	58,315	10,261	40,814	7,240	46,523
Other pension costs	106,868	15,085	80,258	11,525	108,705
<b>Total Staff Costs</b>	<b>801,412</b>	<b>163,603</b>	<b>499,806</b>	<b>138,003</b>	<b>759,152</b>

There were no inward seconded staff from NICS during 2016-17. The staff related costs for 2015-16 include inward seconded staff from the Northern Ireland Civil Service (NICS) who were employed to work on an education project (Atlantic Philanthropies).

Details of the pension contributions of £15,085 payable in respect of Commissioners (2015-16: £14,669) are described in the Remuneration Report.

The Commission's staff are covered by the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as 'Alpha'. PCSPS and CSOPS are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2012. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([www.civilservicepensionscheme.org.uk/about-us/resource-accounts/](http://www.civilservicepensionscheme.org.uk/about-us/resource-accounts/)).

For 2016-17, employers' contributions of £106,868 were payable to PCSPS (2015-16: £105,212 to PCSPS and £3,492 to the Department of Finance and Personnel for seconded staff to the education project) at one of four rates in the range 20 per cent to 24.5 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 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 (2015-16: £Nil). Employer contributions are age-related and ranged from 8 per cent to 14.75 per cent (depending on the age of the member). Employers also match employee contributions up to 3 per cent of pensionable pay. There were no additional employer contributions at 0.5 per cent of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement) (2015-16: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2017-18 is £115,568.

As the Commission only has 13 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 2016-17.

**Average number of persons employed** (audited information)

The average number of whole-time equivalent persons employed during the year was as follows:

	<b>2016-17 total</b>	<b>Commissioners</b>	<b>Permanently Employed and inward seconded staff</b>	<b>Others</b>	<b>Restated 2015-16 Total</b>
Directly employed	24.0	8.0	11.0	5.0	24.0
Other	3.0	0.0	0.0	3.0	2.0
<b>Total</b>	<b>27.0</b>	<b>8.0</b>	<b>11.0</b>	<b>8.0</b>	<b>26.0</b>

The average number of whole-time equivalent persons employed during 2015-16 included seconded staff for the education project.

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

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

There were no exit packages in 2016-17 (2015-16: Nil).



**Dr David Russell**  
**Accounting Officer**

**Date: 11 July 2017**

## **Parliamentary Accountability and Audit Report**

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

I certify that I have audited the financial statements of the Northern Ireland Human Rights Commission for the year ended 31 March 2017 under the Northern Ireland Act 1998. The financial statements comprise: the Statement of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report that is described in that report as having been audited.

### **Respective responsibilities of the Commission, Accounting Officer and auditor**

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

### **Scope of the Audit of the Financial Statements**

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

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

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

### **Opinion on Regularity**

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

### **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of Northern Ireland Human Rights Commission's affairs as at 31 March 2017 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Northern Ireland Act 1998 and Secretary of State directions issued thereunder.

### **Opinion on other matters**

In my opinion:

- the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Northern Ireland Act 1998; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I report by exception**

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

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

## **Report**

I have no observations to make on these financial statements.

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

**Date: 17 July 2017**

# Financial Statements for the Year Ended 31 March 2017

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2017

	Notes	2016-17 £	2015-16 £
<b>Expenditure</b>			
Staff costs	3	801,412	759,152
Other Operating costs	4	398,713	424,863
Depreciation, Amortisation and Impairment	4	19,891	6,411
Net (upward)/downward revaluation (credited)/charged to General Reserve	4	0	0
<b>Total expenditure</b>		<b>1,220,016</b>	<b>1,190,426</b>
<b>Income</b>			
Other income	5	(113,114)	(93,715)
<b>Total income</b>		<b>(113,114)</b>	<b>(93,715)</b>
<b>Total Comprehensive Expenditure for the year ended 31 March</b>		<b>1,106,902</b>	<b>1,096,711</b>

All amounts above relate to continuing activities.

The notes on pages 46 to 58 form part of the financial statements.

## Statement of Financial Position as at 31 March 2017

		31 March 2017		31 March 2016	
	Notes	£	£	£	£
<b>Non-current assets:</b>					
Property, plant and equipment	<b>6</b>		39,980		34,385
Intangible	<b>7</b>		<u>26,042</u>		<u>22,459</u>
<b>Total non-current assets</b>			66,022		56,844
<b>Current assets:</b>					
Trade and other receivables	<b>9</b>	175,510		132,025	
Cash and cash equivalents	<b>10</b>	<u>249,278</u>		<u>196,050</u>	
<b>Total current assets</b>			424,788		328,075
<hr/>					
<b>Total assets</b>			<u>490,810</u>		<u>384,919</u>
<b>Current liabilities:</b>					
Trade and other payables	<b>11</b>		(185,288)		(183,895)
Provisions - legal	<b>12</b>		<u>(62,400)</u>		<u>0</u>
<b>Total current liabilities</b>			(247,688)		(183,895)
<hr/>					
<b>Total assets less current liabilities</b>			243,122		201,024
<hr/>					
<b>Assets less liabilities</b>			<u><b>243,122</b></u>		<u><b>201,024</b></u>
 <b>Taxpayers Equity</b>					
General reserve			<u>243,122</u>		<u>201,024</u>
			<u><b>243,122</b></u>		<u><b>201,024</b></u>

The notes on pages 46 to 58 form part of the financial statements.

The financial statements on pages 42 to 58 were approved by the Commission on 26 June 2017:



**Dr David Russell**  
**Accounting Officer**

**Date: 11 July 2017**

## Statement of Cash Flows for the Year Ended 31 March 2017

	Notes	2016-17 £	2015-16 £
<b>Cash flows from operating activities</b>			
Net Expenditure after interest		(1,106,902)	(1,096,711)
Decrease/(increase) in trade and other receivables	9	(43,483)	(52,019)
Increase/(decrease) in trade payables	11	1,393	(135,896)
Depreciation, Amortisation and Impairment	4	19,892	6,411
Use of provisions	12	0	(18,500)
Provision provided for in-year	12	62,400	0
<b>Net cash outflow from operating activities</b>		<b><u>(1,066,700)</u></b>	<b><u>(1,296,715)</u></b>
<b>Cash flows from investment activities</b>			
Purchase of property, plant and equipment		(18,544)	(35,854)
Purchase of intangible assets		(10,526)	(21,360)
<b>Net cash outflow from investing activities</b>		<b><u>(29,070)</u></b>	<b><u>(57,214)</u></b>
<b>Cash inflow from financing activities</b>		<b><u>1,149,000</u></b>	<b><u>1,048,000</u></b>
<b>Net cash outflow from financing activities</b>		<b><u>1,149,000</u></b>	<b><u>1,048,000</u></b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>	<b>10</b>	<b><u>53,230</u></b>	<b><u>(305,929)</u></b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>10</b>	<b><u>196,050</u></b>	<b><u>501,979</u></b>
<b>Cash and cash equivalents at the end of the period</b>	<b>10</b>	<b><u>249,280</u></b>	<b><u>196,050</u></b>

The notes on pages 46 to 58 form part of the financial statements.

**Statement of Changes in Equity  
for the Year Ended 31 March 2017**

	<b>General Reserve</b>	<b>Total Reserves</b>
<b>Balance at 31 March 2015</b>	<b>249,735</b>	<b>249,735</b>
Comprehensive Expenditure for the year	<u>(1,096,711)</u>	<u>(1,096,711)</u>
Grant-in-aid from NIO	<u>1,048,000</u>	<u>1,048,000</u>
<b>Balance at 31 March 2016</b>	<b><u>201,024</u></b>	<b><u>201,024</u></b>
<b>Changes in taxpayers' equity for 2016-17</b>		
Comprehensive Expenditure for the year	<u>(1,106,902)</u>	<u>(1,106,902)</u>
Grant-in-aid from NIO	<u>1,149,000</u>	<u>1,149,000</u>
<b>Balance at 31 March 2017</b>	<b><u>243,122</u></b>	<b><u>243,122</u></b>

The notes on pages 46 to 58 form part of the financial statements.

## **Notes to the Financial Statements for the Year Ended 31 March 2017**

### **1. Statement of accounting policies**

The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2016-17, 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 2017 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 2017**

The Commission has reviewed the standards, interpretations and amendments to the International Financial Reporting Standards (IFRS) included in the 2016-17 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**

Income from the Foreign and Commonwealth Office is for a funded project for the Commonwealth Forum of National Human Rights Institutions for a period of 2 years from November 2015 to November 2017.

Income from the Nuffield Foundation is for a joint funded project with the Ulster University on Litigants in Person. The

project is for a period of 18 months from April 2016 to September 2017.

The Commission also received income from NICO for the provision of training and from The Executive Office to produce a training website for use by staff of the Northern Ireland Civil Service.

## **1.6 Grant-in-aid**

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

## **1.7 Property, plant and equipment and depreciation**

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

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

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

Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of property, plant and equipment is credited to the Revaluation Reserve unless it reverses a revaluation decrease of the same asset previously charged to the Statement of Comprehensive Net Expenditure;
- Losses arising from the revaluation of property, plant and equipment are debited to the Revaluation Reserve to the

extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

All property, plant and equipment are reviewed annually as part of an inventory check against the Commission's asset register.

All other property, plant and equipment is valued on the basis of historical cost less depreciation as an approximation of fair value due to short life or low value of the individual assets.

Depreciation is provided on a straight line basis at rates calculated to write-off the cost less estimated residual value of each asset over its expected useful life. The estimated useful lives for depreciation purposes are:

Leasehold improvements:	10 years (or the life of the lease, whichever is least)
-------------------------	---------------------------------------------------------

Computer equipment:	3 years
---------------------	---------

Fixtures, fittings and equipment:	5 years
-----------------------------------	---------

Intangible Assets	2-5 years
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## **1.8 Intangible Assets**

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

## **1.9 Operating leases**

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

## **1.10 Pensions**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) which are described in the Remuneration and Staff Report. The defined benefit schemes are unfunded. The Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts

calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

### **1.11 Value Added Tax**

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

### **1.12 Legal casework expenditure**

Section 70 of the Northern Ireland Act 1998 enables the Commission to support legal cases in relation to the protection of human rights. Some of these cases can span several years.

In some cases, costs are recoverable from the respondent if the applicant is successful. Given this, while the Commission decides to support cases, contingent on the outcome, payments are not normally made until judgment is passed, and the judge decides on a cost order (ie whether the 'losing' side should pay all costs or each side should bear their own costs). Given that a criterion for Commission support is whether a case has a 'reasonable chance of success', it does not expect to incur costs in many cases. However, cases can be lost. In these cases, it is possible that the applicant could be asked to pay the respondent's costs. Where this happens, the Commission may pay these costs on behalf of the applicant. Any such potential liabilities are noted in the financial statements as contingent liabilities or provisions.

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

### **1.13 Staff costs**

Under IAS19 Employee Benefits legislation, all staff costs must be recorded as an expense as soon as the Commission is obligated to pay them. This includes the cost of any untaken leave as at the year-end which is estimated at £9,089 (2015-16: £15,024).

## **2. Analysis of net expenditure by segment**

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

Board, who consider financial performance at whole organisation level.

### 3. Staff numbers and related costs

	<b>2016-17 total</b>	<b>Commissioners</b>	<b>Permanently Employed and inward seconded staff</b>	<b>Others</b>	<b>2015-16 total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	636,229	138,257	378,734	119,238	603,924
Social security costs	58,315	10,261	40,814	7,240	46,523
Other pension costs	106,868	15,085	80,258	11,525	108,705
<b>Total Staff Costs</b>	<b>801,412</b>	<b>163,603</b>	<b>499,806</b>	<b>138,003</b>	<b>759,152</b>

### 4. Other expenditure

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Advertising, publicity and publications	19,130	38,889
Auditor's (NAO) remuneration	15,000	15,000
Building maintenance and expenses	29,969	32,781
Commonwealth Forum	17,560	42,892
Conferences and seminars	231	4,423
Education	0	84
Insurance	6,958	7,493
Internal audit	1,296	7,980
Investigations	35,156	8,168
IT	27,738	39,288
Legal casework (non-recoverable)	66,652	41,303
Light and heat	14,146	14,882
Other expenses	1,032	1,115
Printing, postage and stationery	20,182	15,022
Professional fees	23,485	23,718
Rates	17,293	25,174
Rentals under operating leases	38,400	55,762
Rental for car park	1,375	1,970
Staff training and recruitment	7,415	17,298
Telephone	13,047	11,095
Travel, subsistence and hospitality	42,648	20,526
	<u>398,713</u>	<u>424,863</u>
<b>Non-Cash Items:</b>		
Depreciation, Amortisation and Impairment	<u>19,891</u>	<u>6,411</u>
	<u>418,604</u>	<u>431,274</u>

## 5. Income

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

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
Funding from The Atlantic Philanthropies for the programme of work on education	0	33,954
Foreign Commonwealth Office Funded Project for Commonwealth Forum of National Human Rights Institutions (CFNHRI)	76,811	59,761
Contribution from NICO for training provision	2,248	0
Contribution from The Executive Office for Northern Ireland Civil Service Website	4,426	0
Joint funding with the Ulster University for Litigants in Person Project	29,629	0
<b>Total</b>	<b>113,114</b>	<b>93,715</b>

## 6. Property, plant and equipment

<b>2016-17</b>	<b>Leasehold Improvements</b>	<b>Information technology</b>	<b>Furniture &amp; fittings</b>	<b>Education Project IT</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2016	194,742	67,137	168,084	1,874	431,837
Additions	0	11,237	7,307	0	18,544
Disposals	0	(14,817)	(10,669)	0	(25,486)
Impairment	0	0	0	0	0
At 31 March 2017	194,742	63,557	164,722	1,874	424,895
<b>Depreciation</b>					
At 1 April 2016	178,511	57,091	159,976	1,874	397,452
Charged in year	3,412	7,210	2,327	0	12,949
Disposals	0	(14,817)	(10,669)	0	(25,486)
Impairment	0	0	0	0	0
At 31 March 2017	181,923	49,484	151,634	1,874	384,915
Net book value at 31 March 2017	12,819	14,073	13,088	0	39,980
Net book value at 31 March 2016	16,231	10,046	8,108	0	34,385
Asset financing:					
Owned	12,819	14,073	13,088	0	39,980
Finance leased	0	0	0	0	0
Net book value at 31 March 2017	12,819	14,073	13,088	0	39,980

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

## 7. Intangible Assets

<b>Cost or valuation</b>	<b>Software &amp; Licences 2016-17 £</b>	<b>Software &amp; Licences 2015-16 £</b>
at 1 April	34,519	13,159
Additions	10,526	21,360
Disposals	(13,160)	0
at 31 March	31,885	34,519
<b>Amortisation</b>		
at 1 April	12,060	8,847
Charged in year	6,943	3,213
Disposals	(13,160)	0
at 31 March	5,843	12,060
Net book value at 31 March	26,042	22,459

## 8. Financial instruments

As the cash requirements of the Commission are met through

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

## 9. Trade receivables and other current assets

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade Receivables	81,986	64,633
Prepayments and accrued income	93,524	67,392
	<b>175,510</b>	<b>132,025</b>

## 10. Cash and cash equivalents

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
<b>Balance at 1 April</b>	196,050	501,979
Net change in cash and cash equivalent balances	53,228	(305,929)
	<b>249,278</b>	<b>196,050</b>
The following balances at 31 March were held at:		
Commercial banks and cash in hand	249,278	196,050
	<b>249,278</b>	<b>196,050</b>

## 11. Trade payables and other current liabilities

	<b>2016-17</b>	<b>2015-16</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Taxation and social security	30,133	11,276
Trade payables	39,821	834
Other payables	10,105	949
Accruals	99,420	165,027
Deferred income	5,809	5,809
	<b>185,288</b>	<b>183,895</b>

## 12. Provisions for liabilities and charges

	2016-17 £ Legal	2016-17 £ Other	2016-17 £ Total	2015-16 £ Legal	2015-16 £ Other	2015-16 £ Total
<b>Balance at 1 April</b>	<b>0</b>			<b>0</b>	<b>18,500</b>	<b>18,500</b>
Provided in the year	62,400	0	62,400	0	0	0
Provision utilised in the year	0			0	(18,500)	(18,500)
<b>Balance at 31 March</b>	<b>62,400</b>	<b>0</b>	<b>62,400</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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.

	2016-17 £	2015-16 £
<b>Buildings</b>		
Not later than one year	38,400	38,400
Later than one year and not later than five years	86,400	124,800
Later than five years	0	0
	<u>124,800</u>	<u>163,200</u>

### 13.2 Finance leases

The Commission does not have any finance leases.

## 14. Contingent liabilities disclosed under IAS 37

The Commission has no contingent liabilities as at 31 March 2017.

## 15. Capital Commitments

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

## **16. Related-party transactions**

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

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

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

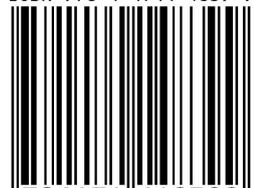
None of the Commissioners, Management Team or other related parties has undertaken any material transactions with the Commission during the year.

## **17. Events after the reporting period**

On 3 July 2017 the Commission was granted leave to appeal to the Supreme Court UK for which a provision is set aside in the accounts.

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

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