



The Commissioner for Survivors of Institutional Childhood Abuse

Annual Report and Accounts
For the year ended 31 March 2023

**Laid before the Northern Ireland Assembly under the
Historical Institutional Abuse (Northern Ireland) Act 2019
by The Executive Office on 04 October 2023**

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CONTENTS	Page
Performance Report	
Commissioner's Foreword	1
Overview	3
- Statement of Purpose and Activities	5
- Principal Risks and Uncertainties	6
- Performance Overview	7
Performance Analysis	9
Accountability Report	
Corporate Governance Report	17
- Accounting Officer's Report	17
- Statement of Accounting Officer's Responsibilities	19
- Governance Statement	20
Remuneration and Staff Report	22
Assembly Accountability and Audit Report	35
- Assembly Accountability Disclosures	35
- Certificate and Report of the Comptroller and Auditor General	36
Financial Statements	
Statement of Comprehensive Net Expenditure	41
Statement of Financial Position	42
Statement of Cash Flows	43
Statement of Changes in Taxpayers' Equity	44
Notes to the Accounts	45

A) PERFORMANCE REPORT



Commissioner's Foreword

My work as Commissioner for Survivors of Institutional Childhood Abuse is to represent the interests of victims and survivors of historical/ non-recent institutional child abuse as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019.

The year 2022-23 marked my Office's second full year in operation. In March 2022, the Northern Ireland Executive and relevant institutions issued an Apology to victims and survivors. Many survivors welcomed the Apology. Others did not and others could not. Those survivors who could not express their views included those victims and survivors suffering from dementia. They also included the victims and survivors who had died.

We do not know the overall numbers of victims and survivors of non-recent historical institutional child abuse who have died. We do not know the number of children who were in these institutions or even the proportion of the population placed in these institutions. What we do know is that many victims and survivors have suffered a life-long legacy of trauma resulting from the abuse inflicted on them by state, religious and civil society institutions. All of which continues to affect their physical and mental health. As a group of people, they are aging, and the health challenges of aging are combining with their legacy trauma. Again for many, there is a very real fear that they will re-enter what they consider further institutional care as they age. All of which creates an onus on organisations, agencies and professionals engaging with survivors to take a trauma-informed approach.

Service providers rely on robust data to deliver effective services. Unfortunately, that robust evidence-base around population prevalence in relation to victims and survivors is lacking. One of my duties is to encourage the provision and co-ordination of services which my Office has been pursuing through raising the circumstances of victims and survivors with those agencies they may be engaging with. My intention is to build on the work my Office has pursued in 2022-23 reaching out to organisations to encourage a trauma-informed approach including improving understanding of the needs of victims and survivors of historical/non-recent institutional childhood abuse.

Separately, my office completed a Memorandum of Understanding in 2022-23 which sets out a monitoring framework with the Victims and Survivors Service. While I have a statutory responsibility again to monitor specialist services, it is my hope that this partnership will address gaps in knowledge around the needs of victims and survivors and that we can use that information to address wider systemic issues around services provision to victims and survivors in Northern Ireland.

What we do know is that victims and survivors who avail of specialist services still rely on primary healthcare, as well as other services and sectors, such as, social and domiciliary care, mental health services, housing, benefits and financial support.

Based on the numbers applying for redress, there are more victims and survivors in the community than the numbers availing of specialist services. Considering we know that disclosure figures among victims and survivors of all forms of child abuse can be relatively low, it is not an unrealistic assumption to make that there may be even more victims and survivors in the community who have not disclosed their experiences for a range of reasons.

The implications for primary care, in particular, in responding to and meeting the needs of victims and survivors of un/disclosed trauma resulting from the abuse inflicted on victims and survivors as children in institutions is profound. It underlines the need for research-informed, evidence-based prevalence data so we can really understand what is happening for victims and survivors and anticipate what they will need going forward. I have raised the issue in 2022-23 and intend on doing so again in 2023-24. One of my key goals in 2022-23 has been to reach victims and survivors who may be unsure or unaware of their entitlements. Along with victim and survivor representative groups, I repeatedly called for The Executive Office (TEO) to implement its delayed awareness campaign. Since we opened in December 2020 until March 2023, my Office has engaged with almost 500 victims and survivors. In 2023, we actively supported TEO's campaign in Northern Ireland to promote awareness of victims and survivors' entitlements to dedicated services and to apply for financial redress compensation. Financial redress compensation is the main presenting issue for victims and survivors contacting my Office and I continue to engage with government and all key agencies to seek improvements in how the redress process is experienced by victims and survivors.

In recognition that a significant number of survivors may have left Northern Ireland and would be now living in other jurisdictions, my Office also undertook in parallel an international awareness raising initiative in key centres of migration from Northern Ireland such as, Great Britain, Republic of Ireland, Canada and Australia. This initiative included advertising in newspapers in the different jurisdictions, engaging with a range of stakeholders from political, government, professional, voluntary and community sectors. We also redesigned our website to make it more approachable and established a social media presence to promote awareness. Our efforts to reach victims and survivors will continue throughout 2023-24.

The first and last word of thanks, as ever, go to the victims and survivors whom I have had the privilege to engage with including the victims and survivor groups and their representatives.

Thank you.



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 27 September 2023

OVERVIEW

The purpose of the overview is to give the reader of this report an understanding of the organisation and its purpose. It highlights the key risks to the achievement of objectives and gives details of the performance in the year.

Powers and duties of the Commissioner for Survivors of Institutional Childhood Abuse

The Office of the Commissioner for Survivors of Institutional Childhood Abuse (COSICA) was established on 14 December 2020, in accordance with the recommendations outlined in the Historical Institutional Abuse Inquiry Report published in January 2017, and under the terms of the Historical Institutional Abuse (Northern Ireland) Act 2019 (HIA NI Act 2019). COSICA is a Non-Departmental Public Body of TEO.

Under the HIA NI Act 2019 the principal aim of COSICA is to represent the interests of victims and survivors of institutional childhood abuse, defined as any person who suffered abuse while a child and while resident in an institution between 1922 and 1995.

COSICA's additional statutory functions and duties in relation to victims and survivors of institutional childhood abuse include: advising on matters concerning the interests of victims and survivors; establishing an advisory panel of victims and survivors; encouraging the provision and coordination of services and where appropriate identifying gaps; monitoring specialist facilities for victims and survivors; monitoring and publicising the Historical Institutional Abuse Redress Board.

In furtherance of these functions the HIA NI Act 2019 provides COSICA with a number of statutory powers:

- Powers to undertake or commission research into matters concerning the interests of victims and survivors;
- Powers to compile information concerning the interests of victims and survivors;
- Powers to provide advice or information on matters concerning the interests of victims and survivors;
- Powers to publish anything concerning the interests of victims and survivors; and
- Powers to make representations or recommendations to any person concerning the interests of victims and survivors.

The Commissioner

The Commissioner is appointed for an initial five-year period, which may be extended subject to negotiation with the appointee. Fiona Ryan was appointed to the role of Commissioner for Survivors of Institutional Childhood Abuse by then First Minister Arlene Foster and Deputy First Minister Michelle O'Neill and took up the post on 14 December 2020.

COSICA is a Corporation Sole and the Commissioner fulfils the role of the Board to COSICA.

On 20 January 2017, the Report of the Historical Institutional Abuse Inquiry was published outlining the key findings and recommendations of the Inquiry. The Inquiry found widespread abuse including neglect within the institutions. It also found systemic failings by institutions as well as by the state in their duties towards those children in their care between the years of 1922-1995. One of the recommendations contained in the report was the appointment of a statutory Commissioner for Survivors of Institutional Childhood Abuse.

COSICA was established under the auspices of the HIA NI Act 2019, which received Royal Assent on 5 November 2019. COSICA exists primarily to fulfil the organisation's statutory duties, acting as the primary advocate for victims and survivors of historical institutional childhood abuse within the wider strategic context of the implementation of the Inquiry's recommendations.

The implementation of these recommendations falls under the draft Programme for Government Framework 2016-2021 Outcome 8: "We care for others and we help those in need".

It also aligns with the objective 'Everyone feels safe - we all respect the law and each other' set out in TEO's 2022-23 Business Plan. This identifies the priority area of "Access to justice: Improving the effectiveness and accessibility of justice at all levels, speeding up justice and supporting the PSNI in bringing about transformational change, and delivering for victims and survivors of historical abuse and for those affected by the legacy of the Troubles."

Mission

COSICA's role is to represent the interests of victims and survivors of historical institutional childhood abuse in accordance with the HIA NI Act 2019. The Commissioner will work to empower victims and survivors to exercise their rights.

Values

All of COSICA's work, both our longer-term strategic focus and day to day operations are informed by our key values; that we are:

Victim and Survivor Focused

Having a systemic and operational focus on the needs, interests and concerns of victims and survivors, ensuring we engage with survivors in a compassionate, sensitive and trauma-informed manner, and that these needs, interests and concerns inform ongoing work.

Rights Based

Encouraging and supporting victims and survivors to exercise and fulfil their rights and encourage organisations and service providers to meet their obligations in respect of these rights.

Trauma-Aware and Trauma-Informed

The Office of the Commissioner works to ensure that staff are aware of the impact of trauma and sensitive in their engagement with victims and survivors. While the Office does not provide health and social care services (we provide victims and survivors with information on available services and signpost accordingly) we work at all times to be responsive to the needs and concerns being expressed by victims and survivors.

Purpose, aims and activities

Our work will be undertaken in accordance with the following six themes:

- 1 Consolidating the Office of the Commissioner
- 2 Advocacy and Engagement
- 3 Policy and Research
- 4 Monitoring
- 5 Encouraging provision of services
- 6 Partnering to deliver on HIA relevant initiatives

In order to deliver the outcomes we want to achieve under each of the above, we will going forward build our organisational capacity. This will enable us to: fulfil our statutory duties; and exercise our statutory powers, in a manner that reflects the interests and concerns of victims and survivors, and in parallel enables us to fulfil our corporate governance and accountability obligations.

Principal Risks and Uncertainties

Risk is managed proactively by COSICA through a systematic process of identification and mitigation, and elimination, where possible. Relevant internal control considerations, including any issues of risk are taken into account with regard to the achievement of COSICA's aims and objectives, and where necessary are brought to the attention of TEO.

The year 2022-23 marked the second full year of operations of the Office of the Commissioner. The Office continued to face both internal and external challenges, a number inherent to establishing and developing a new non-departmental public body.

- Internal challenges included:
 - Recruitment of staff (the original TEO business plan had been predicated on secondments from the Northern Ireland Civil Service with an applied embargo for the first two years of operation due to COVID), resulting in dependence on short term agency staff and Interchange secondments. Permission was granted for direct recruitment with four permanent members of staff appointed in 2022-23.
 - Time constraints developing systems and processes with accompanying policies to comply with governance. The Office continued to work with reduced staff to procure essential services which included Human Resources, Legal and Communications.
- External challenges included:
 - Difficulties presented by the sequencing of key projects in the overall Historical Institutional Abuse (HIA) programme, for example, establishing the Office of the Commissioner and support services to victims and survivors following the establishment of the HIA Redress Board.
 - Political situation which caused specific challenges in bringing forward recommendations by the 2017 Historical Institutional Abuse Inquiry and a non-functioning Assembly negatively impacting on decisions to be taken around finance and a delayed awareness campaign.

Going Concern

COSICA was under the direction of TEO during the financial year.

The Commissioner is satisfied that the organisation is a going concern on the basis that there is no reason to believe that TEO's future sponsorship will not be forthcoming to meet the Commissioner's liabilities in the future. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Performance Overview

This is the second full year of operation and the process of recruitment of staff to vacant posts and replacing some departing staff continued, using the NICS recruitment agency framework, Interchange and direct recruitment.

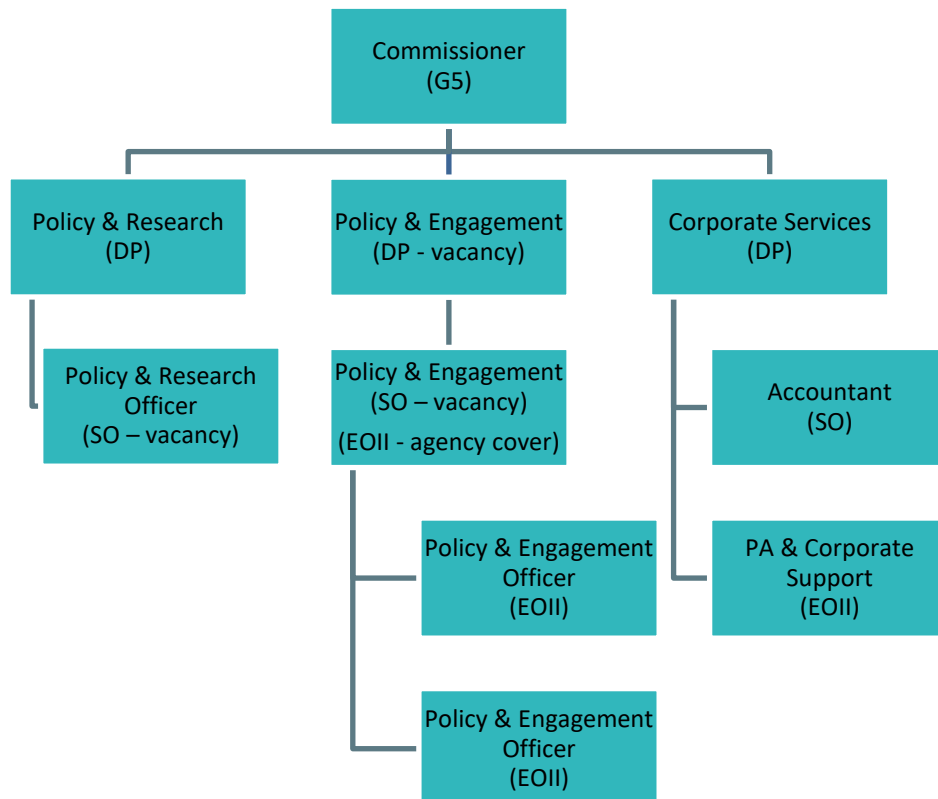
Progress on fulfilling the work programme of the Office was carried out through the following methodologies:

- Engagement with victims and survivor group representatives and individual survivors;
- Engagement with key service providers both general and specialist;
- Raising public awareness of key issues related to Historical Institutional (Childhood) Abuse, including by supporting TEO campaign in Northern Ireland and the Commissioner undertaking an awareness raising initiative in Great Britain, Republic of Ireland, Canada and Australia;
- Providing general information and advice to survivors particularly in relation to applying for Redress Engagement with recommendations and working in partnership to progress recommendation of HIA Redress review;
- Engagement with VSS including development of a monitoring framework;
- Engagement with the HIA Redress Board;
- Engagement with political stakeholders;
- Researching and providing advice to government and TEO on matters relating to Historical Institutional (Childhood) Abuse; and
- Engaging with Northern Ireland and international experts and/ or government representatives to ascertain best international practice and experience in order to inform advice.

Like many organisations, COSICA adopted a partial return to office-based working, in line with government guidelines regarding the Covid-19 pandemic. However, the pandemic continued to have an impact on how we engaged with victims and survivors. We continued engagements taking appropriate health and safety measures and thankfully were able to return to in person meetings during the course of the year.

Organisational Structure

The staff structure at year end 2022-23 for COSICA is outlined below. Permission was requested and awarded to temporarily change the original G7 to a Deputy Principal to ensure a required staffing complement for the awareness initiative in March 2023. Recruitment and capacity were ongoing challenges for the organisation. By the end of the financial year, the Commissioner, 2 Deputy Principals, 1 Staff Officer and 4 EOII's (1 direct recruit, 1 Interchange and 2 short term agency staff) were in post.



Performance Analysis

The purpose of the performance analysis is to give readers of this report a detailed view of the organisation's performance during the year.

The Office of the Commissioner has continued to work to recruit and retain a staff team within the staffing structure set out by TEO. While the task of recruitment has continued to prove challenging, each member of the Commissioner's staff has demonstrated a strong commitment to the aims of the Office, to ensuring that the statutory duties of the Commissioner have been discharged effectively and that all aspects of the Commissioner's work promote the interests of victims and survivors of historical institutional childhood abuse.

During this year of operation, we undertook the following:

Engagement with Victims and Survivors of Historical Institutional Abuse

The Commissioner has a range of statutory duties in relation to engagement with victims and survivors, including to take reasonable steps to ensure victims and survivors are made aware of the Office; to provide or secure the provision of information and advice about relevant services for victims and survivors; and to provide information and general advice to victims and survivors in regard to applying for financial redress compensation. Since the establishment of the Office of the Commissioner in December 2020 until 31 March 2023, the Office has responded to **881** cases and enquiries from **484** individuals and in the period 1 April 2022 – 31 March 2023 this equated to 218 enquiries and cases involving 180 individual victims and survivors. These figures illustrate that victims and survivors may contact us with multiple queries over a period of time, indicating both the importance of individuals having access to the Office as a source of information and advice across their survivor journey and also the confidence that they have placed in the Office by contacting us in relation to different matters of concern. While the majority of contacts are with survivors living in Northern Ireland, we have also received queries from and supported those who reside elsewhere, including Great Britain, Republic of Ireland, Canada and Australia and also receive contacts from family members, advocates and professionals in relation to the interests of victims and survivors.

Over this period, we have been contacted about a wide range of issues including contact from survivors who have not previously disclosed their experiences of abuse and are seeking support, those who would like to access and be referred to dedicated services provided by the Victims and Survivors Service (VSS) or other services (for example, mental health services, sexual abuse counselling services), those who are seeking information retrieval regarding their time in institutions and a breadth of other queries. Financial redress compensation has continued to be the most frequent issue survivors have contacted the Office about and while this often involves survivors who wish to consider applying for financial compensation redress being provided with information regarding this, we are also contacted by survivors who have experienced difficulties and challenges in their experience of the process. Throughout, the Office seeks to ensure our engagement with victims and survivors is sensitive, trauma-informed and respectful to the individual and their experiences.

In addition to responding to individual victims and survivors, the Office has engaged regularly with victim and survivor groups and the Commissioner has ongoing contact

with representative group leaders. This valued dialogue both facilitates further individual queries and cases to the Office and provides opportunities for discussion and consultation between the Commissioner and representative groups, ensuring that the views and experiences of groups and their members directly inform the wider work of the Office and the Commissioner's engagement with other stakeholders, such as officials and elected representatives, bodies including VSS, the Historical Institutional Abuse Redress Board and other agencies across the statutory and voluntary sectors. Throughout the year the Commissioner has also sought to explore approaches to ensuring the statutory duty to establish an Advisory Panel of victims and survivors is discharged and this work, which has included discussions with a range of statutory bodies and the HIA Project Board led by TEO, will continue into the 2023-24 business year.

It is important to acknowledge that engagement with victims, survivors and others has been helped by the easing of the Covid-19 pandemic and restrictions which represented particular challenges to victims and survivors, many of whom are older and have a significant health concerns.

During March 2023 the Commissioner was also active in supporting TEO's campaign in Northern Ireland to promote awareness of victims and survivors' entitlements to dedicated services and to apply for financial compensation redress among victims and survivors. The Commissioner, along with victims and survivors groups had repeatedly called for TEO to initiate the campaign, which was originally intended to take place in 2019. Again, it should be recognised that the age and health profile of many survivors requires an urgency in the campaign being undertaken to ensure they are aware of their rights and entitlements.

In recognition that a significant number of survivors may have left Northern Ireland and would be now living in other jurisdictions, the Commissioner also undertook an international awareness raising initiative in key centres of emigration, such as, Great Britain, Republic of Ireland, Canada and Australia. This highlights that whether victims and survivors left Northern Ireland through economic necessity, the impact of the 'Troubles' or conflict, the very real wish to leave the place associated with their childhood trauma, or are survivors of the Child Migrant Programme who were taken from Northern Ireland to Australia, the Office has sought to ensure they are made aware of their entitlements. This initiative has included preparing and placing print adverts in multiple publications across the jurisdictions, engaging with a wide range of stakeholders from political, professional, voluntary and community sectors, undertaking a website redesign and establishing a social media presence to promote awareness. The initiative will continue across the first part of the 2023-24 business year as will monitoring and evaluation of the activities and impact of the work.

Services

In addition to providing information and advice in relation to services for victims and survivors, the Commissioner also has statutory duties to monitor the operation of 'specialist services', which have been contracted by TEO to VSS, and to encourage the provision and co-ordination of the provision of 'relevant services', such as those relating to physical and mental health, counselling and education and training.

The Commissioner and VSS have engaged regularly since the establishment of the Office and during 2022-23 developed and agreed a Memorandum of Understanding

which incorporates an information and data sharing agreement which provides the Office of the Commissioner with a wide range of data in relation to the specialist services that are available, the demand for and uptake of these as well as the outcomes associated with interventions for survivors. These information sharing arrangements sit alongside a programme of strategic and operational meetings between VSS and the Commissioner which have enabled discussion of emerging and thematic trends, affecting victims and survivors and impacting on services. Examples of this includes the high rate of cases assessed as complex across the victim and survivor profile, the challenges in securing adequate and appropriate housing for survivors and the needs of carers who provide vital support to victims and survivors.

In considering relevant services, the Commissioner has continued to focus on both general and targeted services which survivors are likely to come into contact with such as, GPs, mental health and crisis services. As part of this engagement the Commissioner has sought to raise awareness about the often hidden population of victims and survivors who may not have disclosed their experiences of non-recent institutional childhood abuse to services or professionals and to highlight the importance of embedding a trauma awareness across services and sectors. This has included providing advice to the Housing Executive on ensuring a trauma informed approach in their strategic planning and meeting with the Safeguarding Board for Northern Ireland who have a lead role in promoting trauma informed practice across the jurisdiction.

Redress

In considering financial compensation redress, as well as providing information and general advice to victims and survivors who may be considering applying for redress as highlighted above, the Commissioner also has statutory duties to publicise, or make arrangements, to publicise the role of the Redress Board and also to monitor the operation of the Board. In addition to providing information to survivors who contact us, the Office also ensures that up to date and accessible information, including, a Frequently Asked Questions document about redress is available online and redress has featured prominently in the Commissioner's awareness raising initiative as noted above.

The Office continues to monitor the Redress Board's published statistical and annual reports and has developed an approach to monitoring document which was presented at a TEO Historical Institutional Abuse Key Agencies workshop in early 2023. TEO is currently considering this and how the approach to discharging the Commissioner's monitoring duty in relation to the Redress Board may be most effectively progressed. The Commissioner has been an active participant in the Key Agencies work led by TEO to progress the recommendations of a TEO commissioned review of the redress process. The Commissioner and victim and survivor representative groups, had called for the review of the redress process to be undertaken due to concerns raised directly with the Office from both individual victims and survivors and representative groups. While the review report has not yet been published, due to the absence of the Northern Ireland Executive and Ministers, the Office continues to engage with other stakeholders to work to secure positive change for victims and survivors.

Prior to the review, the Commissioner had been aware of the challenges and distress many survivors have in recounting and disclosing their experiences of abuse as children in institutions. Survivors, in order to apply for financial redress compensation

are required to compile a statement of experience where survivors are asked to detail the scope, scale, type and impact of child abuse they were subjected to. She advocated that survivors be given a choice to compile their statements of experience in a therapeutic environment. As a result of this recommendation, VSS is now supporting those survivors who choose to, complete their statement of experience in a therapeutic environment.

In a related development, the Commissioner has also engaged with the Law Society of Northern Ireland to highlight the range of challenges some victims and survivors have shared with her in their engagement with their legal representatives as part of the redress application process. She has advocated for a voluntary code of practice for solicitors or similar mechanism to be established. In recognising the central role of solicitors and other legal professionals in the redress process and the importance of victims and survivors being provided with high quality and sensitive legal services, the Law Society has agreed to develop best practice guidance for the profession. The Commissioner notes this as an important development in establishing robust standards and safeguards for victims and survivors as they navigate the redress process.

Additional matters of concern

Outstanding recommendations of the Inquiry:

Memorial

The Commissioner continues to highlight concerns in relation to recommendations of the Historical Institutional Abuse Inquiry which remain outstanding. The Inquiry recommended that a suitable physical memorial be placed in Parliament Buildings or Stormont Estate to remind legislators and others of the non-recent historic abuse victims suffered as children in institutions in Northern Ireland. The recommendation states that the memorial should be funded by the Northern Ireland Executive with the design being chosen by the Arts Council of Northern Ireland with representatives of victims and survivors participating in the design selection process.

In regard to the subject of memorial, the Office has provided detailed advice to TEO on the importance of progressing this recommendation and of placing the recommendation on memorial in a wider context of a memorial programme, which would have capacity to better meet the range of needs and diversity of views held by survivors regarding memorial. The advice also underlines the importance of ongoing and meaningful consultation with victims and survivors throughout this process. The Commissioner's recommendations were developed from research and engagement with a wide range of jurisdictions who have taken forward memorial and commemoration activities.

Contributions

The Inquiry also recommended that financial contributions should be made by the relevant institutions to the cost of redress and specialist services, with the amount being paid to be negotiated between the government and the institutions, noting that mediation and then binding arbitration should be sought if agreement could not be reached. The Commissioner has continued to engage with the independent facilitator

who has been appointed by TEO and who is in dialogue with the institutions. The Office is acutely aware of the importance of progress regarding contributions, not only to victims and survivors but also to the wider public, in fully demonstrating an acknowledgement of the systemic abuse and failings which occurred and in recognising accountability through contributing to the associated costs of these in relation to financial redress compensation and provision of specialist services.

The Commissioner continues to advocate that the process of securing contributions should move forward, particularly against the current backdrop of budgetary constraints across all public services.

Emerging concerns

Criminal justice system

The Commissioner remains mindful that accountability in relation to criminal justice investigations regarding non-recent historic institutional childhood abuse is also an area of concern for victims and survivors as well as wider society. The Office has engaged regularly with the PSNI in order to address these issues and will continue to explore justice responses to historic institutional childhood abuse and outcomes and data regarding these cases. During this period, the Commissioner also engaged with the Police Ombudsman regarding their findings on complaints that police failed to respond to reports of child abuse at Kincora Boys Home which was an institution within remit of the Inquiry.

Prevalence data

Across many areas of the Commissioner's engagement, a lack of robust data in relation to the numbers of victims and survivors of historical institutional childhood abuse has been a recurrent theme. This lack of information represents a significant barrier in both ensuring that there is a robust understanding of the scope and scale of child abuse, including non-recent abuse, in Northern Ireland and in making sure that reliable data informs strategic planning and the development, delivery and resourcing of key services for victims and survivors. The Commissioner has called for child abuse prevalence research in Northern Ireland to be undertaken and to capture prevalence across a wide range of settings, including abuse which has occurred in institutional settings, and by abuser profile, including those in positions of authority, in order to address this current gap in vital knowledge.

Other forms of institutional abuse

The Commissioner has maintained a watching brief on areas, such as, Mother and Baby Homes, Magdalene Laundries and clerical child abuse as, while these are not within the Commissioner's remit, they are adjacent to and impact on the work of the Office and those we engage with. For instance, the Office receives individual queries and requests for support from those affected by these and other forms of institutional abuse which are not within the remit of the Office. The Commissioner is also particularly mindful that a number of victims and survivors in contact with the Office have been subjected to childhood abuse across a wider range of institutions and settings.

Governance

The operation of the Commissioner for Survivors of Institutional Childhood Abuse is in the context of legislative remit as set out by the Historical Institutional Abuse (Northern Ireland) Act 2019 and a partnership agreement between the Commissioner and the office's sponsoring department, TEO. The draft partnership agreement was submitted to TEO for comment and approval in December 2022. TEO advised in September 2023 that the draft is still with Corporate Governance Branch for approval. The Commissioner is also the Accounting Officer, providing quarterly assurance statements and reports as well as monthly consumption reports.

The Commissioner and the team engage with departmental officials from TEO in quarterly Accountability and Liaison meetings where governance, finance and performance are discussed and reviewed with the department. During the year, the Office of the Commissioner worked with the procured internal auditors on three completed audits focusing on Finance procedures, Human Resources, Data Protection and an additional review of Governance for the organisation, as requested by the Commissioner and Audit and Risk Assurance Committee. The Office undertook a process to recruit the third member for the Audit and Risk Assurance Committee to ensure a quorum and further governance obligations.

Financial performance

The financial statements starting on page 41 detail the results for the year. The financial statements comprise the statement of comprehensive net expenditure, the statement of financial position, the statement of cash flows, the statement of changes in taxpayer' equity and supporting notes in the pages that follow.

During the year, COSICA was financed by TEO engaging specifically with the department's Historical Institutional Abuse (HIA) Implementation Branch. The total amount of grant in aid received in the year was £658k (2021-22 £560k).

The budget allocation for 2022-23 was £786k, in-year pressures and easements are reported to the Department through monthly consumption reports, quarterly performance reports and quarterly accountability meetings.

Comprehensive net expenditure for the year was £757k (2021-22 £527k). Salaries accounted for 66% of total expenditure for the year. As mentioned above, the Office launched an international awareness initiative in March 2023. Office Services includes £77.5k of advertising costs related to the initiative.

COSICA's bank account is managed by the Cash Management team in AccountNI.

Going forward for 2023-24

Looking forward to 2023-24, the budget allocation for the Office of the Commissioner is £780k.

The Office of the Commissioner will continue to engage with individual victims and survivors, victims and survivor groups and their representatives, service providers and other relevant statutory and non-statutory stakeholders to promote and advocate for the interests of victims and survivors.

The Commissioner will seek to:

- continue the awareness initiative which was launched in March 2023;
- provide information and general advice to victims and survivors in relation to financial compensation redress and dedicated and other relevant services and report on this;
- implement the monitoring and information framework developed with VSS and seek progress in agreeing a monitoring framework with the Redress Board;
- engage with other agencies to encourage the provision and co-ordination of services which are trauma informed;
- further consider and develop mechanisms which provide a range of channels through which victims and survivors can engage with the Commissioner, including through the establishment of an Advisory Panel;
- advocate for the remaining recommendations of the Inquiry to be implemented; and
- explore capacity to develop and progress research and consultation with victims and survivors on relevant issues.

In order to achieve these programme goals, the Office will focus on building capacity and the recruitment of permanent staff. Other internal priorities will also include working with Internal Auditors and the Audit and Risk Assurance Committee to ensure governance standards. The development of systems and processes will continue to be taken forward in this year and internal policies reviewed and confirmed.

Anti-corruption and anti-bribery matters

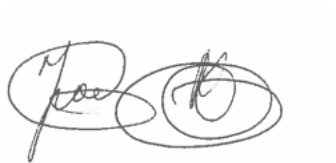
COSICA is committed to conducting business in an honest and ethical manner. COSICA takes a zero-tolerance approach to acts of bribery and corruption, by its staff or anyone acting on its behalf.

Sustainability Report

The Commissioner is committed to ensuring that sustainable development becomes an integral part of our business, in line with Northern Irish Civil Service policy and guidelines in conjunction with property services. The office space used by COSICA is part of the Department of Finance Properties Division's Office Estate. Sustainability initiatives are included in the Department of Finance (DoF) Office Estate Energy Efficiency/Carbon reduction Plan FY20/21-FY22/23.

Sustainability measures will include:

- Waste management – reduction, recycling and re-use;
- Sustainable drainage systems; and
- Reducing our contribution to climate change in terms of energy consumption and related CO2 emissions.

A handwritten signature in black ink, appearing to read 'Fiona Ryan', enclosed within a large, loopy oval shape.

Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 27 September 2023

B) ACCOUNTABILITY REPORT

Corporate Governance Report

The purpose of the corporate governance report is to explain the composition and organisation of COSICA's governance structures and how they support the achievement of COSICA's objectives.

Accounting Officer's Report

The Commissioner, as Corporation Sole presents the Corporate Governance Report and the Financial Statements for the year ended 31 March 2023.

As Corporation Sole, the Commissioner takes an objective long-term view of the business of the organisation, leading its strategic planning process in supporting Corporate Services in meeting their governance responsibilities. The Corporation Sole was supported by the Senior Management Team (SMT), comprising: a Grade 7 Secretary to the Commissioner/Head of Office until December 2022; Head of Policy and Engagement (Deputy Principal Officer) until November 2022 and Head of Corporate Services (Deputy Principal Officer). The Commissioner is designated as COSICA Accounting Officer by the departmental Accounting Officer.

A further important aspect of COSICA's governance framework is its Audit and Risk Assurance Committee, appointed in 2021-22 and meeting on a quarterly basis throughout the year.

The Audit and Risk Assurance Committee's purpose/role is to support the Commissioner on governance issues.

In line with the handbook the Audit and Risk Assurance Committee will focus on:

- assurance arrangements over governance; financial reporting; annual reports and accounts, including the Governance Statement; and
- ensuring there is an adequate and effective risk management and assurance framework in place.

The ARAC is chaired by an independent non-executive Chair and consists of two non-executive members, including the Chair. The Committee met four times during the year and was attended by Internal Audit, External Audit, the Commissioner and other senior COSICA Managers, as required.

During the year the Committee considered internal and external audit reports, the Internal Audit Strategy and Plan, the Head of Internal Audit's Annual Assurance Report, the draft COSICA Annual Report and Accounts and the COSICA risk register and the management of risk. The ARAC Chair made an annual report to the Commissioner on the work of ARAC during the year.

COSICA and TEO have agreed arrangements in respect of Audit and Risk Assurance Committees which include:

- attendance by Departmental representatives in an observer capacity at COSICA's Audit and Risk Assurance Committee meetings;
- Access to COSICA's Audit and Risk Assurance Committee papers and minutes;
- Any input required from COSICA's Audit and Risk Assurance Committee to the Departmental Audit and Risk Assurance Committee.

Full compliance with the Audit and Risk Assurance Committee Handbook (NI) is an essential requirement. In the event of significant non-compliance with the handbook's five good practice principles (or other non-compliance) discussion will be required with the Department and a full explanation provided in the annual Governance Statement.

The Audit and Risk Assurance Committee Handbook (NI) is available on the Department of Finance (DoF) website.

Register of Interests

The Commissioner has not declared any position outside COSICA which may have conflicted with management responsibilities.

Information Assurance and Management

COSICA has policies and internal guidance to manage information risk. Any breach of data security is communicated to the Data Protection Officer immediately and action taken in line with the Data Protection Policy. During the year, Internal Audit provided satisfactory assurance in relation to the adequacy and effectiveness of the GDPR and Information Security arrangements within COSICA. There were no incidences of loss of information assets or personal data during 2022-23 which were required to be reported to the Information Commissioner's Office (ICO).

Political Donations and Expenditure

COSICA did not make any political donations during the period.

Events after the Reporting Period

There were no material events after the reporting period to disclose as defined by IAS 10.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019. The Comptroller and Auditor General is the external auditor of COSICA, she is head of the Northern Ireland Audit Office (NIAO). She and her staff are wholly independent of COSICA and she reports her findings to the NI Assembly. There were no payments made to the Northern Ireland Audit Office (NIAO) during the period in respect of non-audit work.

Statement of Accounting Officer's Responsibilities

Under the Historical Institutional Abuse (Northern Ireland) Act 2019, TEO (with the consent of Department of Finance (DoF)) has directed COSICA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of COSICA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by TEO with the approval of DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of TEO has designated the Commissioner as the Accounting Officer of COSICA. 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 COSICA's assets, are set out in Managing Public Money Northern Ireland published by DoF.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the NIAO are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Corporate Governance Statement

Governance Framework

COSICA is a Corporation Sole headed by the Commissioner. The Commissioner is also the Accounting Officer for the organisation.

The Commissioner is committed to operating in a responsible manner and the governance framework forms an integral part of this approach in order to safeguard public funds. The Commissioner supports the delivery of effective corporate governance and operates within best practice guidelines set out in the 'Corporate Governance Code of Good Practice (NI) issued under DAO (DFP) 06/13 in April 2013'.

At year end COSICA continued to work on establishing a Corporate Governance Framework and proportionate internal control and risk management arrangements. COSICA is required to follow the principles, rules, guidance and advice in Managing Public Money Northern Ireland.

TEO Oversight Arrangements

Within TEO, the Historical Institutional Abuse (HIA) Implementation Branch is the sponsoring unit for COSICA. The HIA Implementation Branch, in consultation as necessary with TEO's Accounting Officer, is the primary source of advice to Ministers on the discharge of their responsibilities in respect of COSICA, and the primary point of contact for COSICA in engaging with the department. The Implementation Branch carries out its duties under the direction of a senior officer who has as one of their primary responsibilities the duty of overseeing the activities of COSICA.

COSICA is a legal entity in its own right, employing its own staff and operating at arm's-length from TEO. As a legal entity, it must comply with all associated legislation including legislation relating to its employer status.

In order to discharge its duties on behalf of the sponsor TEO, the HIA Implementation Branch administers the following oversight controls:

- Quarterly Assurance Statements;
- Monthly Resource Consumption Returns (in a standard format);
- Quarterly Accountability and Liaison Meetings (attended by the Commissioner and senior staff); and
- Attendance by TEO staff member at quarterly COSICA ARAC meetings.

The Quarterly Assurance Statement, prepared by senior staff and signed by the Commissioner, provides information and assurance in all areas of business planning and corporate and financial governance.

During the reporting period on the request of the Department, the following documents have been submitted:

- Quarterly Assurance Statements; and
- Monthly Resource Consumption Returns.

As Commissioner I attended 4 Quarterly Accountability Meetings with senior staff from the department. COSICA has operated a 'no surprises' policy in respect of ensuring that officials in the Department are aware of all material events, transactions and other issues that could be considered contentious or attract public comment, whether positive or negative.

COSICA has a fraud policy, fraud response plan and whistleblowing policy. During the year 1 April 2022 to 31 March 2023, COSICA did not report any attempted or suspected frauds.

Conclusion

As Accounting Officer, I have responsibility for reviewing the effectiveness of the Governance framework and its implementation within COSICA. COSICA is in its second full year of operation as of 31 March 2023. Recruitment challenges associated with reaching appropriate staffing levels have been an ongoing identified risk for the organisation.

At 31 March 2023, the organisation had the assurance of the appointed Internal Audit, External Audit and Audit and Risk Assurance Committee. In mitigation to identified risks, I will continue to engage and comply with HIA Implementation Branch governance and accountability framework. I have and will continue to prioritise recruitment within the organisation to mitigate against risks from overall capacity issues and the risk to programme and governance of the organisation.

My governance priorities in 2022-23 included:

- implementation of the governance framework;
- recruitment of the appropriate senior staff;
- compliance with Internal Auditors with a view to contributing to the development of an effective internal control framework with the appropriate policies and procedures in place; and
- establishing a reporting schedule and implementation for the COSICA Audit and Risk Assurance Committee.

Remuneration and Staff Report

a) Remuneration Report

The remuneration and staff report sets out the Office of the Commissioner's remuneration policy for staff, reports on how the policy has been implemented and sets out the amounts awarded to senior management.

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 24th November 2022 Written Ministerial Statement (WMS) on the Budget and the NI (Executive Formation) Act receiving Royal Assent on the 6th December 2022, the NI public sector pay policy guidance was published on 8th December 2022.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised. The pay award for NICS industrial staff has not been agreed yet and negotiations continue with unions.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Service Contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org.

Remuneration (including Salary) and Pension Entitlements (Audited Information)

The following section provides details of the remuneration and pension interests of the Commissioner:

Name	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total (to nearest £1,000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Fiona Ryan	75-80	75-80	-	-	30	18	90-95	90-95

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

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by COSICA 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 (HMRC) as a taxable emolument. There were no benefits in kind provided in the period.

Fair Pay Disclosure (Audited Information)

Pay Ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in COSICA in the financial year 2022-23 was £75,000 - £80,000 (2021-22, £75,000 - £80,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2022-23	25 th percentile	Median	75 th percentile
Total remuneration (£)	26,017	26,573	39,748
Pay ratio	3:1	2.9:1	1.9:1

2021-22	25 th percentile	Median	75 th percentile
Total remuneration (£)	26,017	35,450	42,639
Pay ratio	3:1	2.2:1	1.8:1

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

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2022-23, Nil (2021-22, Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £26,000 to £77,500 (2021-22, £26,000 to £77,500).

The change in pay ratio is due to the change in composition of the team from 2021-22 to 2022-23.

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
 - b) performance pay and bonuses
- of the highest paid director and of their employees as a whole.

The percentage changes in respect of COSICA are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 Vs 2021-22	2021-22 Vs 2020-21
Average employee salary and allowances	14%	13%
Highest paid director's salary and allowances	0%	7%

COSICA has not paid any performance pay or bonuses in the current or prior years.

Pension Benefits (Audited Information)

Name	Accrued pension at pension age as at 31/03/2023	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2023	CETV at 31/03/2022*	Real Increase in CETV
	£'000	£'000	£'000	£'000	£'000
Fiona Ryan	0 – 5	0 – 2.5	51	27	17

*The CETV at 31/03/2022 in 2021-22 Annual Report and Accounts was £20k. Pensions Division have confirmed the balance issued in 2021-22 was incorrect and the actual CETV as 31/03/22 was £27k, as stated above.

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS (NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. DoF is currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Information on the PCSPS(NI) – Closed Scheme

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS (NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account. Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement.

For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic**, **Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**. Further details about the NICS pension schemes can be found at the website www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earning (Salary Bands)		Contribution Rate – All members
From	To	From 01 April 2023 to 31 March 2024
£0	£25,049.99	4.60%
£25,050.00	£56,999.99	5.45%
£57,000.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

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 CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential 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 effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (Audited Information)

There were no compensation benefits paid by COSICA to any senior staff members during the year (2021-22: Nil).

b) STAFF REPORT

Staffing the Office of the Commissioner

COSICA has an approved headcount of 10 FTE staff.

Staff Costs

Staff Numbers and Related Costs (Audited Information)

	Commissioner	Permanently employed staff	Others*	2022-23 £'000 Total	2021-22 £'000 Total
Wages and salaries	76	74	263	413	317
Social security costs	9	8	7	24	25
Other pension costs	27	22	15	64	62
Sub Total	112	104	285	501	404
Less recoveries in respect of outward secondments	-	-	-	-	-
Total net costs	112	104	285	501	404

*Others include the cost of staff sourced from employment agencies at a cost of £193,606 (2021-22: £91k).

Pension Arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but COSICA is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23, employers' contributions of £63,341 were payable to the NICS pension arrangements (2021-22 £62,080) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2021-22 £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £Nil, 0.5% (2021-22 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the **partnership** pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

Nil persons (2021-22: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2021-22: £Nil).

Average number of persons employed (Audited Information)

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

	Permanently employed staff	Others	2022-23 Total	2021-22 Total
Commissioner	-	1	1	1
Directly Employed	3	-	3	-
Agencies	-	2	2	1
Other	-	3	3	4
Total	3	6	9	6

COSICA Staffing Statistics

The table below shows COSICA staff broken down by gender:

	Male	Female	2022-23 Total	2021-22 Total
Directly Employed	1	-	1	-
Other	-	8	8	6
Total	1	8	9	6

Staff Turnover

The staff turnover percentage for 2022-23 was 88%, (2021-22: 92%). The high turnover of staff was largely due to the Office of the Commissioner's dependency on agency staff.

Reporting of Civil Service and Other Compensation Schemes – Exit Package

COSICA incurred no expenditure on compulsory redundancies or other departures during 2022-23 (2021-22 – None).

Absence Management

Staff attendance is actively managed, and the organisation's absence figure (average days lost per staff year) for 2022-23 was 0.5 days (2021-22: 2.8 days). The average within the NI Civil Service for 2022-23 was 12.3 days (2021-22: 12.2 days).

Consultancy

During the year COSICA used an external consultant for media and communications advice £16.4k (2021-22: £11.9k). Construction & Procurement Delivery (CPD) were consulted regarding procurement projects, costing £4.7k (2021-22: £8.3k). A human resource consultancy firm was appointed in March 2022, incurring costs of £13.7k (2021-22: £0.3k). Total expenditure on consultancy fees for the year was £34.8k (2021-22: £20.5k).

STAFF POLICIES

Employment, training and advancement of disabled persons

COSICA is working to ensure that recruitment complies with NICS principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition and is committed to working towards creating a truly inclusive workplace where all colleagues feel valued.

COSICA has implemented a Guaranteed Interview Scheme (GIS) in line with NICS to maintain and promote a diverse and inclusive workforce, as per NICS policies to support reasonable adjustments to working practices or the work environment as required by disabled persons.

Learning and Development

The Commissioner recognises the importance of having skilled and engaged employees and continues to be committed to investing in learning and development. Valuing staff and seeking to develop them in ways in which they are able to meet their full potential, staff are actively encouraged to research and learn about all aspects of their work and the issues important to victims and survivors. COSICA is committed to the development of its staff through setting annual objectives, individual performance reviews and identifying areas for training and development. The suite of policies that the organisation is developing enables staff to perform effectively in their roles and contribute to the delivery of the objectives of the organisation.

Training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

Equality, Diversity and Inclusion

As a new organisation established in December 2020 COSICA committed to developing an equal opportunities policy and is committed to a policy of equality of opportunity in its employment practices. COSICA has worked to ensure that no actual or potential job applicant or employee is discriminated against, either directly or indirectly, on the grounds of gender (including gender reassignment), marital or civil partnership status, disability, race, religious or political opinion, age, having or not having dependants and sexual orientation. A first draft of the Equality Scheme was submitted to the Equality Commission for comment in March 2023, it is now in second draft and following a proposed consultation in October will go to the Commissioners for approval in December 2023.

COSICA is an Equal Opportunities Employer and all applications for employment are considered strictly on the basis of merit. Recruitment, through NICS, Interchange and Agency adheres to policy that applicants are given the opportunity to advise COSICA of any reasonable adjustments that they may require. COSICA policies (in draft form at year end) have been screened for equality impact assessment, through procured Human Resources advisor.

In the COSICA office, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talent that exists to ensure we are a well-led, high performing, outcome-focused organisation that is a great place to work.

Our diversity and inclusion programme of work will be delivered through the implementation of an annual Diversity Action Plan.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded.

COSICA will continue to develop its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI).

As a NDPB, COSICA has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions.

Employee Involvement

The Commissioner encourages widespread consultation and exchange of information at all levels within the Office, through Senior Management, all staff and regular team meetings.

Employment and Occupation

The Commissioner has adopted the policies of the Northern Ireland Civil Service in order to ensure it upholds the rights of its staff to gender equality, appropriate working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and dialogue with local communities.

Off-Payroll Engagements

There were no off-payroll engagements within the reporting threshold during the year (2021-22: £Nil).

Assembly Accountability and Audit Report

The Assembly accountability and audit report brings together the key Assembly accountability documents within the annual report and accounts.

Assembly Accountability Disclosures

I. Losses and special payments (Audited Information)

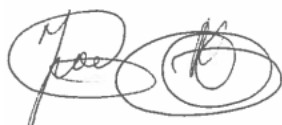
COSICA advises losses and special payments should be noted where total losses exceed £250,000 and states that individual losses of more than £250,000 should be noted separately. There were no Losses or Special payments during 2022-23 (2021-22: Nil).

II. Fees and Charges (Audited Information)

There were no fees and charges for the reuse of any information the Office of the Commissioner holds.

III. Remote Contingent Liabilities (Audited Information)

The Office of the Commissioner has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 27 September 2023

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Commissioner for Survivors of Childhood Institutional Abuse for the year ended 31 March 2023 under the Historical Institutional Abuse (Northern Ireland) Act 2019. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Commissioner for Survivors of Childhood Institutional Abuse's affairs as at 31 March 2023 and of the Commissioner for Survivors of Childhood Institutional Abuse's expenditure for the year then ended; and
- have been properly prepared in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019 and The Executive Office directions issued thereunder.

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 the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of the Commissioner for Survivors of Childhood Institutional Abuse in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Commissioner for Survivors of Childhood Institutional Abuse's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Commissioner for Survivors of Childhood Institutional Abuse's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Commissioner for Survivors of Childhood Institutional Abuse is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Historical Institutional Abuse (Northern Ireland) Act 2019; 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

In the light of the knowledge and understanding of the Commissioner for Survivors of Childhood Institutional Abuse and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; 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 the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of the Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Commissioner for Survivors of Childhood Institutional Abuse's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Commissioner for Survivors of Childhood Institutional Abuse will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Commissioner for Survivors of Childhood Institutional Abuse through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Historical Institutional Abuse (Northern Ireland) Act 2019;
- making enquires of management and those charged with governance on the Commissioner for Survivors of Childhood Institutional Abuse's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Commissioner for Survivors of Childhood Institutional Abuse's susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Commissioner for Survivors of Childhood Institutional Abuse's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These

audit procedures included, but were not limited to, reading Senior Management Team and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

27 September 2023

C) FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

This account summarises the expenditure and income generated and consumed on an accruals basis.

	Note	2022-23 £'000	2021-22 £'000
Total Operating Income		-	-
Staff Costs	3	(501)	(404)
Other Operating Expenditure	3	(228)	(123)
Depreciation	6	(28)	-
Total operating expenditure		<u>(757)</u>	<u>(527)</u>
Net expenditure for the year		<u>(757)</u>	<u>(527)</u>
Other comprehensive net expenditure		-	-
Comprehensive net expenditure for the year		<u>(757)</u>	<u>(527)</u>

(The notes on pages 45 to 51 form part of these accounts)

Statement of Financial Position as at 31 March 2023

This statement presents the financial position of COSICA. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2023	2022
		£'000	£'000
	Note		
Non-current assets			
Right of Use Asset	6	21	-
Total non-current assets		<u>21</u>	<u>-</u>
Current assets			
Trade and other receivables	8	2	2
Cash and cash equivalent	7	-	16
Total current assets		<u>2</u>	<u>18</u>
Total assets		<u>23</u>	<u>18</u>
Current liabilities			
Trade and other payables	9	(205)	(101)
Total current liabilities		<u>(205)</u>	<u>(101)</u>
Total assets less total liabilities		<u>(182)</u>	<u>(83)</u>
Taxpayers' equity and other reserves			
General reserve		(182)	(83)
Total equity		<u>(182)</u>	<u>(83)</u>



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 27 September 2023

(The notes on pages 45 to 51 form part of these accounts)

Statement of Cash Flows for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of COSICA during the reporting period. The statement shows how COSICA generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by COSICA. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to COSICA's future public service delivery.

	Note	2022-23	2021-22
		£'000	£'000
Cash flows from operating activities			
Net operating expenditure		(757)	(527)
Adjustments for non-cash transactions	3	28	-
Increase/(Decrease) in trade and other receivables	8	-	(2)
(Decrease)/Increase in trade and other payables	9	4	(15)
Net cash outflow from operating activities		(725)	(544)
Cash flows from financing activities			
Grants from Sponsoring Department		658	560
Payment of lease liabilities	11.3	(29)	-
Net financing		629	560
Net increase/(decrease) in cash and cash equivalents in the period	6	(96)	16
Cash and cash equivalents at the beginning of the period	6	16	-
Cash and cash equivalents at the end of the period		(80)	16

(The notes on pages 45 to 51 form part of these accounts)

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

This statement shows the movement in the year on the different reserves held by COSICA, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The General Fund represents the total assets less liabilities of COSICA, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund	Taxpayers' Equity
		£'000	£'000
Balance at 31 March 2021		(116)	(116)
Grants from Sponsoring department		560	560
Comprehensive Net Expenditure for the year		(515)	(515)
Auditors Remuneration	3	(12)	(12)
Other reserves movements including transfers		-	-
Balance at 31 March 2022		(83)	(83)
Grants from Sponsoring department		658	658
Comprehensive Net Expenditure for the year		(743)	(743)
Auditors Remuneration	3	(14)	(14)
Other reserves movements including transfers		-	-
Balance at 31 March 2023		(182)	(182)

(The notes on pages 45 to 51 form part of these accounts)

NOTES TO THE ACCOUNTS

Accounting policies

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by the Department of Finance. 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 COSICA for the purpose of giving a true and fair view has been selected. The particular policies adopted by COSICA are described below. They have been applied consistently in dealing with items that are considered material to the accounts. See IAS 1 and IAS 8 for further guidance.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

1.2 Going Concern

There are currently no plans to dissolve COSICA. It is therefore appropriate to prepare the 2022-23 accounts on a going concern basis.

1.3 Pensions

Present employees are covered by NICS pension schemes, which are administered by Civil Service Pensions (CSP) and are unfunded. COSICA recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the CPS schemes of amounts calculated on an accruals basis. All pension contributions are charged to the SoCNE when incurred. Further details regarding the pension schemes are included in the Remuneration Report.

1.4 Expenditure

Expenditure comprises salary costs, external consultancy, professional services and general running costs. These components are defined under the programme budgetary framework, as agreed with TEO and accounted for on an accruals basis.

1.5 Value Added Tax

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets.

1.6 Financial Instruments

Recognition and de-recognition of financial assets and financial liabilities

Financial assets and liabilities are recognised when COSICA becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the organisation no longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

1.7 Trade and Other Payables

Trade and other payables are measured at cost.

1.8 Segmental reporting

In line with the provisions of IFRS 8, Operating Segments, COSICA does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments.

1.9 Contingent liabilities

Contingent liabilities are disclosed in accordance with IAS 37. In addition, disclosures to the Assembly are made in accordance with the requirements of Managing Public Money Northern Ireland. The Office of the Commissioner has no known liabilities for the year.

1.10 Impending application of newly issued accounting standards not yet effective

COSICA has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. COSICA considers that these are unlikely to have a significant impact on the accounts in the period of initial application.

1.11 IFRS 16 Leases

COSICA adopted IFRS 16 'Leases' with effect from 1 April 2022.

IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

2. Statement of Operating Expenditure by Operating Segment

In line with the provisions of IFRS 8, Operating Segments, COSICA does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments.

3. Expenditure

	2022-23	2021-22
	£'000	£'000
Staff Costs ¹ :		
Wages and Salaries	219	226
Social Security Costs	25	25
Other Pension Costs	63	62
Agency Staff Costs	194	91
Office Services	110	25
Consultancy Costs	35	21
Accommodation Costs	25	39
Professional Costs	24	18
Auditors' remuneration and expenses	14	12
Staff Related Costs	8	5
Other	7	1
Non capital Purchases	5	2
Non-cash items:		
Depreciation	28	-
Total	757	527

During the year COSICA purchased £Nil non-audit services from its auditor, NIAO (2021-22: Nil)

4. Financial Instruments

As the cash requirements of COSICA are met through Grant-in-Aid provided by TEO, 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 on-financial items in line with COSICA's expected purchase and usage requirements and the NDPB is therefore exposed to little credit, liquidity or market risk.

¹Further analysis of staff costs is located in the Staff Report on page 29

5. Property, plant and equipment

	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2022	-	-
Additions	49	49
At 31 March 2023	49	49
Depreciation		
At 1 April 2022	-	-
Charged in year	28	28
At 31 March 2023	28	28
Carrying amount at 31 March 2022	-	-
Carrying amount at 31 March 2023	21	21
Asset financing		
Finance Leased	21	21
Carrying amount 31 March 2023	21	21

Prior year comparators have not been included above as COSICA does not hold any other assets. The asset is a result of the adoption of IFRS 16 during the year and IFRS 16 does not require retrospective restatement.

6. Cash and cash equivalents

	2022-23 £'000	2021-22 £'000
Balance at 1 April	16	-
Net change in cash and cash equivalent balances	(96)	16
Balance at 31 March	(80)	16
The following balances at 31 March were held at:		
Commercial banks and cash in hand	(80)	16
Balance at 31 March	(80)	16

7. Trade receivables, financial and other assets

	2022-23	2021-22
	£'000	£'000
Amounts falling due within one year		
Prepayments	2	2
Total	<u>2</u>	<u>2</u>

8. Trade payables, financial and other liabilities

	2022-23	2021-22
	£'000	£'000
Amounts falling due within one year		
Bank Overdraft	80	-
Trade Payable	31	1
Accruals	74	100
Current part of lease liabilities	20	-
Total	<u>205</u>	<u>101</u>

9. Provisions for liabilities and charges

There were no provisions for liabilities and charges in the period.

10. Commitments under leases

Following the adoption of IFRS 16, £Nil (£49k 2021-22) was included as an expense on operating leases in the Statement of Comprehensive Net Expenditure. In 2022-23, the office licence agreement is shown as a right-of-use asset (note 13). No other operating leases are in place.

	2022-23	2021-22
	£'000	£'000
Obligations under operating leases for the following periods comprise:		
Buildings		
Not later than one year	-	29
Later than one year but not later than five years	-	20
Later than five years	-	-
	<u>-</u>	<u>49</u>

11. Leases

With effect from 1 April 2022, COSICA has adopted IFRS 16 on a cumulative catch-up basis, as mandated in the FReM. As such, prior year comparative information has not been restated. On initial measurement, the right-of-use asset is measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the Statement of Financial Position immediately before the date of initial application. On initial application, the lease liability is measured at the present value of the remaining lease payments using the incremental borrowing rate at the date of initial application. The incremental borrowing rate is either:

- The interest rate implicit in the lease; or
- HM Treasury discount rate where interest rates implicit in the lease cannot be readily determined.

As there is no interest rate implicit in the licence agreement, COSICA has applied the HM Treasury discount rate at December 2021.

11.1 Quantitative disclosures around right-of-use assets

2022-23	Buildings £'000
Right-of-use-assets	
As at 1 April 2022	49
Depreciation Expense	(28)
As at 31 March 2023	<u>21</u>

11.2 Quantitative disclosures around lease liabilities

	2022-23	2021-22
	£'000	£'000
Buildings		
Not later than one year	20	-
Later than one year but not later than five years	-	-
Later than five years	-	-
Less interest element	-	-
Present Value of obligations	<u>20</u>	<u>-</u>

11.3 Quantitative disclosures around cash outflow for leases

	2022-23	2021-22
	£'000	£'000
Total cash outflow for lease	29	-

12. Related-party transactions

The Office of the Commissioner is a Non-Departmental Public Body sponsored by TEO. TEO is regarded as a related party. During the year, COSICA had various material transactions with TEO.

In addition, COSICA has had various material transactions with the Department of Finance (DoF) and the Department of Justice (DoJ).

No key manager (including the Commissioner) or other related party has undertaken any material transactions with COSICA during the year.

	2022-23	2021-22
	£'000	£'000
Grant-in-Aid from TEO	658	560
Expenditure with TEO – amount outstanding at year end was £31k (2021-22: £22k)	301	427
Expenditure with DoF – amount outstanding at year end was £3k (2021-22: £18k)	87	22
Expenditure with DoJ – amount outstanding at year end was £3k (2021-22: Nil)	4	14

13. Events after the Reporting Period

There were no events after the reporting period that require disclosure.

Date for authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 27 September 2023.