The Commissioner for Survivors of Institutional Childhood Abuse

Annual Report and Accounts for the year ended 31 March 2025

Laid before the Northern Ireland Assembly under the
Historical Institutional Abuse (Northern Ireland) Act 2019
by The Executive Office on 11 November 2025

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Commissioner's Foreword

As Commissioner for Survivors of Institutional Childhood Abuse, I am pleased to present our Annual Report, which outlines the work that my Office has carried out over the past year in support of victims and survivors of non-recent/historical institutional child abuse.

The report reflects our continued commitment to addressing the needs of victims and survivors while working in partnership with individuals, survivor groups and their representatives, government, statutory agencies and support services providers.

Our work is shaped by the voices and experiences of victims and survivors, and I would like to express my profound thanks to those who have engaged with my Office since it opened. We understand how hard it can be to talk to someone about experiences and I would like to take this opportunity to acknowledge the strength, courage and resilience of every individual who has chosen to engage with us.

In 2024-25, the work of my Office remained firmly focused on listening to and supporting victims and survivors. Since taking post, I have been very concerned that there are victims and survivors who were unsure or unaware of their right to apply for financial redress compensation, supports and services. I have been particularly aware from my engagement with agencies and survivors in Great Britain, that survivors from Northern Ireland who were no longer living here were particularly at risk.

The risk in 2024-25 was particularly acute as the Historical Institutional Abuse Redress Scheme entered into its last year. While my Office has been undertaking awareness initiatives since 2023 and supporting TEO's awareness efforts in parallel, we understood this year to be of crucial importance. I met with survivors and agencies in Great Britain and worked with the Special Advocate's Office in the Republic of Ireland throughout the year to get the message out. We sent 770 promotional packs to agencies, support groups, community and support organisations and political representatives as well as running a social media campaign resulting in 104,000 views.

While financial redress compensation was of importance to many survivors; victims and survivors have consistently told us that supports and services, specialist and general, make the greatest differences to their lives. In recognition of what victims and survivors have been telling us, we undertook a consultation with victims and survivors. The consultation ran from June to December 2024 including an initial pilot phase. Victims and survivors, including group representatives, provided vital feedback which informed the full consultation. Our goal has been to find out more about what survivors need now and in the future and to gain greater insights into their experiences. One of the consistent themes to emerge from survivors is the need for all supports and services to adopt a trauma-informed approach in designing and providing services.

We are now in the process of sharing the results with victims and survivors, to hear their thoughts on the findings and letting them know what our next steps will be. I want to provide assurance to victims and survivors that we have been listening to them, and we plan to use their insights to have important conversations with service providers about how supports and services can be made more trauma-informed and reflective of victims' and survivors' evolving needs.

We know from conversations with victims and survivors that the right intervention at the right time can make a profound difference to their lives. Our work now continues to raise awareness of ongoing supports and services, while also advocating for lifelong access to that vital support.

This year has also seen the appointment of an Advisory Panel, made up of victims and survivors, and I would like to thank those who came forward to become members. The research and results of the Office's consultation on supports and services has laid the foundations for the work being taken forward by the Advisory Panel. The knowledge, insights and lived experience of panel members will be invaluable as my Office continues its work going forward.

As per the requirements of the Historical Institutional Abuse (Northern Ireland) Act 2019, the Commissioner for Survivors of Institutional Childhood Abuse was reviewed. I, and my team, supported the review process and engaged throughout. The review has recommended that the organisation continue for a further two years on its existing NDPB basis. We now look forward to working with its recommendations to continue advocating for the rights and interests of victims and survivors of non-recent/historical institutional childhood abuse.

While important steps have been taken, I am acutely aware that the legacy of non-recent/historical institutional abuse can be a life-long one, albeit one that has led many victims and survivors to pass before their time. Victims and survivors of non-recent/historical institutional child abuse do, however, have futures as well as pasts. The legacy of the abuse they suffered as children is now intersecting with new and evolving needs as victims and survivors age. It is timely to have crucial conversations on supports to survivors now and in the future and the Programme for Government commitment to promoting a trauma-informed approach in areas such as mental health and wellbeing is relevant to victims and survivors.

I would like to end by thanking the victims and survivors whom I have had the privilege to listen to, survivor groups, and their representatives who have done so much to support their fellow survivors. I am grateful to those who have shared their experiences with courage and honesty and my thoughts are with those who have passed away, their families, friends and loved ones.

Thank you.

Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 16 October 2025

Overview

The purpose of this 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.

The Historical Institutional Abuse Inquiry (HIAI) 2017, revealed systemic failings by religious and voluntary bodies and public authorities in the care and protection of children. The Inquiry found widespread sexual, physical, and emotional abuse, neglect, and unacceptable practices across institutions in Northern Ireland between 1922 and 1995. Key recommendations included: financial redress compensation; a Commissioner for Survivors of Institutional Childhood Abuse (COSICA); an official apology; a permanent memorial; financial contributions by relevant institutions to the cost of redress; and specialist services.

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

The Office 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) and is a Non-Departmental Public Body (NDPB) of The Executive Office (TEO).

Under the Historical Institutional Abuse NI Act 2019, the principal aim of the Commissioner 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.

The HIA NI Act 2019 provides the Commissioner 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

Fiona Ryan was appointed as the Commissioner on 14 December 2020, by the then First Minister Arlene Foster and deputy First Minister Michelle O'Neill.

The Commissioner is a Corporation Sole and Accounting Officer while also fulfilling the role of the Board to the Office.

COSICA exists primarily to fulfil the organisation's statutory duties, acting as a designated advocate for victims and survivors of non-recent/historical institutional childhood abuse within the wider strategic context of the implementation of the Inquiry's recommendations.

The Commissioner considers the Programme for Government commitment: "People: Working to support everyone at all stages of their life to ensure they have the chance to succeed by improving life opportunities", has a direct correlation to victims and survivors of non-recent/historical institutional child abuse as does the commitment to taking forward a trauma-informed approach.

The Commissioner's role and the work conducted by the Office also aligns with the objective 'Everyone feels safe - we all respect the law and each other' set out in TEO's 2024-25 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

The Commissioner's role is to represent the interests of victims and survivors of non-recent/historical institutional childhood abuse in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019. The Commissioner works to empower victims and survivors to exercise their rights.

Values

The longer-term strategic focus and day to day operations of the Office 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 encouraging organisations and service providers to meet their obligations in respect of these rights.

Trauma-Aware and Trauma-Informed

The Office ensures staff are aware of, and understand, the impact of trauma when engaging with victims and survivors. Our approach is informed by internationally recognised trauma-informed principles: safety; trustworthiness; choice; collaboration; empowerment and cultural sensitivity. We work at all times to be responsive to the needs and concerns being expressed by victims and survivors.

How we deliver our Trauma Informed Approach

We take a trauma informed approach to our work representing the rights of victims and survivors of non-recent/historical institutional child abuse, prioritising avoiding re-traumatising survivors – first, do no harm. We seek to avoid institutional processes or language that may echo survivors' experiences of abuse.

We recognise the widespread impact of trauma on individuals, as well as how trauma may shape victims' and survivors' engagement or non-engagement with services. Feelings of guilt, shame, fear of disclosing and being judged or not believed can act as barriers to engagement. Staff are trained to recognise trauma responses and respond compassionately. We have undertaken trauma-informed training and specialist training in relation to engaging with adult survivors of child sexual abuse.

We further recognise that the extent of child abuse in Northern Ireland, including non-recent institutional child abuse, can and does go beyond the legislative remit of the Commissioner. This is evidenced by international research and the experiences of the Commissioner and her staff in listening to victims and survivors: 1 in 5 people contacting COSICA, disclosing experiences of abuse as children, are outside her legislative remit.

We work to ensure that practices and policies are reflective of the core principles of a trauma-informed approach: prioritising safety; building trust and promoting transparency; promoting survivor empowerment; survivor collaboration and choice, and demonstrating cultural, historical and gender sensitivity reflecting the complex social context of non-recent/historical institutional child abuse.

We view a trauma-informed approach as an ongoing, sustained commitment to victims and survivors. By embedding these principles in how we work, we hope to contribute to creating a safer, more respectful environment for survivors of non-recent/historical institutional child abuse - one that acknowledges past harm and the living legacy of that harm, fosters trust and promotes healing and empowerment. We are mindful that our efforts are in a wider context of the current Programme for Government seeking to embed a trauma-informed approach in the context of reforming public services, and the Safeguarding Board of Northern Ireland's previous recommendations to adopt a trauma-informed approach to delivering mental health services in Northern Ireland.

Prioritising Safety: Creating both physical and emotional safety is fundamental to a trauma-informed environment. We ensure our office, online presence and communications are calm, respectful and non-threatening. We offer survivors the choice of private, comfortable settings for meetings or interviews. We have clear confidentiality policies and communicate them. Survivor wellbeing is a continuous priority: victims and survivors are offered referral to specialist trauma services and other appropriate services. Where appropriate, follow-up and check-ins with survivors are also undertaken by staff. Victims and survivors who are out of remit are acknowledged, listened to and signposted to other appropriate services.

Building Trust and Transparency: Victims and survivors of non-recent/historical institutional child abuse have had their trust betrayed frequently and by different sources. Transparency is core to building trust. We work to ensure that we provide consistent and honest communication and follow through on commitments. The Commissioner's staff are transparent with victims and survivors about what the organisation can and cannot do, and what choices are available to that individual with the information available at that time. We explain processes, including data handling and complaint procedures. While formal responses can be required, we work to avoid bureaucratic or impersonal responses, personalising engagement as appropriate.

Promoting Survivor Empowerment: Every person engaging with the Commissioner's office is acknowledged and listened to, whether in remit or outside of remit. Survivors are experts by experience. We actively listen to survivors, allowing them to share their stories in their own time and on their own terms – if they choose to do so. We actively consider survivor perspectives through the Advisory Panel and consultations.
Our most recent consultation gave victims and survivors the opportunity to share their experiences of supports and services and their future needs. We will use the findings of the consultation on services as a foundation for the work of the Advisory Panel and as a basis to engage with service providers.
Through this engagement work, we hope to ensure that service providers are fully informed about the experiences, concerns and future needs of victims and survivors. We have previously engaged with the Law Society of Northern Ireland in this regard and have ongoing engagement with the Victims and Survivors Service (VSS).

Collaboration and Survivor Choice: The Commissioner and her staff are flexible in meeting victim and survivor needs and engaging with victims and survivors including those outside of Northern Ireland. We provide survivors with choices regarding how they engage with the Commissioner and her Office (for example, in person, in a meeting, or via written or verbal communication). We are conscious of the need to avoid re-traumatisation and are mindful of factors such as age, location and disability in engagement.

Demonstrating Cultural, Historical and Gender Sensitivity: The Commissioner and her staff are aware of the complex historical context of institutional child abuse in Northern Ireland. Our awareness has been developed from our engagement with victims and survivors, and our understanding deepened, of the varied experiences of survivors across religious, gender, disability and cultural backgrounds.

Purpose, aims and activities

The work of the Commissioner and her team is undertaken in accordance with the following five themes:

1. Advocacy and Engagement
2. Policy and Research
3. Monitoring
4. Encouraging Provision of Services
5. Partnering to deliver on initiatives relevant to non-recent/historical institutional child abuse.

The Office has maintained operational capacity essential to delivering the outcomes under each of the above themes. Having a full complement of staff has ensured that the Commissioner's statutory duties and obligations are fulfilled; and, in exercising statutory powers, in a manner that reflects the interests and concerns of victims and survivors.

Principal Risks and Uncertainties

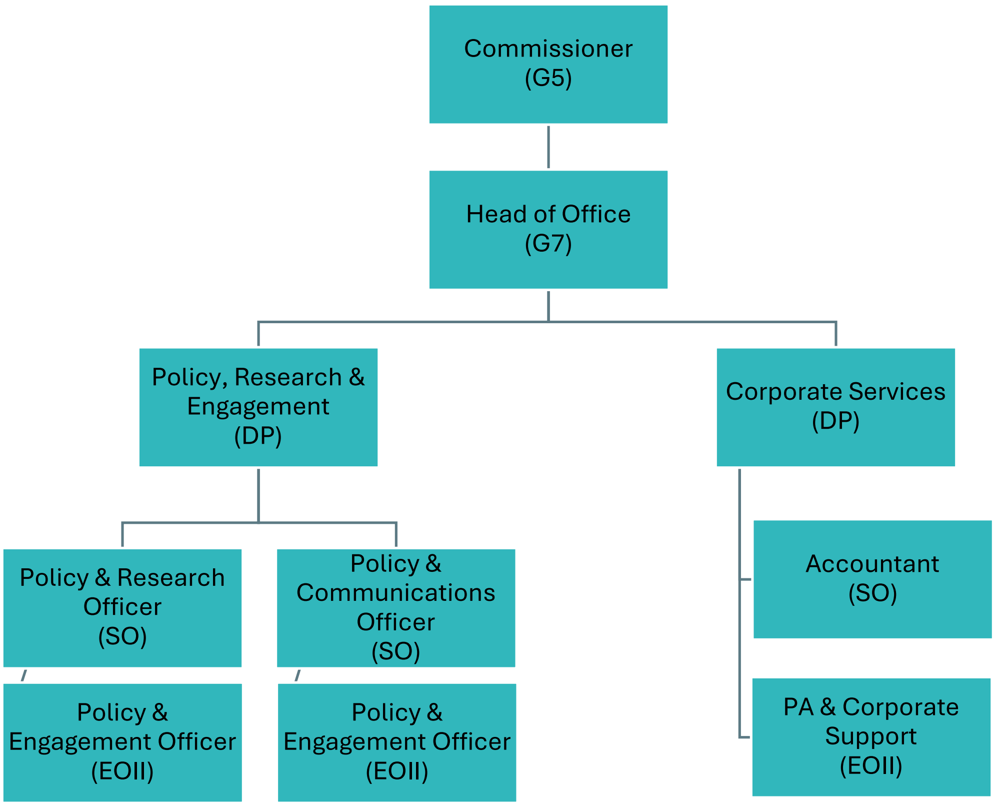
Risk is managed proactively through a systematic process of identification, mitigation, and elimination, where possible. Internal risk management and control mechanisms facilitate the achievement of the Office's aims and objectives and, where necessary, significant risks are brought to the attention of the Sponsor Body, TEO.

The principal risks that faced COSICA during the period of 2024-25 were identified and reported in the risk register. These included:

- staff retention;
- uncertainty around the office tenure;
- establishment of an advisory panel;
- data management; and
- contingency support around financial management and oversight.

COSICA incorporated the risks into themes of strategic, operational, resourcing, political and reputational.

Organisational Structure



Going Concern

The Office of the Commissioner 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.

The review commissioned by TEO recommended the organisation continue for another two years on its existing NDPB basis.

It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Performance Summary

The 2024-25 business plan was submitted to the organisation's Sponsor Branch within TEO and approved in August 2024. The Office of the Commissioner made significant progress against its business plan throughout 2024-25.

Key areas of focus during 2024-25 included:

- Ongoing engagement with victims and survivors of non-recent/historical institutional child abuse;
- Developing and implementing Engagement and Awareness Initiatives 2024-25 in Northern Ireland, Great Britain and the Republic of Ireland;
- Pro-actively contributing to and supporting the TEO redress awareness initiative;
- Providing general information and advice to victims and survivors who were considering applying for financial redress compensation;
- Providing information and advice to victims and survivors seeking information and referral to services;
- Working collaboratively with support services for victims and survivors on areas of shared interest; and
- Continuing engagement with political decision-makers on matters relevant to victims and survivors.

These key areas were determined in order to progress the Commissioner's key initiatives which are supportive of victims and survivors of non-recent/historical institutional child abuse in Northern Ireland.

The business plan is monitored on a quarterly basis internally to ensure the Office is progressing towards achieving priority outcomes and other organisational goals. Any relevant risks to implementation of the Commissioner's mission are noted on the risk register which is reviewed and updated on a quarterly basis by the Commissioner and her team. It is in turn provided for the attention of the Audit and Risk Assurance Committee (ARAC) which meets on a quarterly basis.

The Commissioner and her team report quarterly to TEO Sponsor Branch via Accountability and Liaison meetings and departmental Assurance Reports and Statements. The Commissioner also reports to the TEO Departmental Project Board with responsibility for progressing the recommendations of the Historical Institutional Abuse Inquiry Report.

During 2024-25 the Office continued to face staff retention challenges due to organisational sustainability uncertainty. The Commissioner fully exercised her functions to promote the interests of victims and survivors of historical/non-recent institutional child abuse as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019.

During 2024-25, the Office of the Commissioner received 242 enquiries and worked on cases involving 241 individual victims and survivors bringing the total number of survivors to engage with the Office since establishment to just under 1,200.

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 as outlined previously.

During 2024-25, the Office undertook the following:

Ongoing engagement with Victims and Survivors of Non-recent/Historical Institutional Child 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 general information and general advice to victims and survivors in regard to applying for financial redress compensation.

Since the establishment of the Office in December 2020 until 31 March 2025, the Office has responded to **1,608** cases and enquiries from **1,172** individuals.

In the period 1 April 2024 – 31 March 2025 this equated to **242** enquiries and cases involving **241** individual victims and survivors.

Victims and survivors engaged with the Office seeking support and guidance on how to access financial redress compensation right up until the deadline of 2 April 2025, for receipt of applications. While it reinforced the importance of the Office for victims and survivors as a trusted source of information, it also provided an opportunity to engage with survivors around additional needs and offer referrals for support and services as well as signposting to other organisations providing services outside of those designated specialist services. It should be noted that victims and survivors were also engaging with us in relation to matters outside of redress.

While the majority of contact is with survivors living in Northern Ireland, we also engage with survivors living elsewhere including Great Britain, Republic of Ireland, Canada and Australia. The Office also received contact from family members, advocates and professionals in relation to the interests of victims and survivors.

Commissioner's Engagement and Awareness Initiatives 2024-25

In recognition that a significant number of survivors may have left Northern Ireland and are now living in other jurisdictions, the Commissioner undertook an international awareness initiative in 2024-25 in key centres of emigration, such as, Great Britain, Republic of Ireland, Canada and Australia. This followed a similar initiative the previous year (2023-24).

The primary goal of both initiatives was to promote awareness of entitlements to dedicated services and financial redress compensation among victims and survivors.

A press release was issued to mark the beginning of the initiative in parallel with the other engagement activities.

The Commissioner's awareness initiative resulted in:

- Increased contact from victims and survivors; some disclosing their experiences of abuse for the first time;

- Increased engagement with relevant agencies in Great Britain who work with individuals including survivors from Northern Ireland and the Republic of Ireland; and

- Significant media coverage in local and national newspapers as well as radio interviews in Northern Ireland and the Republic of Ireland, alongside social media posts to help raise engagement and promote the awareness raising campaign.

In recognition of the aging profile of victims and survivors and the fact that the Historical Institutional Abuse Redress Scheme entered its final year, the Commissioner conducted a second awareness raising campaign between January-March 2025.

In order to reach as many victims and survivors as possible both inside and outside Northern Ireland, the Office sent emails and 770 promotional packs to agencies, support groups, community and support organisations and political representatives as well as running a social media campaign resulting in 104,000 views.

Working in Collaboration with Support 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' and to encourage the provision and co-ordination of 'relevant services', such as those relating to physical and mental health, counselling and education and training.

The Commissioner and VSS engage regularly and have developed a Memorandum of Understanding (MOU) between the organisations, providing the Commissioner with data in relation to the specialist services, the demand for and uptake of these services, as well as the outcomes associated with interventions for survivors. Staff in the Office of the Commissioner refer victims and survivors to specialist services and receive referrals in return.

These information sharing arrangements sit alongside a programme of meetings between VSS and the Commissioner which have enabled discussion of emerging and thematic trends affecting victims and survivors and the impact on services. Examples of this include the high rate of cases assessed as complex across the victim and survivor profile, housing insecurity and the needs of carers who provide vital supports to victims and survivors.

Consultation on Current and Future Service Needs of Victims and Survivors

The Commissioner launched a consultation on 'Current and Future Service Needs of Victims and Survivors' in mid-June 2024. The consultation was designed so that it could be easily accessed and completed by victims and survivors.

The Office put mechanisms in place to optimise opportunities for engagement and to facilitate victims and survivors. The consultation could be completed online via Citizens Space, by telephone or by emailing the Office and arranging a call with a member of the team to facilitate. 126 responses were received which provided valuable insights into victims' and survivors' experiences of specialist and general services and their hopes and concerns in the future. A secondary analysis of the survey data was completed and peer-reviewed by STRIDE, a university-based consultancy firm at Queen's University Belfast, which specialises in social impact programmes.

The Commissioner and her team were aware from engaging with Northern Ireland survivors and the voiced experiences of survivors in other jurisdictions, that lack of post consultation engagement was a source of frustration. The Commissioner and her team held a number of engagements across Northern Ireland, meeting with survivor groups and individual survivors during April and May 2025. The Commissioner presented the results of the consultation and heard what victims and survivors thought and felt about the findings. During these engagements, she explained that the purpose of the consultation was to hear about survivors' experiences and what they wanted from future services, both general and specialist. It is understood that the consultation will inform the review of specialist services later in 2025.

In parallel, it is hoped the consultation will provide a platform from which to have crucial conversations with service providers on the needs of victims and survivors as the legacy of child abuse intersects with the evolving needs of aging. The consultation underlines the high reliance of victims and survivors on general health services in parallel to specialist services and the resourcing implications contained within.

The consultation further highlights the need for due regard to survivors in relation to housing security and future residential care and accommodation needs. It also speaks directly to the risks of re-victimisation in adulthood and provides a further evidence-based rationale for a trauma-informed approach to services.

The consultation also provides a framework for the Advisory Panel which the Commissioner established in early 2025.

Advisory Panel

The Advisory Panel is a forum for consultation and discussion and which can only consist of victims and survivors of historical institutional child abuse as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019. Invitation to apply for the Panel was advertised in September 2024.

The Commissioner exercised a cautious and trauma-informed approach in the establishment of the Advisory Panel, with the Commissioner's aim being, first and foremost, 'to do no harm'. The Office engaged the expertise of Psychotherapist and Consultant, Lucy Duckworth in its recruitment approach and was advised by Dr Danny Taggart, Programme Director on the doctorate in Clinical Psychology at the University of Essex, in exploring initial conceptualisation. Dr Taggart was also the principal psychologist and clinical lead for the Truth Project connected to the Independent Inquiry into Child Sexual Abuse (IICSA) from 2019-2022.

The Office promoted the invitation to apply for the Advisory Panel in media including social media as well as external organisations' platforms. An independent HR company conducted an initial review of applications to establish applications were within legislative remit. Applicants were then shortlisted and supported by the Commissioner and her Office with the interview process during January/February 2025.

Following this recruitment process, an Advisory Panel has now been appointed. Given the complexities around non-recent/historical institutional child abuse, the Commissioner and her Office have worked to develop a survivor-centred, trauma-informed approach for taking forward the work of the Advisory Panel. The Panel has a dedicated programme of work that will run up to December 2025.

The programme considers supports and services and the approach of the Panel is hope and future focused. In this context, the Commissioner will also be asking the Panel to consider the results of the services consultation and will consider their response and their views.

Supporting Victims and Survivors: Financial Redress Process

The Commissioner has statutory duties to provide general information and advice to anyone considering applying for redress; to publicise the role of the Redress Board and also to monitor the operation of the Board. In 2024-25, we provided information and advised survivors who contacted us in relation to applying for financial redress compensation, the Office also ensured that up to date and accessible information, including a Frequently Asked Questions document about redress, was and is available online.

The Commissioner undertook a third major awareness campaign to promote awareness of the end of the redress application process on 2 April 2025 and to highlight for victims and survivors and their families that supports and services would still be in place after this date; continuation of services; and raise awareness that the Office was still operational. During their final quarter the HIA Redress Board received 495 applications for Redress: 370 of these were new applications for Redress that were received in March 2025 alone.

Similar to those monitoring responsibilities for VSS, the Commissioner's monitoring responsibilities in relation to the HIA Redress Board have been legally defined as "to observe and assess". With regards to the HIA Redress Board it should be noted that legally there is no positive obligation on the HIA Redress Board to be monitored by the Office of the Commissioner. Internal Audit concluded that, in relation to monitoring responsibilities, all reasonable and appropriate actions had been taken to discharge the Commissioner's legal obligations regarding oversight of the operation of the HIA Redress Board.

Other Matters

While outside the specific legislative responsibilities of the Commissioner, the following are matters concerning victims and survivors of non-recent/historical institutional child abuse and include the outstanding recommendations of the Historical Institutional Abuse Inquiry.

The Commissioner continues to highlight concerns in relation to the implementation of recommendations of the Historical Institutional Abuse Inquiry which remain outstanding.

Memorial

The Commissioner made various statements on the need to progress the establishment of a lasting memorial programme for victims and survivors. The Commissioner had previously recommended that TEO gives due consideration to a wider memorial programme. This would incorporate the recommendation of the Historical Institutional Abuse Inquiry, of a physical memorial while also allowing for a wider range of types and expression of memorial to be undertaken. The Commissioner made that recommendation to Government to encompass a wide range of victims' and survivors' views and in reflection of international good practice shared with her in her engagement with stakeholders working on memorials in other jurisdictions.

While careful consideration needs to be given to each aspect of a memorial programme, the Commissioner stated that there needs to be an urgency in undertaking the programme, particularly considering so many victims and survivors have already passed. The Commissioner continues to advocate for a memorial programme.

Contributions

The Commissioner has made various statements regarding contributions by the relevant institutions. The Commissioner welcomes the confirmation that further payments have been made by three of the relevant six institutions, alongside a contribution by the Diocese of Down and Connor. These contributions are intended to fund the cost of redress and specialist support services. The Commissioner has stated that contributions for many survivors are also about justice and accountability.

In addition, the Commissioner has also underlined that the other remaining institutions, found by the Historical Institutional Abuse Inquiry to have been guilty of systemic failings, have yet to make contributions seven years after the Inquiry. She has further observed that the costs of non-recent/historical institutional child abuse are most heavily borne by victims and survivors themselves through loss of earnings, reduced education and employment opportunities and paying for private supports. She has also highlighted that the recommendations on contributions do not reflect the costs to the State in terms of the general health and social care services and other costs.

Ongoing concerns

Lack of Data in relation to Historical Institutional Child Abuse

In September 2024, the Commissioner released a statement on the draft Programme for Government in which she called again for a prevalence study into child abuse including child sex abuse in Northern Ireland in order to establish a more accurate picture on the extent of child abuse and any other relevant information that could be gathered as may relate to non-recent/historical institutional child abuse. She welcomed the report ‘The Prevalence and Impact of Adverse Childhood Experiences in Northern Ireland’ which provided insight into the prevalence of child abuse in the context of Adverse Childhood Experiences. The Commissioner’s view is that it provides a useful starting point.

Other forms of non-recent/historical institutional child abuse

One in five people contacting the Office of the Commissioner, disclose non-recent/historical institutional child abuse in other settings. The Commissioner’s staff approach engagement in a trauma-informed manner with survivors acknowledged, listened to and then signposted to other services.

The Commissioner has noted with interest developments in relation to Mother and Baby Institutions, Magdalene Laundries and Workhouses. While these are not within the Commissioner’s remit, they are relevant to the work of the Office in further understanding non-recent/historical institutional child abuse in Northern Ireland. From her engagement with survivors, she is aware of survivors having intersecting experience of these institutions and those institutions within the remit of the Historical Institutional Abuse Inquiry. The Commissioner is also particularly mindful that there are victims and survivors in contact with the Office who have also been subjected to abuse in childhood in a wider range again of institutions and settings including families, foster care and schools.

The Commissioner welcomed the commitment in the Programme for Government to provide access to justice for those affected by Mother and Baby Institutions, Magdalene Laundries and Workhouses through the Truth Recovery Programme.
During the summer of 2024 the Commissioner submitted a response to the Public Consultation on a statutory public inquiry and financial redress scheme for those affected by Mother and Baby Institutions, Magdalene Laundries and Workhouses and pathways and practices.

In early 2025, the Commissioner met with the Independent Chair of the Interdepartmental Working Group taking forward the research project into Historical Clerical Child Abuse. She has also met with the Truth Recovery Independent Panel in relation to its work on Mother and Baby Institutions, Magdalene Laundries and Workhouses. Her engagement has been to assess where both of these areas intersect with and may have relevance to her legislative remit in relation to non-recent/historical institutional child abuse.

Financial performance

The financial statements starting on page 46 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, the Office of the Commissioner 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 £843k (2023-24 £813k).

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 £845k (2023-24 £754k). Salaries accounted for 75% of total expenditure for the year.

The Office of the Commissioner's bank account is managed by the Cash Management Team in AccountNI.

Long term expenditure trends

The actual expenditure for the financial years 2020-21 to 2024-25 are detailed below:

	Actual expenditure 2024-25 £'000	Actual expenditure 2023-24 £'000	Actual expenditure 2022-23 £'000	Actual expenditure 2021-22 £'000	Actual expenditure 2020-21 £'000
Resource	817	724	729	527	116
Depreciation	28	30	28	-	-
Capital	-	48	21	-	-
Total	**845**	**802**	**778**	**527**	**116**

Payment to Suppliers

The Office is committed to the prompt payment of bills for goods and services in accordance with the Late Payment of Commercial Debts (Interest) Act 1998. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or on presentation of a valid invoice or similar demand, whichever is the latter.

In 2024-25, the Office of the Commissioner’s performance in relation to the payment of invoices within 10 days was an average of 98%; this is an increase in performance compared to the previous year (96%). An average of 99% of invoices were paid within 30 days (2023-24: 99%).

Prompt Payment Performance

	2024-25	2023-24
Total invoices paid	262	212
Total invoices paid within 10 days	257	203
% of invoices paid within 10 days	**98.09%**	**95.75%**
Total invoices paid within 30 days	259	209
% of invoices paid within 30 days	**98.85%**	**98.58%**
Statutory penalties paid for late payment (£k)	**-**	**-**

Going forward for 2025-26

Looking forward to 2025-26, the budget allocation for COSICA is:

Resource - £905k, Capital - £83k, Depreciation - £34k and Grant-in-Aid of £1,033k.

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 to build on the awareness initiatives;
- Provide information and general advice to victims and survivors in relation to specialist and other relevant services and report on this;
- Implement monitoring responsibilities;
- 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;
- Advocate for the remaining recommendations of the Inquiry to be implemented; and support accordingly; and
- Explore capacity to develop and progress research and consultation with victims and survivors on relevant issues.

Internal priorities will include working with Internal Auditors and the ARAC to ensure governance standards. The development of systems and processes will continue to be taken forward and internal policies reviewed and confirmed.

Anti-corruption and anti-bribery matters

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

Sustainability Report

The Climate Change Act (Northern Ireland) 2022 sets a clear statutory target of net zero emissions by 2050. This legislation places a statutory duty on all government departments to exercise their functions in a manner that is consistent with achieving that target as far as possible.

The Commissioner is committed to implementing procedures that embed sustainable practice while minimising the impact on the environment in line with the framework established by the Northern Ireland Executive's Programme for Government. The Office seeks the optimum use of office space, ICT arrangements and facilities by being part of the Department of Finance Properties Division's Office Estate.

The Office is based in Queen's Court, which is located within Belfast City Centre close to public transport links, allowing staff and visitors to travel to and from the office in a sustainable manner.

The utilisation of technology for remote meetings has significantly contributed to a reduction in travel, contributing to a positive impact on our environment. The Office of the Commissioner operates a hybrid model which allows staff to work from home for part of the week, reducing the need to travel or commute to work.

The Office of the Commissioner encourages recycling where possible, with recycling bins having been placed in the communal office.

Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 16 October 2025

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, Fiona Ryan, as Corporation Sole presents the Corporate Governance Report and the Financial Statements for the year ended 31 March 2025.

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 Head of Office (G7), Head of Policy, Research and Engagement (Deputy Principal Officer) and Head of Corporate Services (Deputy Principal Officer). The Commissioner is designated as the Office of the Commissioner's Accounting Officer by the departmental Accounting Officer.

A further important aspect of the Office of the Commissioner's governance framework is its ARAC, meeting on a quarterly basis throughout the year.

The ARAC's purpose/role is to support the Commissioner on governance issues.

In line with the Audit and Risk Assurance Committee Handbook (NI), the ARAC 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 three non-executive members, including the Chair. The Committee met three times during the year. Due to scheduling difficulties, the fourth 2024-25 Committee meeting took place on 1 April 2025. Committee meetings were attended by Internal Audit, External Audit, the Commissioner and other 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 of the Office of the Commissioner's Annual Report and Accounts and the Office of the Commissioner's 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.

The Office of the Commissioner and TEO have agreed arrangements in respect of ARAC meetings which include:

- Attendance by Departmental representatives in an observer capacity at the Office of the Commissioner's ARAC meetings;
- Access to the Office of the Commissioner's ARAC papers and minutes; and
- Any input required from the Office of the Commissioner's ARAC to the Departmental ARAC.

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. An up-to-date register of interests is maintained and available upon request.

Information Assurance and Management

The Office of the Commissioner 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. The Office has increased resilience with having a second qualified Data Protection Officer in the team.

There were no incidences of loss of information assets or personal data during 2024-25 which were required to be reported to the Information Commissioner's Office (ICO).

Political Donations and Expenditure

The Office of the Commissioner did not make any political donations during the period.

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 C&AG is the head of the Northern Ireland Audit Office (NIAO) and is wholly independent of COSICA. There were no payments made to the 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.

Governance Statement

This governance statement sets out the governance structures, risk management and internal control procedures that were operated during the 2024-25 financial year and up to the date of approval of the Annual Report and Financial Statements. This governance statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent, and transparent reporting. The Office of the Commissioner follows the Department of Finance's guidance on Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

I am content that the Office of the Commissioner complies with the principles set out in the Code of Good Practice (NI) 2013.

As Accounting Officer, I am responsible for maintaining a robust governance and risk management structure and a sound system of internal control. In accordance with the responsibilities assigned to me in Managing Public Money NI (MPMNI), COSICA's governance framework supports the achievement of COSICA's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible.

Governance Framework

COSICA is a Corporation Sole and is an Executive NDPB. The Office of the Commissioner's funding is Grant-in-Aid provided by TEO.

The relationships between the Office of the Commissioner, the First and deputy First Ministers and the Department are governed by the "arm's length" principle, wherein the primary role of the First and deputy First Minister is to set the Office of the Commissioner's legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers' behalf by the sponsoring department, TEO.

COSICA is set in the context of legislative remit as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019 and a Partnership Agreement between the Commissioner and the Office's sponsoring department, TEO. The Partnership Agreement was approved by TEO in September 2024. The Partnership Agreement sets out the relationship between the two organisations and defines the financial and administrative framework within which the Office of the Commissioner operates. It sets out the conditions on which Grant-in-Aid is provided to the Office of the Commissioner and the delegations of authority within which the organisation operates.

Audit and Risk Assurance Committee (ARAC)

The Office of the Commissioner's ARAC is an advisory committee of the organisation and does not have any executive powers. It comprises of members appointed by the Commissioner through open competition.

The ARAC provides independent assurance and objective review of the Office of the Commissioner's financial systems, financial information, and internal control practices. The ARAC's responsibilities are set out in its Terms of Reference. The core work for each year is detailed in a work programme based on guidance in the Department of Finance's Audit and Risk Assurance Committee Handbook (NI).

The work programme includes updates from the Commissioner on engagement, accountability meetings, budgets and expenditure and progress on business plan objectives. TEO attend the quarterly meetings of the Committee as an observer. Updates are provided from internal auditors (Cavanagh Kelly) and auditors from the Northern Ireland Audit Office. The Committee also reviews and provides advice on the corporate risk register, progress on implementation of audit recommendations and updates on accountability and financial management guidance.

ARAC members and the Senior Management Team (SMT) update their financial and personal interests annually.

The ARAC met three times during the 2024-25 year, the fourth meeting took place on 1 April 2025. Minutes of the ARAC meetings are available on the Office of the Commissioner's website.

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2024-25 financial year were fully quorate.

Audit and Risk Assurance Committee performance

The Chair of the ARAC undertakes an annual assessment of its members. The Commissioner undertakes an assessment of the performance of the Chair of the Committee. The outcome of these assessments deemed performance of the ARAC Chair and members as satisfactory.

Audit and Risk Assurance Committee review

Formal agendas, papers and reports are supplied to the ARAC members in advance of meetings, usually seven days prior. The ARAC were satisfied with the quality and timeliness of receipt of the papers in the 2024-25 financial year.

During the year, the ARAC completed a self-assessment exercise using the National Audit Office self-assessment template. This assessment confirmed that the ARAC was meeting its obligations and identified a small number of improvement actions which are being implemented.

Accounting Officer

The Commissioner is designated as the Accounting Officer. The Accounting Officer's role and responsibilities are set out in the Statement of Accounting Officer's Responsibilities on page 20 and in more detail in MPMNI.

Accounting Officer review

The Commissioner attends quarterly accountability meetings with officials from the Department. Checklists, Assurance Statements and Reports are prepared for each of these meetings.

The Commissioner met with the Deputy Secretary, Director of Good Relations and Inclusion, TEO (on behalf of the Ministers) in April 2024 for an annual review of her performance as Accounting Officer and Commissioner.

Risk management and assurance

The Commissioner, as the Accounting Officer, has overall responsibility for the Office of the Commissioner's corporate business, decisions and ensuring the effective management of the key associated risks.

The Office of the Commissioner has appropriate procedures in place to ensure that it identifies its objectives and risks and determines a control strategy for its strategic risks. A corporate approach is taken to risk, involving the ARAC members, Senior Management Team, managers and staff. Risk management is cascaded throughout the organisation. The revised Orange Book: Management of Risk – Principles and Concepts (2023) has been used to inform the Office of the Commissioner's approach to risk management and its own more detailed policies, processes and procedures.

Risk and control framework

The Office of the Commissioner's key principles in relation to risk management and internal control are as follows:

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks;

- The SMT support, advise and implement policies approved by the Commissioner;

- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate;

- The SMT meet quarterly to review the risk register and the effectiveness of the risk management activities;

- The ARAC receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise; and

- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

The Office of the Commissioner's appetite to risk is averse in relation to governance.

The Commissioner's role is to promote the interests of victims and survivors of non-recent/historical institutional child abuse as set out in the HIA (NI) Act 2019. She acts as an advocate for victims and survivors supporting their rights and interests. The Commissioner adopts a less risk averse approach in exercising her statutory advocacy responsibilities. In any such matters, the Commissioner will exercise her statutory duties decisively in the public interest and in a manner that represents the interests of victims and survivors of child abuse.

An overview of the main risks included in the risk register are detailed on page 7. All risks were managed, and control actions taken, to reduce the likelihood of these risks impacting on the achievement of the Office of the Commissioner's objectives in the year.

Internal controls

The overall internal control environment within the Office of the Commissioner is strong, as evidenced by satisfactory internal and external audits to date. There was one internal control issue identified in March 2024.

This was an issue in relation to business continuity with significant reliance on the only qualified accountant within the Office as a result of organisational scale.

Therefore, a contingency plan has been written and in the case of an emergency, support will be provided by a qualified accountant from TEO Sponsor Branch. Standard Operating Procedures have been written which fully articulate the systems and processes associated with good financial management. To mitigate this risk going forward, the contingency plan was tested during 2025.

External and internal audit reports

The Office of the Commissioner's external auditor is the Northern Ireland Audit Office (NIAO). Following completion of the audit, a Report To Those Charged With Governance containing the audit findings and associated recommendations is issued.

The Office of the Commissioner's internal auditor is Cavanagh Kelly. The annual internal audit plan for 2024-25 included the following reviews:

- Communications & Engagement – satisfactory assurance;

- Governance – satisfactory assurance; and

- Follow up of Prior Year Recommendations – Completed.

For the period 2024-25, Cavanagh Kelly has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

Effective 31 July 2025, Cavanagh Kelly was formally integrated into Cooper Parry, with COSICA internal auditors now operating as Cooper Parry.

Fraud reporting

The Office of the Commissioner has a fraud policy and fraud response plan. The policy and plan have been disseminated to all staff. During the 2024-25 financial year, the Office of the Commissioner did not report any attempted or suspected frauds.

Raising Concerns (Whistleblowing)

The Office of the Commissioner has a Raising Concerns (Whistleblowing) Policy, which is available on the COSICA website. It provides staff and members of the public with a procedure for reporting concerns about unlawful conduct, fraud, dangers to the public or the environment, or other malpractice. The aim of this policy is to reassure staff that they can feel confident in exposing wrongdoing without any risk to themselves.

There were no notified concerns raised during 2024-25 financial year.

Complaints

The Office of the Commissioner clients and staff are encouraged to give feedback directly and promptly if they are not satisfied with the assistance or service they receive. Clients will, from time to time, express their negative views, for example, if a process is taking a long time, or if an answer to a query is disappointing to them.

These interactions are part of normal business practice and are usually managed by direct engagement with staff, who are empowered to provide solutions and reassurance. They are recorded as a complaint, only if such an interaction is escalated to the complaints process and dealt with through the Office's complaints policy. This policy details the procedures complainants can use to contact the Office of the Commissioner and seek redress and include a route of resolution and, if necessary, a route of appeal of the initial response.

Staff complaints are dealt with separately under the Office of the Commissioner's grievance policy.

The Office of the Commissioner did not receive any complaints/grievances in 2024-25 (Nil in 2023-24).

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. This review is informed by the work of the internal auditors and the Senior Management Team (SMT) within the Office of the Commissioner who have responsibility for the development and maintenance of the internal control framework, and comments made by the NIAO in its Report To Those Charged With Governance. The Office of the Commissioner's internal audit service submits reports on its work, which includes the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the Office of the Commissioner's system of internal control together with recommendations for improvement.

The Office of the Commissioner's SMT meets quarterly to discuss any emerging risks or changes to the current Risk Register. This review enables managers to identify risks that may prevent achievement of organisational objectives as set out in the Business Plan, as well as any potential actions the Office of the Commissioner can take to mitigate against these risks. The updated Risk Register is sent to both the ARAC and the Sponsor Branch within TEO, along with the quarterly Assurance Statement.

In respect of reporting to the ARAC, the Office of the Commissioner presents quarterly to the Committee reports on finance issues, risks and emerging issues, as well as progress against business plan targets and audit recommendations. The Commissioner provides an update on important Accounting Officer and operational matters, and the minutes of each ARAC meeting are uploaded to the website upon approval from the Committee. The Committee completed a review of its effectiveness, and it found procedures to be satisfactory and in line with other ALBs.

Conclusion

As Accounting Officer, I have responsibility for reviewing the effectiveness of the Governance framework and its implementation within the Office. The Office of the Commissioner is in its fourth full year of operation as of 31 March 2025. Risks remained around staff retention and the Office tenure throughout the year. However, the independent review of the Office recommended that the organisation continue for a further two years on its existing NDPB status. We look forward to work with this recommendation to continue advocating for the rights and interests of victims and survivors of non-recent/historical institutional childhood abuse.

On 31 March 2025, the organisation had the assurance of the appointed Internal Audit, External Audit and ARAC. In mitigation to identified risks, I will continue to engage and comply with the HIA Implementation Branch governance and accountability framework. I have, and will continue to prioritise, the primary functions of the Office and to mitigate against risks from retention issues and the risk to programme and governance of the organisation.

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 approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in FD (DoF) 07/24.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award effective from 1 August 2024, for NICS non-industrial and industrial staff, including SCS, was paid in May 2025.

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 and other eligibility criteria.

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 by exception to merit.

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 sections provide 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)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Fiona Ryan	80-85	75-80	-	-	33	30	115-120	105-110

**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 the Office of the Commissioner 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 the Office of the Commissioner in the financial year 2024-25 was £80,000 - £85,000 (2023-24, £75,000 - £80,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2024-25*	25th percentile	Median	75th percentile
Total remuneration (£)	29,689	36,024	43,815
Pay ratio	2.8:1	2.3:1	1.9:1

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	26,569	32,880	40,300
Pay ratio	2.9:1	2.4:1	1.9:1

**The 25th percentile, median and 75th percentile remuneration figures are based on annualised salaries for the last month of the financial year, adjusted for any non-consolidated payments made to staff during the year.*

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. The values for the salary component of remuneration for the 25th percentile, median and 75th percentile was £29,189 (2023-24, £26,569), £34,524 (2023-24, £32,880) and £42,315 (2023-24, £40,300) respectively.

In 2024-25, Nil (2023-24, Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £27,500 to £82,500 (2023-24, £26,000 to £77,500).

The movement in pay ratio is due to the change in composition of the team from 2023-24 to 2024-25, as full staff complement was in place for most of the year.

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 the Office of the Commissioner 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:	**2024-25 Vs 2023-24**	**2023-24 Vs 2022-23**
Average employee salary and allowances	5%	10%
Highest paid director’s salary and allowances	6%	0%

The Office of the Commissioner 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 31/03/2025	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2025	CETV at 31/03/2024	Real Increase in CETV
	£'000	£'000	£'000	£'000	£'000
Fiona Ryan	5 – 10	0 – 2.5	125	90	22

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. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 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 Judgment and 2015 Remedy

In 2018, the Court of Appeal found that the transitional 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 have been taken by the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forward in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

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 DoF Annual Reports and Accounts.

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

Alpha

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

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.

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%.

Benefits in Classic accrued 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 accrued 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).

Annual Benefit Statements

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 Civil Service Pensions (NI).

Pension Increases

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 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

Employee Contribution Rates

Employee contribution rates for all members for the periods covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows*:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025		**Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025**		**Contribution rates – All members**
From	**To**	**From**	**To**	
£0	£26,302.49	£0	£27,091.99	4.6%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965.00 and above		£165,794.00 and above		8.05%

** Rates are expected to change mid-year as a result of the outcome of the consultation on Scheme Yield and Member Contributions*

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).

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation.

All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK. As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

Real increase in CETV

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

Compensation for loss of office (Audited Information)

There were no compensation benefits paid by the Office of the Commissioner to any senior staff members during the year (2023-24: Nil).

b) STAFF REPORT

Staffing the Office of the Commissioner

The Office of the Commissioner has an approved headcount of 10 FTE staff. There was a full staff complement for most of the year.

Staff Costs

Staff Numbers and Related Costs (Audited Information)

	Commissioner	Permanently employed staff	Others*	2024-25 £'000 Total	2023-24 £'000 Total
Wages and salaries	89	233	159	**481**	**383**
Social security costs	11	24	3	**38**	**35**
Other pension costs	30	80	5	**115**	**95**
Sub Total	**129**	**337**	**168**	**634**	**513**
Less recoveries in respect of outward secondments	-	-	-	-	-
Total net costs	**129**	**337**	**168**	**634**	**513**

**Others include the cost of staff sourced from employment agencies at a cost of £126k (2023-24: £58k).*

Pension Arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes, but the Office of the Commissioner 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 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

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. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. 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.

For 2024-25, employers' contributions of £115,180 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2023-24 £95,263 at one of three rates in the range 28.7% to 34.2%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2023-24 £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% (2023-24, 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% (2023-24 £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 (2023-24: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2023-24: £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	2024-25 Total	2023-24 Total
Commissioner	-	1	1	1
Directly Employed	6	-	6	6
Agencies	-	2	2	1
Other	-	1	1	1
Total	**6**	**4**	**10**	**9**

The Office of the Commissioner Staffing Statistics

The table below shows the Office of the Commissioner staff broken down by gender:

	Male	Female	2024-25 Total	2023-24 Total
Directly Employed	1	5	6	7
Other	-	4	4	2
Total	**1**	**9**	**10**	**9**

Staff Turnover

The turnover figure is calculated as the number of leavers divided by the average of staff in post for the year. The staff turnover percentage for 2024-25 was 21%, (2023-24: 33%). Staff turnover has improved due to an increase in the average number of staff and a decrease in leavers compared to 2023-24.

Reporting of Civil Service and Other Compensation Schemes – Exit Package

The Office of the Commissioner incurred no expenditure on compulsory redundancies or other departures during 2024-25 (2023-24 – None).

Sickness Absence

Staff attendance is actively managed, and the organisation’s absence figure (average days lost per employee) for 2024-25 was 3.5 days.

COSICA had an overall sickness absence rate of 12.7 days lost per employee in 2023-24. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2023/24” report at Sickness Absence in the Northern Ireland Civil Service 2023/24 | Northern Ireland Statistics and Research Agency. The 2024-25 sickness absence data is not currently available and will be published later this year.

Consultancy

The Office of the Commissioner did not incur any expenditure on external consultants during the year 2024-25 (Restated 2023-24: Nil). Refer to Note 1.9 for further information on the restatement of Consultancy costs.

STAFF POLICIES

Employment, training and advancement of disabled persons

The Office of the Commissioner procured an HR company 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.

The Office 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. The Office of the Commissioner 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 has developed 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

COSICA completed a public consultation on the Office's Equality Scheme 2020-2025, which was approved by the Equality Commission on 21 January 2025. The Commissioner is committed to effective consultation and confirms continued compliance with statutory duties, to have due regard to the need to promote equality of opportunity and promoting good relations, under Section 75 of the Northern Ireland Act 1998. The Office of the Commissioner is committed to a policy of equality of opportunity in its employment practices. Policies and Procedures have been put into place 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.

The Office of the Commissioner 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 of any reasonable adjustments that they may require. Policies have been screened for equality impact assessment, through the procured Human Resources advisor.

In the Office of the Commissioner, 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, to be developed in 2025-26.

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.

The Office of the Commissioner 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 an NDPB, the Office of the Commissioner 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 rights 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 (2023-24: £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)

DoF advises losses and special payments should be noted where total losses exceed £300,000 and states that individual losses of more than £300,000 should be noted separately. There were no Losses or Special payments during 2024-25 (2023-24: Nil).

(ii) Fees and Charges (Audited Information)

COSICA does not charge for its services.

(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: 16 October 2025

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 Institutional Childhood Abuse for the year ended 31 March 2025 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 Institutional Childhood Abuse's affairs as at 31 March 2025 and of the Commissioner for Survivors of Institutional Childhood Abuse's net 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 my certificate.

My staff and I are independent of the Commissioner for Survivors of Institutional Childhood 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 Institutional Childhood 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 Institutional Childhood 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 Institutional Childhood 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 certificate.

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 certificate I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion, 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 light of the knowledge and understanding of the Commissioner for Survivors of Institutional Childhood 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 Accounting Officer Responsibilities, the Accounting Officer are 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;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- 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 Institutional Childhood 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 Institutional Childhood 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 Institutional Childhood Abuse through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Historical Institutional Abuse (Northern Ireland) Act 2019;

- making enquires of management and those charged with governance on the Commissioner for Survivors of Institutional Childhood 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 Institutional Childhood 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 Institutional Childhood 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

17 October 2025

C) FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	2024-25 £'000	2023-24 £'000
Total Operating Income		-	-
Staff Costs	3	(634)	(513)
Other Operating Expenditure	3	(181)	(210)
Depreciation	4	(29)	(30)
Total operating expenditure		(844)	(753)
Interest Expense	8	(1)	(1)
Net expenditure for the year		(845)	(754)
Other comprehensive net expenditure		-	-
Comprehensive net expenditure for the year		(845)	(754)

(The notes on pages 50 to 56 form part of these accounts)

Statement of Financial Position as at 31 March 2025

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.

	Note	2025 £'000	2024 £'000
Non-current assets			
Right of Use Asset	4	19	48
Total non-current assets		19	48
Current assets			
Trade and other receivables	6	2	2
Cash and cash equivalent	5	-	-
Total current assets		2	2
Total assets		21	50
Current liabilities			
Trade and other payables	7	(146)	(160)
Total current liabilities		(146)	(160)
Total assets less current liabilities		(125)	(110)
Non-current liabilities			
Other payables	7	-	(13)
Total non-current liabilities		-	(13)
Total assets less total liabilities		(125)	(123)
Taxpayers' equity and other reserves			
General reserve		(125)	(123)
Total equity		(125)	(123)

The financial statements on pages 46 to 49 were approved by the Commissioner on 16 October 2025 and were signed by:

Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 16 October 2025

(The notes on pages 50 to 56 form part of these accounts)

Statement of Cash Flows for the year ended 31 March 2025

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	2024-25	2023-24
		£'000	**£'000**
Cash flows from operating activities			
Net Operating Expenditure		(845)	(754)
Adjustments for non-cash transactions	3	29	30
(Increase)/Decrease in trade and other receivables	6	-	-
Increase/(Decrease) in trade and other payables	7	(60)	19
Interest on Lease Liabilities	8	1	1
Net cash outflow from operating activities		**(875)**	**(704)**
Cash flows from financing activities			
Grants from sponsoring department		843	813
Payment of lease liabilities	8	(29)	(29)
Net financing		**814**	**784**
Net increase/(decrease) in cash and cash equivalents in the period	5	(61)	80
Cash and cash equivalents at the beginning of the period	5	-	(80)
Cash and cash equivalents at the end of the period		**(61)**	**-**

(The notes on pages 50 to 56 form part of these accounts)

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

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 2023		(182)	(182)
Grants from sponsoring department		813	813
Comprehensive Net Expenditure for the year		(738)	(738)
Auditors Remuneration	3	(16)	(16)
Other reserves movements including transfers		-	-
Balance at 31 March 2024		(123)	(123)
Grants from sponsoring department		843	843
Comprehensive Net Expenditure for the year		(828)	(828)
Auditors Remuneration	3	(17)	(17)
Other reserves movements including transfers		-	-
Balance at 31 March 2025		(125)	(125)

(The notes on pages 50 to 56 form part of these accounts)

NOTES TO THE ACCOUNTS

Accounting policies

1. <u>**Statement of accounting policies**</u>

These financial statements have been prepared in accordance with the 2024-25 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.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

1.2 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.

1.3 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.

1.4 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 non-financial items in line with COSICA's expected purchase and usage requirements and COSICA is therefore exposed to little credit, liquidity or market risk.

1.5 Trade and Other Payables

Trade and other payables are measured at cost.

1.6 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. COSICA has no known liabilities for the year.

1.7 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.

1.8 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.

1.9 Restatement

During the preparation of the 2024-25 financial statements, a review of expenditure classifications identified that £22.7k of costs previously reported under Consultancy in 2023-24 related to routine, business-as-usual services. In line with DoF guidance FD (DFP) 07/12, these services are more appropriately classified as Managed Services. Accordingly, these costs have been restated from Consultancy to Managed Services in the 2024-25 financial statements.

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

	2024-25 £'000	2023-24 £'000 (Restated)
Staff Costs[1]:		
Wages and Salaries	355	325
Social Security Costs	38	35
Other Pension Costs	115	95
Agency Staff Costs	126	58
Office Services	50	105
Professional Costs	38	17
Accommodation Costs	34	31
Managed Services[2]	19	23
Auditors' remuneration and expenses	17	16
Staff Related Costs	15	10
Other	7	6
Non capital Purchases	1	2
Interest Charges	1	1
Non-cash items:		
Depreciation	29	30
Total	845	754

During the year COSICA purchased £Nil non-audit services from its auditor, NIAO (2023-24: Nil)

[1]Further analysis of staff costs is located in the Staff Report on page 34
[2]Classified as Consultancy Costs in 2023-24, restated as Managed Services in 2024-25 (see Note 1.9)

4. Property, plant and equipment

2024-25	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2024	57	57
Additions	-	-
At 31 March 2025	**57**	**57**
Depreciation		
At 1 April 2024	9	9
Charged in year	29	29
At 31 March 2025	**38**	**38**
Carrying amount at 31 March 2024	**48**	**48**
Carrying amount at 31 March 2025	**19**	**19**
Asset financing		
Finance Leased	19	19
Carrying amount 31 March 2025	**19**	**19**

2023-24 (Restated)	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2023	49	49
Additions	57	57
Disposals*	(49)	(49)
At 31 March 2024*	**57**	**57**
Depreciation		
At 1 April 2023	28	28
Charged in year	30	30
Disposals*	(49)	(49)
At 31 March 2024*	**9**	**9**
Carrying amount at 31 March 2023	**21**	**21**
Carrying amount at 31 March 2024	**48**	**48**
Asset financing		
Finance Leased	48	48
Carrying amount 31 March 2024	**48**	**48**

**Restatement of 2023-24 figures to reflect the disposal of the Queen's Court lease, which expired on 13 December 2023*

5. Cash and cash equivalents

	2024-25 £'000	2023-24 £'000
Balance at 1 April	-	(80)
Net change in cash and cash equivalent balances	(61)	80
Balance at 31 March	**(61)**	**-**
The following balances at 31 March were held at:		
Commercial banks and cash in hand	(61)	-
Balance at 31 March	**(61)**	**-**

6. Trade receivables, financial and other assets

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year		
Prepayments	2	2
Total	2	2

7. Trade payables, financial and other liabilities

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year		
Bank Overdraft	61	-
Trade Payable	-	4
Accruals	65	120
Current part of lease liabilities	20	36
Total	146	160

	2024-25 £'000	2023-24 £'000
Amounts falling due after more than one year		
Leases	-	13
Total	-	13

8. Leases

COSICA, from April 2022, and in line with the accounting treatment of IFRS 16, have recorded the lease on the property at Queen's Court as a finance lease. An interest charge of £829 was incurred in respect of the lease for the 2024-25 year (2023-24: £826). The following commitments are recorded across the period of the lease.

8.1 *Quantitative disclosures around right-of-use assets*

	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2024	57	57
Additions – new leases	-	-
At 31 March 2025	**57**	**57**
Depreciation		
At 1 April 2024	9	9
Depreciation charged in year	29	29
At 31 March 2025	**38**	**38**
NBV at 31 March 2024	**48**	**48**
NBV at 31 March 2025	**19**	**19**

8.2 *Quantitative disclosures around lease liabilities*

	2024-25 £'000	2023-24 £'000
Buildings		
Not later than one year	20	36
Later than one year but not later than five years	-	13
Later than five years	-	-
Less interest element	-	(1)
Present Value of obligations	**20**	**48**

8.3 *Quantitative disclosures around cash outflow for leases*

	2024-25	2023-24
	£'000	£'000
Total cash outflow for lease	29	29

9. Related-party transactions

COSICA is a NDPB 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.

	2024-25	2023-24
	£'000	£'000
Grant-in-Aid from TEO	843	813
Expenditure with TEO – amount outstanding at year end was £NIL (2023-24: £39k)	484	397
Expenditure with DoF – amount outstanding at year end was £4k (2023-24: £49k)	50	73
Expenditure with DoJ – amount outstanding at year end was £2k (2023-24: £3k)	10	6

10. Events after the Reporting Period

An independent statutory review of COSICA was carried out by Professor Alexis Jay CBE and the final report submitted to TEO in February 2025.

Subsequent to the reporting date, on 3 June 2025, TEO Sponsor Branch confirmed that Ministers accepted the recommendation that COSICA continue for a further 2 years, until December 2027.

The extension supports management's assessment of going concern.

Date for authorisation for issue

The Accounting Officer authorised these financial statements for issue on 17 October 2025.