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THE COMMISSIONER FOR SURVIVORS  
OF INSTITUTIONAL CHILDHOOD ABUSE

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# The Commissioner for Survivors of Institutional Childhood Abuse

Annual Report and Accounts 2021-2022

**Laid before the Northern Ireland Assembly under the  
Historical Institutional Abuse (Northern Ireland) Act 2019  
by The Executive Office on 22 February 2023**

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Any enquiries related to this publication should be sent to us at The Commissioner for Survivors of Institutional Childhood Abuse, 5<sup>th</sup> Floor South, Queen's Court, 56-66 Upper Queen Street, Belfast, BT1 6FD or email [admin@cosica-ni.org](mailto:admin@cosica-ni.org).

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## A) PERFORMANCE REPORT



### Commissioner's Foreword

The Office of the Commissioner for Survivors of Institutional Childhood Abuse was established in December 2020 and had its first full operational year in 2021-2022.

The role of the Commissioner for Survivors of Institutional Childhood Abuse was a recommendation of the Historical Institutional Abuse Inquiry and was placed on a statutory basis by the Historical Institutional Abuse (Northern Ireland) Act 2019. The same act established the Historical Institutional Abuse Redress Board.

In total, it took almost four years from the publication of the Inquiry's report for that appointment to be made. Setting up a new non-departmental public body, like setting up any other new organisation, is challenging particularly in the midst of Covid.

During the year, my office received and responded to 473 queries from victims and survivors of historical institutional childhood abuse. I have felt both grateful and humbled in my engagement with victims and survivors and the fact that they have come to a relatively new office with their queries and concerns.

Each survivor is an individual and their lived experiences are unique to them. Victims and survivors have shared with me their experiences of deprivation and the abuses perpetrated on them and other children. This includes the anguish of knowing others were being abused, to underline again the findings by the Inquiry of systemic abuse of children.

Victims and survivors have also voiced to me their anger and frustration of their hard-fought struggles that have still not been resolved. They have shared their sadness that family, friends and loved ones, some of whom they were separated from as children, have passed before seeing the vindication of those struggles.

In 2021-2022, there were still outstanding recommendations of the Inquiry report to be implemented including:

1. A public apology by the Northern Ireland Executive and relevant institutions to victims and survivors of historic institutional childhood abuse;
2. A memorial "to remind legislators and others what many children experienced in residential homes";

3. Financial contributions by the relevant institutions to the overall cost of the Historical Institutional Abuse (HIA) Redress Board and specialist support services; and
4. The publicising of the HIA Redress Board in Northern Ireland and elsewhere.

As Commissioner, I consistently advocated alongside victims and survivors for these outstanding recommendations to be implemented. On 11<sup>th</sup> March 2022, victims and survivors heard Northern Ireland Executive Ministers and representatives of the relevant institutions publicly apologise for the systemic abuse perpetrated on children as well as the failure to prevent and detect that abuse.

My work as Commissioner for Survivors of Institutional Childhood Abuse is to represent the interests of victims and survivors. There are legacy recommendations of the Inquiry yet to be implemented; responsibilities and duties under the Historical Institutional Abuse (Northern Ireland) Act 2019 to ensure agencies and services are meeting the needs of victims and survivors as well as emerging issues. My goal going forward is to ensure those outstanding recommendations are honoured, legislative commitments are met and that the needs of victims and survivors of institutional childhood abuse are central.

From one day to the next, our work would not be possible without the support of the victims and survivors. Thank you.



**Fiona Ryan**  
**Commissioner for Survivors of Institutional Childhood Abuse**  
**Accounting Officer**  
**Date: 16 February 2023**

## OVERVIEW

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

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

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

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

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

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

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

### **The Commissioner**

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

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

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

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

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

It also aligns with the objective 2.11 in the TEO Business Plan 1/20 which states that the Department will "Continue with HIA implementation work to establish the structures necessary to pay compensation and advocacy and support for victims and survivors".

### **Mission**

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

### **Values**

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

#### **Victim and Survivor Focused**

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

#### **Rights Based**

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

#### **Trauma-Aware**

The Office of the Commissioner works to ensure that staff are aware of the impact of trauma and sensitive in their engagement with victims and survivors. While the office

does not provide health and social care services (we provide victims and survivors with information on available services and signpost accordingly) we work at all times to be responsive to the needs and concerns being expressed by victims and survivors.

### **Purpose, aims and activities**

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

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

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

### **Principal Risks and Uncertainties**

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

The year 2021-2022 marked the first full year of operations of the Office of the Commissioner. The office faced both internal and external challenges, a number inherent to establishing a new non-departmental public body.

- Internal challenges included:
  - Recruitment of staff (the original business plan had been predicated on secondments from the Northern Ireland Civil Service)
  - Development of governance infrastructure including appointment of an Audit and Risk Assurance Committee (ARAC)
  - Development of appropriate systems and processes and accompanying policies
- External challenges included:
  - Ongoing public health issues presented by Covid



- Difficulties presented by the sequencing of key projects in the overall Historical Institutional Abuse (HIA) programme, for example, the establishment of the Office of the Commissioner and support services to victims and survivors nine months after the establishment of the HIA Redress Board
- Political situation which caused specific challenges in bringing forward the public apology to victims and survivors as recommended by the 2017 Inquiry report into Historical Institutional (Childhood) Abuse.

### **Going Concern**

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

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

### **Performance Overview**

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

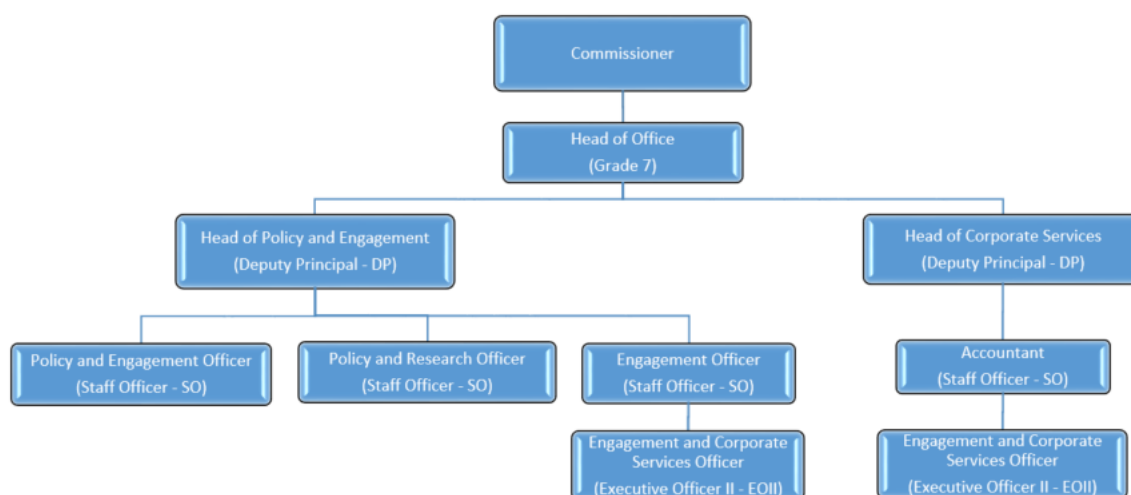
Progress on fulfilling the work programme of the office was carried out through the following methodologies:

- Engagement with victims and survivor group representatives and individual survivors;
- Engagement with key service providers both general and specialist;
- Engagement with the President and Secretary of the HIA Redress Board;
- Engagement with political stakeholders including the Committee for the Executive Office;
- Providing general information and advice to survivors particularly in relation to applying for Redress;
- Researching and providing advice to government and TEO on matters relating to Historical Institutional (Childhood) Abuse;
- Engaging with Northern Ireland and international experts and/ or government representatives to ascertain best international practice and experience in order to inform advice;
- Providing briefings to the Committee for the Executive Office on matters related to Historical Institutional (Childhood) Abuse;
- Raising public awareness of key issues related to Historical Institutional (Childhood) Abuse by contributing to commentary and debate in the media; and
- Establishing systems and processes.

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

## Organisational Structure

The intended staffing structure for COSICA is outlined below. Recruitment and capacity were ongoing challenges for the organisation. By the end of the financial year, the Commissioner, 1 Grade 7, 2 DPs, 1 SO, 1 SO Accountant and 2 EOII's were in post.



## Performance Analysis

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

The Office of the Commissioner worked to recruit a team within the outline of the staffing structure provided. Each team member shared commitment and resilience to the demands and fast paced requirements of providing support to the Commissioner, ensuring advocacy for victims and survivors was available, as outlined in the HIA Inquiry Report and Recommendations.

During this year of operation, we undertook the following:

## Engagement with Victims and Survivors of Historical Institutional Abuse

In the year 2021-2022, the Office of the Commissioner received **473** queries from victims and survivors and their families, mostly in Northern Ireland but also from victims and survivors residing in Great Britain, the Republic of Ireland, other parts of Europe, North America and Australia. We were mindful, and remain mindful, that for victims and survivors getting in touch with our office or even disclosing that they were abused as children in an institution can be extremely difficult. We aimed, and

continue to do so, in our engagement with victims and survivors whether in person, over the phone or in writing to be sensitive, trauma-informed and respectful to the individual and their experiences.

A new case management database was procured and implemented during the period in order to manage queries. The database provides a secure means of storing personal data relevant to queries. It also allows us to develop further insights into areas of interest to victims and survivors and to monitor more effectively our responses.

Queries from victims and survivors ranged from straightforward, information-based queries that may be concluded relatively quickly, to more complex issues which can require more extended engagement, research and follow-up.

Approximately half of all queries received this year related to concerns individuals had in relation to the redress process. The Commissioner has a legislative responsibility to provide general information and advice to anyone seeking to apply for redress.

The Commissioner endeavoured to engage with as many victims and survivors as possible throughout the year while adhering to Covid restrictions. We were also conscious of the passing of victims and survivors in the year and the additional challenges that Covid presented to many victims and survivors particularly to those with mental health struggles. Covid placed an even bigger emphasis on ensuring information was available, accessible and easily understood.

We ensured that the organisation's website was, and continues to be a source of key information to victims and survivors and other stakeholders. The provision of having a list of FAQs related to the redress process and the support services available to victims and survivors in Northern Ireland has been important, while ensuring it is updated with any new queries that others may find of interest.

### **Historical Institutional Abuse Inquiry Recommendation: Public Apology to Victims and Survivors**

The Commissioner advocated throughout the year for a public apology by the Northern Ireland Executive and relevant institutions to victims and survivors of institutional childhood abuse. The public apology was an outstanding recommendation of the 2017 Historical Institutional Abuse Inquiry Report.

Victims and survivors received a public apology from the Northern Ireland Executive and five of the relevant institutions in Parliament Buildings Stormont Estate on 11<sup>th</sup> March 2022.

The Commissioner was acutely aware through the engagement with victims and survivors of the diverse range of opinions in relation to the public apology with some victims and survivors wanting the apology and others equally opposed. This spectrum of opinion had been acknowledged in the recommendation for a public apology in the Historical Institutional Abuse Inquiry report.

The Commissioner engaged with the victim and survivor group representatives, individual survivors, departmental officials and service providers throughout the year in relation to the apology. In addition, meeting with academics with relevant research in public apologies and international stakeholders who had been involved in public apologies to understand best practice and inform views. The Commissioner provided her views via briefings to the First Minister and Deputy First Minister and the Northern Ireland Assembly Committee for The Executive Office.

Throughout the process the Commissioner prioritised the engagement with victims and survivors, including those who were opposed to the apology. As part of The Executive Office's Apology Project Group, the Commissioner endeavoured to ensure the views of victims and survivors, including those objecting to the apology, were also acknowledged and understood at every stage.

The Commissioner in her address on the day of the apology, conveyed the lifelong impact of pain and suffering endured by victims and survivors from the abuse inflicted on them by institutions. Acknowledging that for many victims and survivors no apology would ever be sufficient in response to the abuse they had experienced in and by institutions and the state's failure to prevent and detect that abuse.

A priority for the Commissioner before, during and after the apology was to ensure that service providers, particularly crisis services and other mental health support services, were aware that victims and survivors of historical institutional childhood abuse could be reaching out to seek support and potentially be in crisis. She engaged with service providers in Northern Ireland, Britain and the Republic of Ireland before the apology and followed up again afterwards.

Engaging with the PSNI was also a priority for the Commissioner. She advised that the apology could potentially result in victims and survivors getting in contact to disclose abuse.

### **Historical Institutional Abuse Inquiry Recommendation: Memorial**

The Historical Institutional Abuse Inquiry recommended that a suitable physical memorial be put in place in Parliament Buildings or in the grounds of Stormont Estate to remind legislators and others of what children experienced in these institutions. The Inquiry stated that the memorial should be funded by the Northern Ireland Executive. It recommended that the design of such a memorial should be chosen by competition conducted by the Arts Council of Northern Ireland and that the Arts Council should invite representatives of those who were abused as children in residential institutions to help in the selection of the successful design.

The Commissioner was proactive in engaging with the Arts Council of Northern Ireland on the memorial to better understand its plans – a process which had been initiated in 2017. Offering her support to move the recommendation forward, the Commissioner briefed political stakeholders on the need to implement this recommendation while again recognising the range of views in relation to the memorial. She further recommended that consideration be given to a memorial programme which could encompass education, museum, other arts initiatives etc.

## **Historical Institutional Abuse Inquiry Recommendation: Contribution by the relevant institutions to the cost of Redress and specialist services**

The Commissioner met with the independent facilitator tasked with bringing forward the Historical Institutional Abuse Inquiry report recommendation that contributions be made by relevant institutions to the cost of redress and specialist services.

Sharing views in relation to same, including that these contributions were long overdue; it was viewed as an issue of the institutions being held accountable and for some victims and survivors undermined the authenticity of any apology offered. Fundamentally institutions needed to meet their long overdue obligations to contribute to the cost of redress and specialist services.

The Commissioner facilitated engagement between the victims and survivor groups and the independent facilitator in order that he could hear directly from survivors their views on contributions. She continues to advocate that the process of securing these contributions should move forward.

### **Redress**

The Commissioner has responsibility under the Historical Institutional Abuse (Northern Ireland) Act 2019 *Functions relating to the Board* etc to provide general information and advice to victims and survivors considering applying for redress. Since the Commissioner's office was established in December 2020, staff have continued to provide general information to victims and survivors wishing to apply for redress and have established an online FAQs resource as well as telephone advice and consultation as requested.

The Commissioner has engaged with the HIA Redress Board and provided qualitative feedback relating to victims and survivors' experiences of the redress process as shared with the Commissioner. Under the Act, Section 28.3 The Commissioner must monitor the operation of the Board. The Commissioner highlighted whilst engaging with the Board, the need to understand the potential emotional impact of applying for redress to victims and survivors; current challenges victims and survivors were experiencing in relation to the process including understanding of the process; communications around the process; and promoting increased understanding of the need for therapeutic support to victims and survivor journey at each stage of process.

The process of having to recall abuse can potentially be re-traumatising including in the context of applying for redress. The Commissioner engaged with the Victims and Survivors Service (VSS) to ensure victims and survivors who wanted to, could be supported to provide statements of their experience in a therapeutic environment. The VSS agreed to provide this support to victims and survivors of historical institutional childhood abuse.

The Commissioner advocated with victims and survivor group representatives for a review of the redress process. The Northern Ireland Assembly passed a motion calling for a review in July 2021. The Commissioner consistently called for the review

to be implemented and it was finally initiated in December 2021. The Commissioner and her team participated in the review and engaged with victims and survivor group representatives to inform her views.

The Commissioner's priorities regarding Redress will continue to be: providing information and advice to victims and survivors considering applying for Redress; engaging with victims and survivors on their experiences of Redress; contributing to improving the Redress experience for victims and survivors including critically evaluating the review of the Redress process; developing a monitoring framework with HIA Redress Board reflecting her statutory responsibilities; advocating for a campaign to raise awareness among victims and survivors of their redress entitlements.

### **Advocacy with Political Stakeholders and others**

The Commissioner was asked to provide briefings to First Minister and Deputy First Minister on various issues outlined above. Providing advice on key areas on request, the Commissioner briefed the Committee for the Executive Office four times in 12 months and used these opportunities to advocate for the interests of victims and survivors.

She also brought to the attention of the Head of the Northern Ireland Civil Service the outstanding recommendations of the Historical Institutional Abuse Inquiry and the review of the redress process in the aftermath of the political crisis in February 2022 asking what the civil service intended to do to advance these issues in light of the political situation. The Commissioner engaged with TEO Departmental officials regarding how progress could be made in relation to same.

### **Governance**

The operation of the Commissioner for Survivors of Institutional Childhood Abuse is in the context of legislative remit as set out by the Historical Institutional Abuse (Northern Ireland) Act 2019 and a partnership agreement between the Commissioner and the office's sponsoring department, The Executive Office. COSICA is working with TEO to finalise the partnership agreement. The partnership agreement is currently with TEO for comments. The Commissioner is also the Accounting Officer, providing quarterly assurance statements and reports as well as monthly consumption reports.

The Commissioner and the team engage with departmental officials from The Executive Office in quarterly Accountability meetings where governance, finance and performance are discussed and reviewed with the department. During the year, the Office of the Commissioner procured internal audit for the organisation. The Office also undertook a process to recruit and appoint an Audit and Risk Assurance Committee in furtherance of its governance obligations.

## Financial performance

The financial statements on page 37 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.

Comprehensive net expenditure for the year was £527k (2020-21 £116k). Salaries accounted for 77% of total expenditure for the year.

During the year, COSICA was financed by TEO engaging specifically with the department's Historical Institutional Abuse/ Implementation Branch. The total amount of grant in aid received in the year was £560k. The initial budget allocation for 2021-22 was £786k, this was revised to £629k in the January monitoring round. In-year pressures and easements are reported to the Department through monthly consumption reports, quarterly performance reports and quarterly accountability meetings.

COSICA's bank account was set up in May 2021 and is managed by the Cash Management team in AccountNI.

## Going forward for 2022-2023

Looking forward to 2022-23, the budget allocation for the Office of the Commissioner remains at £786k.

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 best advocate for the interests of victims and survivors. The Commissioner will develop a three-year corporate plan reflecting her statutory remit, the principal aim being to promote the interests of victims and survivors of historical institutional childhood abuse. She will also seek to:

- advocate for the remaining recommendations of the Inquiry to be implemented including Memorial and contributions by the relevant institutions to the cost of redress and specialist services
- provide general information and advice to victims and survivors considering applying for redress
- in partnership with other agencies to increase awareness through a publicity campaign of the redress scheme among victims and survivors of historical institutional childhood abuse
- develop monitoring frameworks with both the HIA Redress Board and VSS
- engage with other agencies to encourage the provision and co-ordination of relevant services as outlined in the legislation to meet the needs of victims and survivors of institutional childhood abuse and identify any gaps
- establish an advisory panel of victims and survivors which will be a forum for discussion and consultation with victims and survivors
- identify emerging issues relating to the interests of victims and survivors
- commission research to advance the above

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

### **Anti-corruption and anti-bribery matters**

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

### **Sustainability Report**

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

Sustainability measures will include:

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



**Fiona Ryan**  
**Commissioner for Survivors of Institutional Childhood Abuse**  
**Accounting Officer**  
**Date: 16 February 2023**



## **B) ACCOUNTABILITY REPORT**

### **Corporate Governance Report**

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

### **Accounting Officer's Report**

The Commissioner, as Corporation Sole presents the Corporate Governance Report and the Financial Statements for the year ended 31 March 2022.

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

A further important aspect of COSICA's governance framework is its Audit and Risk Assurance Committee. Although not in place at year end, the recruitment process commenced post year end with appointments made in June 2022.

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

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

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

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

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

Full compliance with the Audit and Risk Assurance Committee Handbook (NI) is an essential requirement. In the event of significant non-compliance with the handbook's

five good practice principles (or other non-compliance) discussion will be required with the Department and a full explanation provided in the annual Governance Statement.

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

### **Register of Interests**

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

### **Personal Data Related Incidents**

There were no incidences of loss of information assets or personal data during 2021-22 which were required to be reported to the Information Commissioner's Office (ICO). The office of the Commissioner registered with the ICO in July 2021 and formalised a Draft Data Protection Policy and Data Protection Impact Assessment submitted to TEO Sponsor branch in November 2021. A Head of Corporate Services (DP) was appointed in June 2021 and a Certified Data Protection course was completed in August 2021 to ensure a certified Data Protection Officer was in post.

### **Political Donations and Expenditure**

COSICA did not make any political donations during the period.

### **Events after the Reporting Period**

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

### **Auditors**

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

## Statement of Accounting Officer's Responsibilities

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

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

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

The Accounting Officer of TEO has designated the Commissioner as the Accounting Officer of COSICA. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding COSICA's assets, are set out in Managing Public Money Northern Ireland published by DoF.

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

## **Corporate Governance Statement**

### **Governance Framework**

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

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

At year end COSICA continued to work on establishing a Corporate Governance Framework and proportionate internal control and risk management arrangements.

COSICA is required to follow the principles, rules, guidance and advice in Managing Public Money Northern Ireland.

### **TEO Oversight Arrangements**

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

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

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

- Quarterly Assurance Statements;
- Monthly Resource Consumption Returns (in a standard format); and
- Quarterly Accountability and Liaison Meetings (attended by the Commissioner and senior staff).

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

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

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

As Commissioner I attended 3 Quarterly Accountability Meetings with senior staff from the department. COSICA has operated a 'no surprises' policy in respect of ensuring that officials in the Department are aware of all material events, transactions and other issues that could be considered contentious or attract public comment, whether positive or negative.

COSICA has a fraud policy and fraud response plan, incorporating whistleblowing arrangements.

During the year 1 April 2021 to 31 March 2022, COSICA did not report any attempted or suspected frauds.

### **Conclusion**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the Governance framework and its implementation within COSICA. COSICA is a new organisation and was still in its first full year of operation at 31 March 2022. Recruitment challenges associated with reaching appropriate staffing levels have been an ongoing identified risk for the organisation.

At 31 March 2022, the organisation had the assurance of the appointment of Internal Audit (appointed in February 22) and prior year External Audit but did not have an Audit and Risk Assurance Committee. As a Corporation Sole with Accounting Officer responsibilities, these are risks to the organisation. In mitigation, I will continue to engage and comply with HIA Implementation Branch governance and accountability framework. I have and will continue to prioritise recruitment within the organisation to mitigate against overall capacity issues and the risk to programme and governance of the organisation.

My governance priorities in 2021-22 included:

- development an appropriate governance framework
- recruitment of the appropriate senior staff
- appointment of Internal Auditors with a view to contributing to the development of an effective internal control framework with the appropriate policies and procedures in place
- appointment of COSICA Audit and Risk Assurance Committee and setting out a reporting schedule for that committee

## Remuneration and Staff Report

### a) Remuneration Report

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

### Remuneration Policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS) in the NICS, is approved by the Minister of Finance. The Minister set the 2021-22 NI public sector pay policy (March 2021).

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay awards for NICS staff, including SCS, for 2020-21 were paid in June and July 2021. The pay awards for 2021-22 were paid in September and October 2021. The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

### Service Contracts

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

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

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org)

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

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

Name	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total (to nearest £1,000)	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Fiona Ryan	75-80	70-75	-	-	18	8	90-95	80-85

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

## Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by COSICA and thus recorded in these accounts.

## Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs (HMRC) as a taxable emolument. There were no benefits in kind provided in the period.

## Fair Pay Disclosure (Audited Information)

### Pay Ratios

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

The banded remuneration of the highest-paid director in COSICA in the financial year 2021-22 was £75,000 - £80,000 (2020-21, £70,000 - £75,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

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

2020-21	25 <sup>th</sup> percentile	Median	75 <sup>th</sup> percentile
Total remuneration (£)	26,051	31,895	39,909
Pay ratio	2.8:1	2.3:1	1.8:1

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

For 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2021-22, Nil (2020-21, Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £26,000 to £77,500 (2020-21, £26,000 to £72,500).

The change in pay ratio is due to the change in number and composition of the team from 2020-21 to 2021-22.

### Percentage Change in Remuneration

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

- a) salary and allowances, and
- b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

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

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

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

### Pension Benefits (Audited Information)

Name	Accrued pension at pension age as at 31/03/2022	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2022	CETV at 31/03/2021	Real Increase in CETV
	£'000	£'000	£'000	£'000	£'000
Fiona Ryan	0 – 5	0 – 2.5	20	6	9

### Northern Ireland Civil Service (NICS) Pension Schemes

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

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



choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g. legacy PCSPS (NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS (NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

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

Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (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%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 - 31 March 2023 are as follows:

<b>Annualised Rate of Pensionable Earning (Salary Bands)</b>		<b>Contribution Rate – All members</b>
From	To	<b>From 01 April 2022 to 31 March 2023</b>
£0	£24,449.99	4.60%
£24,450.00	£56,399.99	5.45%
£56,400.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits values 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) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real Increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### **Compensation for loss of office (Audited Information)**

There were no compensation benefits paid by COSICA to any senior staff members during the year (2020-21: Nil).

## b) Staff Report

### Staffing the Office of the Commissioner

The Office of the Commissioner was established on 14 December 2020 with a Commissioner, a DP, SO and EO2/personal secretary in place and a projected staff complement of 10. See the organisational structure presented in the Performance Overview.

The Grade 7, Secretary to the Commissioner/Head of Office, is responsible for supporting the Commissioner and the day to day running of the organisation as Head of Office. The Grade 7 is supported by two deputies, responsible for Policy and Engagement and Corporate Services. The original structure set out in the Business Case is currently under review.

The original Business case for staffing was predicated on secondees from the NICS, with permission from their department to stay for the duration of the Commissioner's term.

As of the 31<sup>st</sup> March 2022 COSICA had two full time NICS staff in post, secured until December 2025. The Commissioner advertised for staff for the remaining vacancies and no applications were received from NICS. Due to the mounting pressures of work and lack of staff the vacancies were advertised through Interchange with limited success in filling two posts, with one staff member then receiving a permanent position and leaving after 4 months. Agency staff have been used to fill four of the vacancies with a high turnover in the EO2 positions. Recruitment was recognised as work critical and TEO approved COSICA to procure an HR agency to assist with direct recruitment and to help with overseeing the necessary human resource requirements to facilitate the recruitment process.

### Staff Costs

#### Staff Numbers and Related Costs (Audited Information)

	Commissioner	Permanently employed staff	Others	2021-22 £'000 Total	2020-21 £'000 Total
Wages and salaries	77	-	240	317	63
Social security costs	9	-	16	25	7
Other pension costs	26	-	36	62	19
<b>Sub Total</b>	<b>112</b>	<b>-</b>	<b>292</b>	<b>404</b>	<b>89</b>
Less recoveries in respect of outward secondments	-	-	-	-	-
<b>Total net costs</b>	<b>112</b>	<b>-</b>	<b>292</b>	<b>404</b>	<b>89</b>

Others include the cost of staff sourced from employment agencies at a cost of £90,868 (2020-21: £Nil).

## Pension Arrangements

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

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

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

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

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

For 2021-22, employers' contributions of £62,080 were payable to the NICS pension arrangements (2020-21 £19,199) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2020-21 £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% (2020-21, 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% (2020-21 £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 (2020-21: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2020-21: £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	2021-22 Total	2020-21 Total
Commissioner	-	1	1	1
Directly Employed	-	-	-	-
Agencies		1	1	-
Other	-	4	4	3
<b>Total</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>4</b>

#### COSICA Staffing Statistics

The table below shows COSICA staff broken down by gender:

	Male	Female	2021-22 Total	2020-21 Total
Directly Employed	-	-	-	-
Other	-	6	6	4
<b>Total</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>4</b>

#### Staff Turnover

The staff turnover percentage for 2021-22 was 92%, (2020-21: 0%). The high turnover of staff was largely due to the Office of the Commissioner's dependency on agency staff.

## **Reporting of Civil Service and Other Compensation Schemes – Exit Package**

COSICA incurred no expenditure on compulsory redundancies or other departures during 2021-22 (2020-21 – None).

### **Absence Management**

Staff attendance is actively managed, and the organisation's absence figure (average days lost per staff year) for 2021-22 was 2.8 days (2020-21: 0 days). The average within the NI Civil Service for 2021-22 was 12.2 days (2020-21: 9.8 days).

### **Consultancy**

During the year COSICA used an external consultant for media and communications advice £11.9k (2020-21: Nil). Construction & Procurement Delivery (CPD) were consulted regarding procurement projects, costing £8.3k (2020-21: Nil). A human resource consultancy firm was appointed in March 2022, incurring costs of £0.3k (2020-21: Nil). Total expenditure on consultancy fees for the year was £20.5k (2020-21: Nil).

## **STAFF POLICIES**

### **Employment, training and advancement of disabled persons**

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

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

### **Learning and Development**

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

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

## **Equality, Diversity and Inclusion**

The NICS People Strategy 2018-21 places diversity and inclusion at its centre and includes a range of actions that will help accelerate the NICS' ambition to be a service that reflects the society we serve.

As a new organisation established in December 2020 COSICA committed to developing an equal opportunities policy and is committed to a policy of equality of opportunity in its employment practices. COSICA has worked to ensure that no actual or potential job applicant or employee is discriminated against, either directly or indirectly, on the grounds of gender (including gender reassignment), marital or civil partnership status, disability, race, religious or political opinion, age, having or not having dependants and sexual orientation.

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

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

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

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

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

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



### **Employee Involvement**

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

### **Employment and Occupation**

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

### **Off-Payroll Engagements**

There were no off-payroll engagements within the reporting threshold during the year.

## Assembly Accountability and Audit Report

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

### Assembly Accountability Disclosures

**I. Losses and special payments (Audited Information)**

COSICA advises losses and special payments should be noted where total losses exceed £250,000 and states that individual losses of more than £250,000 should be noted separately. There were no Losses or Special payments during 2021-22 (2020-21: Nil).

**II. Fees and Charges (Audited Information)**

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

**III. Remote Contingent Liabilities (Audited Information)**

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



**Fiona Ryan**  
**Commissioner for Survivors of Institutional Childhood Abuse**  
**Accounting Officer**  
**Date: 16 February 2023**

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

### Opinion on financial statements

I certify that I have examined the financial statements of The Commissioner for Survivors of Institutional Childhood Abuse for the year ended 31 March 2022 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 Commissioners for Survivors of Institutional Childhood Abuse's affairs as at 31 March 2022 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 this 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 Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

## Other Information

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

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

I have nothing to report in this regard.

### **Opinion on other matters**

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office's directions made under the Historical Institutional Abuse (Northern Ireland) Act 2019; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

In the light of the knowledge and understanding of The Commissioner for Survivors of 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 is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- 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 through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on The Commissioner for Survivors of Institutional Abuse's compliance with laws and regulations;
- making enquiries of internal audit and management as to 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;
- 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 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; and

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](http://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**

**20 February 2023**

## C) FINANCIAL STATEMENTS

### Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

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

		2021-22	2020-21
	Note	£000	£000
<b>Total Operating Income</b>		-	-
Staff Costs	3	(404)	(89)
Other Operating Expenditure	3	(123)	(27)
<b>Total operating expenditure</b>		<u>(527)</u>	<u>(116)</u>
<b>Net expenditure for the year</b>		<u>(527)</u>	<u>(116)</u>
<b>Other comprehensive net expenditure</b>		-	-
<b>Comprehensive net expenditure for the year</b>		<u>(527)</u>	<u>(116)</u>



**Statement of Financial Position  
as at 31 March 2022**

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.

		<b>2022</b>	<b>2021</b>
		<b>£000</b>	<b>£000</b>
	<b>Note</b>		
<b>Current assets</b>			
Trade and other receivables	<b>7</b>	2	-
Cash and cash equivalent	<b>6</b>	16	-
<b>Total assets</b>		<u>18</u>	<u>-</u>
<b>Current liabilities</b>			
Trade and other payables	<b>8</b>	(101)	(116)
<b>Total current liabilities</b>		<u>(101)</u>	<u>(116)</u>
<b>Total assets less total liabilities</b>		<u>(83)</u>	<u>(116)</u>
<b>Taxpayers' equity and other reserves</b>			
General reserve		(83)	(116)
<b>Total equity</b>		<u>(83)</u>	<u>(116)</u>



**Fiona Ryan**  
**Commissioner for Survivors of Institutional Childhood Abuse**  
**Accounting Officer**  
**Date: 16 February 2023**

**Statement of Cash Flows**  
**for the year ended 31 March 2022**

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.

	<b>Note</b>	<b>2021-22</b>	<b>2020-21</b>
		<b>£'000</b>	<b>£'000</b>
<b>Cash flows from operating activities</b>			
Net operating expenditure		(527)	(116)
Increase/(Decrease) in trade and other receivables	7	(2)	-
(Decrease)/Increase in trade and other payables	8	(15)	116
<b>Net cash outflow from operating activities</b>		<b>(544)</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
Grants from Sponsoring Department		560	-
<b>Net financing</b>		<b>560</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>16</b>	<b>-</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>16</b>	<b>-</b>

**Statement of Changes in Taxpayers' Equity  
for the year ended 31 March 2022**

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
<b>Balance at 31 March 2020</b>		-	-
Grants from Sponsoring department		-	-
Comprehensive Net Expenditure for the year		(104)	(104)
Auditors Remuneration	3	(12)	(12)
Other reserves movements including transfers		-	-
<b>Balance at 31 March 2021</b>		(116)	(116)
Grants from Sponsoring department		560	560
Comprehensive Net Expenditure for the year		(515)	(515)
Auditors Remuneration	3	(12)	(12)
Other reserves movements including transfers		-	-
<b>Balance at 31 March 2022</b>		(83)	(83)

## Notes to the Accounts

### Accounting policies

#### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by the Department of Finance.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of COSICA for the purpose of giving a true and fair view has been selected.

The particular policies adopted by COSICA are described below. They have been applied consistently in dealing with items that are considered material to the accounts. See IAS 1 and IAS 8 for further guidance.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

#### 1.2 Going Concern

There are currently no plans to dissolve COSICA. It is therefore appropriate to prepare the 2021-22 accounts on a going concern basis.

#### 1.3 Pensions

Present employees are covered by NICS pension schemes, which are administered by Civil Service Pensions (CSP) and are unfunded. COSICA recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the CPS schemes of amounts calculated on an accruals basis.

All pension contributions are charged to the SoCNE when incurred. Further details regarding the pension schemes are included in the Remuneration Report.

#### 1.4 Expenditure

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

#### 1.5 Value Added Tax

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

#### 1.6 Financial Instruments

##### *Recognition and de-recognition of financial assets and financial liabilities*

Financial assets and liabilities are recognised when COSICA becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the organisation no

longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

### **1.7 Trade and Other Payables**

Trade and other payables are measured at cost.

### **1.8 Operating leases**

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. Rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the period of the lease.

### **1.9 Segmental reporting**

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

### **1.10 Contingent liabilities**

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

### **1.11 Impending application of newly issued accounting standards not yet effective**

IFRS 16 has been issued but will not be effective in the public sector until 1 April 2022.

The COSICA has assessed the impact that the application of IFRS 16 will have on the comprehensive net expenditure for the financial year ending 31 March 2023 and on the statement of financial position at that date. The figures below are for existing leases as at 31 March 2022.

The standard is expected to decrease total expenditure in 2022/23 by approximately £710. The recognition of Right of Use assets associated with existing Operating Leases, is expected to increase the value of non-current assets by approximately £20,996.69, while liabilities will increase by approximately £20,286.74.

<b>SoCNE Impacts IFRS 16</b>	<b>£,000</b>
Depreciation expected – 2022/23	28
Interest expense expected – 2022/23	0.3
IAS 17 basis Rental payments expected – 2022/23	29
<b>Decreased Expenditure</b>	<b>0.7</b>

<b>SoFP Impacts IFRS 16</b>	<b>£,000</b>
<b>Existing IAS 17 Operating Leases – Right of Use Assets – 1 April 2022</b>	<b>49</b>
<b>Existing IAS 17 Operating Leases – Lease Liabilities – 1 April 2022</b>	<b>49</b>

## 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

	2021-22	2020-21
	£000	£000
Note		
Staff Costs <sup>1</sup> :		
Wages and Salaries	226	63
Social Security Costs	25	7
Other Pension Costs	62	19
Agency Staff Costs	91	-
Accommodation Costs	39	11
Office Services	25	-
Consultancy Costs	21	-
Professional Costs	18	2
Auditors' remuneration and expenses	12	12
Staff Related Costs	5	1
Non capital Purchases	2	1
Other	1	-
<b>Total</b>	<b>527</b>	<b>116</b>

During the year COSICA purchased £Nil non-audit services from its auditor, NIAO (2020-21: Nil)

## 4. Income

COSICA had no form of income in the year, all expenditure in the year was funded through Grant-in-Aid provided by TEO.

## 5. 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 the NDPB is therefore exposed to little credit, liquidity or market risk.

<sup>1</sup> Further analysis of staff costs is located in the Staff Report on page 25

**6. Cash and cash equivalents**

	<b>2021-22</b>	<b>2020-21</b>
	<b>£000</b>	<b>£000</b>
Balance at 1 April	-	-
Net change in cash and cash equivalent balances	16	-
<b>Balance at 31 March</b>	<b>16</b>	<b>-</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	16	-
<b>Balance at 31 March</b>	<b>16</b>	<b>-</b>

**7. Trade receivables, financial and other assets**

	<b>2021-22</b>	<b>2020-21</b>
	<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year</b>		
Prepayments	2	-
<b>Total</b>	<b>2</b>	<b>-</b>

**8. Trade payables, financial and other liabilities**

	<b>2021-22</b>	<b>2020-21</b>
	<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year</b>		
Accruals	100	116
Trade Payables	1	-
<b>Total</b>	<b>101</b>	<b>116</b>

**9. Provisions for liabilities and charges**

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

**10. Commitments under leases (IAS 17 disclosures)**

**Operating leases**

The original licence agreement for the office space was signed by TEO. A new licence agreement for the office space was issued by the Department of Finance and signed by COSICA in March 2022. £33k was included as an expense on Rent in the Statement of Comprehensive Net Expenditure.

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

	2021-22	2020-21
	£000	£000
<b>Obligations under operating leases for the following periods comprise:</b>		
<b>Buildings:</b>		
Not later than one year	29	33
Later than one year and not later than five years	20	30
Later than five years		-
	<hr/>	<hr/>
	49	63

**11. Contingent liabilities disclosed under IAS 37**

There were no contingent liabilities at 31 March 2022.

**12. Related-party transactions**

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

Grant-in-Aid from TEO during 2021-22 was £560k (2020-21: Nil).

As at 31 March 2022 COSICA owed TEO £21.8k (2020-21: £104k).

**13. Events after the Reporting Period**

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

**Date for authorisation for issue**

The Accounting Officer authorised the issue of these financial statements on 20 February 2023.