

**NICCY Annual Report and Accounts
For the year ended 31 March 2011**

Laid before the Northern Ireland Assembly
under the Commissioner for Children and Young People (Northern
Ireland) Order 2003
by the OFMDFM

on

15 December 2011



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DIRECTOR'S REPORT

The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB) sponsored by the Office of the First Minister and Deputy First Minister (OFMDFM). NICCY was established on 1st October 2003 under the Commissioner for Children and Young People (Northern Ireland) Order 2003.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2010/11 Government Financial Reporting Manual (FRoM) issued by the Department of Finance and Personnel in Northern Ireland (DFP).

Principal Activities

The Commissioner for Children and Young People for Northern Ireland's principal aim is to 'safeguard and promote the rights and best interests of children and young persons'. While the detailed powers are set out in the legislation, they may be grouped under three main areas as follows:

- Promoting children's rights - the Commissioner will be guided by the United Nations Convention on the Rights of the Child (UNCRC), an international agreement setting out how children should be treated and the rights that they have;
- Advising Government on children's rights and best interests – both in response to requests from Government and proactively as the Commissioner determines.
- Complaints and legal action - the Commissioner can deal with individual complaints from children and young persons, or their parents / guardians about any services that impact on those under 18 years of age (or under the age of 21 for those with a disability or leaving care);

Important Events Occurring After the Year End

On 23 June 2011 a major cost-saving drive in the operation of Commissions and Arms Length Bodies was announced. As part of this cost cutting exercise it is anticipated that NICCY will be moving from its current premises at Millennium House to Equality House in October 2011.

Results for the Year

The results for the Commissioner for Children and Young People for Northern Ireland for the period are set out in detail on page 41. The net expenditure for the year ended 31 March 2011 was £1,802,774. This net expenditure resulted in a balance in reserves of £362,224 at 31 March 2011.

Non Current Assets

Details of the movements of non current assets are set out in Notes 5 and 6 to the Accounts.

Research & Development

The Commissioner for Children and Young People for Northern Ireland does not engage in any research and development activities as defined by International Financial Reporting Standards (IFRS).

Charitable Donations

The Commissioner for Children and Young People for Northern Ireland made no charitable donations during the period.

Pensions Liabilities

Staff Pension Liabilities are borne by the Principal Civil Service Pension Scheme (NI) – see Remuneration Report and notes 1.8 and 2(b) to the Accounts.

Payments to Suppliers

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payers Code.

Unless otherwise stated in the contract, payment was due within 10 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the period 87.27% of bills were paid within this standard (87.26% in 2009/10).

Disabled Persons

The Commissioner for Children and Young People for Northern Ireland seeks to follow best practice guidance as set out in Disability Codes of Practice, on employment and the provision of services to disabled persons.

Equality of Opportunity

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

The Commissioner for Children and Young People for Northern Ireland will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commissioner for Children and Young People for Northern Ireland will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place.

Employee Involvement

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation and exchange of information at all levels within the

organisation through staff and team briefings. NICCY has made a commitment to be an Investor in People accredited organisation.

Sick Absence Data

During the course of the year, 2.5% of the available working days were lost due to staff sickness in NICCY (3.77% in 2009-10). This figure also includes long-term absence which contributed approximately 1.1% of the working days lost (2% in 2009-10).

Register of Interests

An up to date register of interests is maintained by the Accounting Officer and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Equality House, 7-9 Shaftesbury Square, Belfast BT2 7DP.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. He is head of the Northern Ireland Audit Office (NIAO) and he and his staff are wholly independent of the Commissioner for Children and Young People. He reports his findings to the NI Assembly.

The audit of the financial statements for 2010/11 resulted in an audit fee of £15,325 which is included in the Operating Costs within the Net Expenditure Account.

Disclosure of Audit Information

As far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware. The Accounting Officer has taken all steps that she ought to have taken to make herself aware of any audit information and to establish that the entity's auditors are aware of that information.

Offices of the Commissioner for Children and Young People for Northern Ireland:

Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Auditor:

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer



MANAGEMENT COMMENTARY

The Commissioner for Children and Young People for Northern Ireland has prepared this review in accordance with the Accounting Standards Board Reporting Statement: Operating and Financial Review. Following the spirit of the Reporting Standard, this Management Commentary shall focus on matters that are relevant to the interests of members. In the context of the Commissioner for Children and Young People for Northern Ireland, 'members' shall be all users of the accounts.

The Commissioner

On 19 December 2006, Patricia Lewsley was announced as the second Commissioner for Children and Young People and took up appointment on 8 January 2007. Ms Lewsley was re-appointed for a second and final term as Commissioner on 8 January 2011, for a period of 4 years.

Description of the Business

The mission of the Commissioner for Children and Young People for Northern Ireland (NICCY) is to:

Safeguard and promote the rights and best interests of children and young people.

While the detailed powers are set out in the legislation, they may be grouped under the three main areas identified under 'Principal Activities' within the Director's Report. To ensure that NICCY meets the aspirations set out in our mission statement and succeeds in carrying out its functions and duties under the legislation, NICCY carried out a large scale consultation in 2008. This was used to identify the following five priority areas of work:

- Play and Leisure;
- Having Your Say;
- Wellbeing and Mental Health;
- Protection; and
- Equal Treatment.

Following the identification of these priority areas, the Corporate Plan for NICCY for the period 2008/11 was produced. This was developed using the Balanced Scorecard tool, with NICCY arranging them into the following quadrants:

- Our stakeholders (children, young people, parents and others);
- How we do things;
- NICCY staff; and
- Money.

This Balanced Scorecard forms the basis against which NICCY measures its performance and reports to Government.



NICCY reports on its progress against objectives and targets within its annual Business Plan on a quarterly basis to OFMDFM. This management commentary section of the report details the broad outcomes and achievements over the course of the financial year 2010/11.

Full details of our priorities and objectives are set out in NICCY's Corporate Plan 2008/11, and the annual Business Plans, all of which are available on the NICCY website (www.niccy.org).

Corporate Governance

NICCY has a Senior Management Team (SMT), comprised of Commissioner, Chief Executive, Head of Legal and Casework, Head of Policy and Research and Head of Communications and Participation which meets on a fortnightly basis.

NICCY has established an Audit and Risk Committee, which is an independent advisory committee with no executive functions. The Committee provides an independent oversight on our work and supports the Commissioner in discharging her role in relation to managing risk, internal control and corporate governance. This is managed by carrying out an independent appraisal of these areas and advising on the adequacy of procedures and processes in place and assurances received. The committee normally meets four times a year. The agenda and papers are circulated to members before meetings and minutes are taken of the Committee's discussions, decisions and actions. Committee members' terms of office expired in early 2010/11 resulting in a recruitment and selection exercise to appoint a new committee with effect from June 2010. The Chair, Mr Bob McCann, was re-appointed for a further term alongside two new committee members, Ms Danielle McWall and Ms Julie Erskine. Outgoing committee members, Ms Hilary McCartan and Mr John Fenton attended their final Audit and Risk Committee meeting on 26 May 2010.

The term of office of the NICCY Ethics Committee expired in 2010/11, and the structures for the ethical scrutiny of NICCY research projects were put under review. In the absence of a NICCY research ethics committee, research projects commissioned by NICCY were scrutinised and approved by the institution in question. In each case, this was Queens University Belfast (QUB) research ethics panel.

NICCY's Environment

You can read more about the way NICCY works in our Corporate Plan 2008/11, which is available to download at www.niccy.org. It explains in more detail the context within which NICCY operates. Our new Corporate Plan for the period 2011/14 has been submitted to OFMDFM and we are awaiting formal approval.



Within the new Corporate Plan the key aspects are as follows:

Legislative and Policy

NICCY was established by the Commissioner for Children and Young People (Northern Ireland) Order 2003. The Order outlines NICCY's functions, duties and powers. The Commissioner's duties and powers are set out in the Establishing Order and may be grouped under 3 main areas as follows:

- Promoting children's rights – in promoting children's rights, the Commissioner must communicate effectively with children and young people and their parents and must raise awareness of her functions, location of her office and how she may be contacted. She is also required to seek the views of children and young people in her work.
- Advising Government on children's rights and best interests – both in response to requests from Government and proactively as the Commissioner may determine. The Commissioner bases all her work on thorough research and evidence. The Commissioner has the power to undertake general inquiries, research or investigations into issues where she believes children and young people are being adversely affected.
- Supporting children's complaints and legal action – the Commissioner can deal with individual complaints from children and young people, or their parents / guardians about any services from relevant authorities that impact upon those under 18 years of age (or under the age of 21 for those with a disability or leaving care).

A review of NICCY's legislation was also carried out and the recommendations from this are currently being considered. Copies of both the Order and the review of the legislation are available from our website (www.niccy.org).

Other key areas of legislation, proposed legislation and policy initiatives and United Nations reports will have a major influence on the lives of children and young people within Northern Ireland.

- The 10 Year Strategy for Children and Young People in Northern Ireland 'Our Children and Young People - Our Pledge' and associated Action Plan has been published by OFMDFM. While NICCY welcomed the strategy we believed the action plan must be much more robust, with clear targets and action measures. We will continue work closely with Government to review how well this action plan progresses alongside the 10 Year Strategy.
- How the UK Government and Northern Ireland Assembly respond to the recent report and the Concluding Observations by the United Nations Committee on the Rights of the Child.



Political and Administrative

NICCY continues to work with the Northern Ireland Executive and Assembly in a variety of ways. We continue to use opportunities to promote the rights and best interests of children and young people in the services they need and seek to make sure any changes do not lead to children and young people being disadvantaged.

In relation to the Executive's Programme for Government (PfG), we will monitor Government's implementation of this over the coming four years and will challenge Government when policy, legislation and services are ineffective or inadequate.

We will maintain our positive relationship with individual committees of the Northern Ireland Assembly to ensure mutual understanding of key issues affecting children and young people.

We have continued to develop productive working relationships with our fellow Commissioners in England, Scotland, and Wales to develop a clear agreement on our roles and responsibilities. Along with these Commissioners and the Children's Ombudsman in Ireland, we are part of the British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC). This group meets independently but is also a sub-committee of the European Ombudsmen for Children (ENOC), of which we are a member. In October 2010, the Commissioner was also appointed as President of ENOC for a one year period. Further information about the role of this group can be obtained on its website, www.ombudsnet.org.

NICCY continues to develop memoranda of understanding with statutory, inspectoral and monitoring bodies in addition to those agreed previously.

Economic, Social and Technological

The United Nations Committee on the Rights of the Child agreed with NICCY in the view that poverty is one of the main reasons children and young people do not always achieve their rights. We want our work to highlight and challenge the effects of poverty on our children and young people and we will continue to seek improvements. Plans to reduce public sector expenditure will undoubtedly have an effect on frontline children's services, and may in fact lead to more children experiencing poverty. We will continue to monitor very closely the potential impact of such cuts to ensure that provision to the most vulnerable groups of children in Northern Ireland are protected.

Demonising and negative stereotyping continue to be major issues for children and young people in Northern Ireland. This was highlighted by the United Nations Committee on the Rights of the Child and work has been undertaken to support the NICCY Youth Panel campaigning on this issue.

Social exclusion arising from sectarianism, racism, homophobia and discrimination against those with a disability, is a significant factor in children and young people's lives in Northern Ireland. We want to make sure that a consistent and co-ordinated effort is made across the statutory, public, voluntary and private sectors to make



children's lives better and have taken part in a series of events and initiatives to highlight this issue.

NICCY has a clear duty to advise and where appropriate challenge government and other statutory agencies when policy, legislation and services are ineffective or inadequate.

We are aware of the increasing role and importance of technology in society, particularly the online and social media environments. Young people continue to engage with these new technologies, which very often become integral to their lives, shaping how they engage and interact with each other and wider society.

Finance and Resources

NICCY welcomes the developments in public sector governance arrangements. These guide our management activities. We use these to minimise risk and ensure effective controls throughout the organisation. NICCY will continue to develop and improve the way we provide services, organise ourselves and are accountable.

NICCY received £1,634,639 of financing from the Office of the First and deputy First Minister for the 2010-11 financial year. Of the total £1,599,639 is grant-in-aid and £35,000 is funding for the letting of office space to the Older People's Advocate. The sublet funding has been accounted for by netting of the appropriate expense items within operating costs. The current structure throughout 2010/11 provided for a complement of 26.5 full time staff. We will continue to work closely with OFMDFM to make sure the level of resources are fit for purpose and enable us to deliver our priorities as outlined in our new Corporate Plan for 2011-2014. In doing so, we will also continue to work closely with other OFMDFM sponsored Arms Length Bodies (ALB's) to identify and implement efficiencies and cost savings through potential co-location, sharing of back office functions and through closer collaboration. We will also contribute positively to the NI Executive's Review of ALB's.

Review of the Commissioner

OFMDFM is required, as detailed within NICCY's Management Statement and Financial Memorandum, to commission a comprehensive review of the Commissioner for Children and Young People for Northern Ireland every 3 years. The latest review completed and reported in late 2010. Its main purpose was to determine the efficiency and effectiveness of NICCY's operations and to examine the delivery and validity of the Commissioner's functions in relation to Government policy objectives.

The Review confirmed that the role of the Commissioner for Children and Young People is best achieved through a separate, independent arms length body, which provides both advice and challenge on children's rights issues. The Review also recommended that the Commissioner increase her influencing and facilitative role with regards to coordinating intervention around major issues affecting children and young people.



In so doing, the Review endorsed a collaborative approach to the sharing of back office functions throughout the statutory rights sector. The Commissioner will continue to work closely with OFMDFM to strengthen NICCY's performance and financial management processes to demonstrate the impact of her work in the sector and to underpin the positive impact that NICCY has upon children and young people throughout Northern Ireland.

Priority 1: Play and Leisure

NICCY's main objective under this priority over the lifetime of the three year Corporate Plan has been to influence policy and provision relating to play and leisure for all Children and Young People across Northern Ireland. In many ways the work under this objective in 2010-11 was the culmination of earlier work, in that we published a report on a survey of play provision by local councils across Northern Ireland, provided advice to the Office of the First Minister and Deputy First Minister (OFMDFM), and fed back to children and young people who had engaged in our 'Here we are Nowhere' campaign.

The report presented findings of a survey that was conducted in December 2008 with District Councils, and made recommendations as to the development of play provision by the Northern Ireland Executive and District Councils. This helped to inform our advice to OFMDFM in relation its work in developing the Play and Leisure Implementation Plan.

Following publication of the Play Policy in 2007, OFMDFM Junior Ministers had stated their intention to work with colleagues across the Northern Ireland Executive to produce an interdepartmental Implementation Plan. In order to do this, a number of advisory groups were established, containing a range of relevant stakeholders, including representatives from the statutory sector and well as voluntary sector representatives. NICCY was represented on these groups as an Observer, and occasionally provided advice either verbally or in a written format. When the draft Implementation Plan was published for consultation in December 2010, NICCY provided detailed comments on it, and we are awaiting publication of the final version of the Plan.

Given that Play and Leisure was the priority which received most support from Children and Young People when NICCY was developing our 2008-11 Corporate Plan, it has been important to engage with Children and Young People in campaigning on this issue. In Summer 2009 NICCY had conducted a short campaign entitled 'Here we are Nowhere' in which children and young people sent in comments, photos and videos reviewing the provision of play and leisure facilities in their local areas. The images and comments had been used to influence the development of the Play Implementation Plan, and in 2010-11 NICCY provided feedback to the Children and Young People involved in the campaign.



Indeed, we further developed our campaigning on this issue by making Play one of our themes in the Make it Right campaign in the month of August, making three calls to action:

1. Government should make sure children and young people have access to safe, affordable, accessible and age appropriate play and leisure opportunities,
2. Councils should make sure they fulfil their duty to provide play and leisure opportunities, and
3. Children and young people should be involved in all aspects of the development and review of play and leisure policies and services.

As with other themes in the campaign, NICCY produced campaign documents both for policy makers, and for young campaigners, as well as a workshop which provided exercises and further information to empower the young campaigners to consider the issues in question and to take action in support of the campaign.

Priority 2: Having Your Say

The key objectives in this priority included promoting the participation of children and young people in decision-making; promoting participative practice; and involving children and young people in NICCY's work.

Key developments included the endorsement of NICCY's Participation Policy Statement of Intent by nine out of twelve Government Departments, as well as the Assembly Commission, which outlines a commitment to engage positively with young people on policy development and in decision-making processes.

To support our work on driving forward participative practice and recognising children's rights within public bodies, we have increased our "capacity building others programmes" such as, the Train the Trainer initiative, working in partnership with students and teachers within St Mary's College, Stranmillis College, QUB, University of Ulster and NICIE. For the first time, with St. Mary's College, we are partnering to offer a Children's Rights Master's Module in Education.

NICCY's Participation Forum continues to be a focus to exchange and share experiences and best practice between the NGO and statutory sectors, including the government departments Children's Champions. NICCY has supported government departments and public bodies to improve their participative practice; highlighting the benefits in involving children and young people. For example, we have an advisory role on the Policing Board's Youth Advisory Panel and have worked closely with DARD's policy officers to help shape and improve their participative practice.



The Having Your Say priority was specifically addressed in our Make it Right campaign making 3 calls to government departments, agencies and public bodies.

The Democra School programme, which promotes the establishment of school councils, continued with positive endorsement from the main teaching unions. Working closely with the Department of Education, we received a commitment from them to promote the establishment of school councils in all NI schools.

In the context of promoting participation in new initiatives, we supported and advised on the development of the Northern Ireland Youth Assembly, providing practical as well as strategic input.

This year we have gone further to ensure that young people are involved at the heart of our business plan. We have increased staff and NICCY Youth Panel (NYP) engagement within the organisation e.g. preparing the members of the panel to share a platform at key events with the Commissioner. We also supported NYP to assist corporate services to sit on staff recruitment panels on 4 different occasions.

NICCY created new groundbreaking initiatives with our panel to further develop and expand our participation service, such as 'Disable the Label' and 'We Want the Airwaves' which were designed, managed and delivered by young people, to influence adults, the media and other young people around the issue of negative stereotyping. We have recruited a body of young people to develop and create the Commissioner's first Participation Awards.

Through the innovative ENYA (European Network for Youth Advisors) project, members of our youth panel discussed online and at a conference in Strasbourg, key children's rights issues with other European young people. In addition, we are contributing to an international group, established by the Council of Europe to produce a participation policy for adoption by the 47 member states.

Priority 3 Well Being and Mental Health

NICCY's business objective for the year in respect of this priority was to influence the development of legislation and actions plans on mental health to ensure that government took into account the needs of children and young people. This objective was met by firstly seeking a legal opinion on the proposed mental health legislation, with regard to the provisions in respect of children and young people. We used this information to inform our policy team's analysis of the current situation regarding child and adolescent mental health comparing the reality to the relevant Bamford Recommendations. We sent letters to DHSSPS and responded to consultations and EQIA's conducted on the relevant legislation and action plans. This priority was also addressed in our Make It Right Campaign and produced a briefing on Children's Mental Health in October. We made three key calls for action.



A press release was sent out by NICCY on children's mental health and the NICCY youth panel took part in a radio broadcast on 105FM with the Mayor of Derry Mayor Eastwood speaking on Children's Mental Health. Areas which were focused on during the broadcast, by the young people, included changing negative attitudes towards children and young people with mental health issues and breaking down the stigma attached to it. They also asked that schools provide more opportunities for pupils to explore and discuss the importance of mental health and that more information be provided to the general public about the mental health needs of children and young people in Northern Ireland. The Youth Panel took this opportunity to introduce ENYA and the ENOC convention and to explain the key messages being discussed during the year around Children's Mental Health throughout Europe.

Priority 4: Protection

NICCY's business objectives for the year under this priority included actions in respect of safeguarding children, the system regarding child deaths, the use of tasers and holding government to account in relation to youth justice.

Our policy department advised government in relation to the Safeguarding Bill and the Protection of Freedoms Bill. We raised our concerns in respect of same and filed a submission to the Public Bill Committee. We wrote to all MPs enclosing a copy of the submission and arranged meetings with several MLAs. We also wrote to the Health Minister and the Committee Chair and forwarded our submission to NGO's with an interest in this area.

The Commissioner met with victims and survivors of historical child abuse and listened to their concerns. We have ensured that government have noted our interest in this matter, and our retrospective powers in respect of same, and continue to monitor government in their response to this issue.

We have worked closely with the DHSSPS in respect of monitoring the system following child deaths where abuse or neglect is known or suspected to be a factor in the death or a child is seriously injured or harmed. NICCY has had access to Case Management Reviews and reviewed the Executive Summaries. We have reviewed the Action Plans and Recommendations from these and continue to monitor their implementation.

NICCY intervened in a judicial review regarding the use of tasers in Northern Ireland. The judgement in this matter was received during this business year, although the intervention was some time ago. Unfortunately, the child concerned in the case was unable to establish victim status to move the case forward. The issue of victim status is one we ourselves have come up against in the past and are currently seeking ways to address, including a review of our legislation. Although the judicial review was not successful, we will continue to monitor the use of tasers in Northern Ireland and remind government of the UNCRC concluding observations in respect of the use of same.



We have been involved in monitoring the devolution of policing and justice in regard to children's rights and best interests. In our aim to hold government to account in delivering child friendly justice and policing policies and structures, we provided a paper to the Minister of Justice on priority actions for children. The Commissioner met with the Minister and his advisors around the review of justice and we continue to monitor same.

Priority 5: Equal Treatment

Article 2, of the UN Convention on the Rights of the Child states that:

'States Parties shall respect and ensure the rights set forth in the present Convention to each child within their jurisdiction without discrimination of any kind, irrespective of the child's or his or her parent's or legal guardian's race, colour, sex, language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other status.'

States Parties shall take all appropriate measures to ensure that the child is protected against all forms of discrimination or punishment on the basis of the status, activities, expressed opinions, or beliefs of the child's parents, legal guardians, or family members.'

This article is one of the underpinning articles of the Convention, sometimes referred to as one of the Convention's four 'General Principles' and, as such, underpins much of the work of the Commissioner for Children and Young People. In relation to NICCY's Business Plan 2010-11, NICCY had identified three broad areas of work in relation to this priority: advising on the provision of Speech and Language Therapy to children, on the development of the Child Poverty Bill and subsequent Strategy and on the development of a number of key areas relating to children's right to education.

Holding government to account in relation to the provision of Speech and Language Therapy to children had been a major area of work for NICCY since 2005 when, having been approached by the parents of a number of children denied access to vital therapy, NICCY published an overview of Speech and Language Therapy Provision in Northern Ireland.

This was followed in 2006 by a 'Follow up Review'. Subsequent engagement with the Department for Health, Social Services and Public Safety resulted in the establishment of a Taskforce in 2007 to take forward the recommendations in NICCY's reports, and then a Speech and Language Therapy Action Plan Project Team in 2009. In September 2010, this Project Team published its draft Action Plan, and NICCY continued to provide advice on this issue by submitting a detailed consultation response.

A second focus for NICCY within this priority was on Child Poverty. The UK Child Poverty Act 2010 received Royal Assent in March 2010, among other things, it conferred responsibility on the UK Government, and devolved governments to



produce Child Poverty Strategies to meet the targets set out in the Act within one year. NICCY engaged proactively with the Department over the year to advise on the development of the Strategy, including disseminating the first 'Make it Right' policy briefing published in January 2010, providing a paper on a workshop held by NICCY in relation to the particular needs of 16 and 17 year olds experiencing poverty, meetings with the officials leading on the development of the Strategy, participating in the Ministerial-led Forum on Poverty and in a 'pre-consultation' workshop run by OFMDFM. NICCY also provided a detailed response to the draft strategy published in December 2010, and the final Strategy was published in March 2011.

A third significant focus for NICCY within this priority was in relation to holding government to account in relation to children's right to education. We provided detailed advice to the Department of Education on a number of issues, notably in response to policy proposals in relation to Early Years and Special Educational Needs. Moreover, we wrote, published and disseminated a report on an extensive consultation exercise with children across Northern Ireland who were going through the first unregulated Post Primary Transfer process since the official '11+' tests had been abandoned. Between September 2009 and May 2010, the Commissioner and her staff met with almost 1000 children from 29 schools to hear their experiences and opinions of the transfer process. These experiences and views formed the basis of NICCY's report 'Talking Transfer' which was launched in September 2010 in two versions, a full version and a briefer report for children and young people. This has been widely disseminated to the children and young people involved in the consultation, the Department of Education, representatives of political parties, teaching unions and bodies involved in the transfer process.

In September 2010, education also was the theme of the Make it Right campaign, with the three calls to action relating to priority education funding, addressing post primary transfer and promoting participative structures in schools.

UNCRC Implementation

While NICCY had identified a number of priority areas for it to focus on over the lifetime of the 2008-11 Corporate Plan, we also had a key role in advising government on the effective implementation of the UN Convention on the Rights of the Child in general.

The Commissioner has established regular meetings with officials from the Office of the First Minister and deputy First Minister to monitor developments in relation to the implementation of the UNCRC and to provide them with advice in relation to their role in coordinating government delivery for children and young people. At these meetings a range of issues are discussed, including: the progress of the Children's Strategy and Action Plans, the Ministerial Sub-Group on Children, the work of Children's Champions, the implementation of the Concluding Observations and budgets for children.



NICCY also works with staff from the Ombudsman for Children in the Republic of Ireland, and from Children's Commissioner offices in Scotland, England and Wales to review government delivery on international obligations, particularly in relation to the Concluding Observations from the UN Committee on the Rights of the Child.

In addition, we continued to advise OFMDFM on changes required to The Commissioner for Children (Northern Ireland) Order 2003 in order to ensure the office is Paris Principle compliant, met with children's champions, reviewed NICCY's guidance on Childs Rights Impact Assessments, engaged with Children's Services Planners and OFMDFM to explore the development of a Childs rights compliant set of indicators, and intervened in two cases to outline the relevance of the UNCRC, in order to encourage the UNCRC being referred to in judgements. The first of these was a written intervention at Supreme Court level in respect of a case involving the issue of precautionary suspensions in schools in Northern Ireland. The second was at the European Court of Human Rights and involved issues of privacy for young persons in the judicial system and their right to have their voice heard. In both these cases NICCY added value by bringing the attention of the court to relevant UNCRC provisions, together with other international standards as appropriate. In each case NICCY intervened in respect of the issue rather on behalf of the individual child as each child had their own legal representation.

Given the severe cuts being imposed across public services, NICCY used opportunities to draw attention to the need for funding for children's services to be protected and indeed, where we have identified areas of historical under spend for example in Early Years and Personal Social Services, there needs to be an increase in resources allocated. NICCY staff presented to the Children and Young People's All Party Group on the issue of 'Child Rights Budgeting', and provided an extensive assessment of the draft 2011-15 budget.

NICCY commissioned an analysis of the 'Barriers to Effective Government Delivery for Children and Young People in Northern Ireland' from researchers from Queens University Belfast. Their report, due to be published in 2011-12, reviewed the responses of NICCY and other organisations to key consultation processes, and drew from interviews with a range of stakeholders to identify some of the key structural barriers to delivery for children. The findings have informed the development of work within the 2011-14 Corporate Plan.

Finally, without question the most significant piece of work under this priority was the 'Make it Right' campaign. This campaign was launched in January 2010 to raise awareness of the UN Convention on the Rights of the Child (UNCRC).

The campaign was successful in delivering this objective, improving awareness of the United Nations Convention on the Rights of the Child (UNCRC) amongst children and young people, government and other targeted stakeholders.



In total nearly 8,000 children and young people were made aware of the United Nations Convention on the Rights of the Child (UNCRC) through the campaign with 2,500 young people directly participating in focussed Make it Right (MIR) workshops.

Preliminary evaluation of the campaign found that the Make it Right workshops, developed by staff, were pivotal to the overall success, not only increasing children and young people's understanding about their rights, but importantly raising their awareness of who to talk to if these rights are breached.

Another objective of the campaign was to engage and then empower children and young people as child rights campaigners. This objective was successfully met with nearly 1,500 submissions from children and young people campaigning to government about key issues affecting them.

Participation with children and young people was a key factor in the success of the campaign. Working with young people directly in the development of themed Make it Right briefings and workshop materials meant that their voice was heard throughout the campaign.

Partnerships were another key factor and NICCY worked closely with a network of 34 organisations. These partnerships supported the development of each month's campaign activities and provided new platforms to raise awareness of the United Nations Convention on the Rights of the Child.

A comprehensive suite of resources was produced, which can be referenced in future work. The evaluation of the campaign specifically highlights the success of the NICCY website which worked as a comprehensive platform from which each month's calls to government were communicated.

Sustained engagement with political representatives through the campaign has increased their awareness of the United Nations Convention on the Rights of the Child and the issues affecting children and young people in Northern Ireland.

The MIR 'calls to action' were developed to be relevant beyond the year of the campaign and form the basis of NICCY's plans to engage proactively with Departments in providing advice on children's rights and best interests over the lifetime of the NICCY's 2011-14 Corporate Plan.

The campaign calls provided the basis for a substantial amount and variety of advocacy over the twelve months of the campaign. This included meetings with government officials, political representatives and Executive Ministers; written advice in the form of consultation responses and letters, NICCY events and roundtables, and our engagement with advocacy targets at a range of other events and meetings. An interim indicator of progress will be the degree to which the 12 campaign areas are reflected in the 2011-15 Programme for Government.

The Make it Right model has now been adopted by the British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC) in preparation for the 2011 midterm report on the Governments' performance of delivering on the United Nations Convention on the Rights of the Child.

Establish greater understanding and awareness of NICCY's role and function on behalf of children and young people with key stakeholders

NICCY has a duty to communicate the functions of the Commissioner to children and young people, their parents or carers and other stakeholders. The Commissioner also must promote an understanding of children's rights

The communications strategy was developed to match these duties through a pro-active communications programme, on the Commissioner's role. NICCY encouraged and received feedback from stakeholders and awareness surveys, which enabled the organisation to better target its communications. These have also helped NICCY develop its new corporate and business plan.

NICCY engaged children and young people both directly and indirectly in two ways. This involved staff working with nearly 8,000 young people through a range of bespoke workshops, visits and other tailored activities. A second strand was NICCY's schools awareness programme. This was rolled out to every post-primary school in Northern Ireland, explaining NICCY's role through a suite of educational materials and resources available both online and delivered directly to schools.

Government, politicians, and policy makers are another key stakeholder group that NICCY actively engaged with, to develop a fuller and better understanding of its role and function. A coordinated approach was adopted, with the Commissioner and her staff undertaking a more focused public affairs programme. A key part of this activity involved meeting and developing relationships with Ministers, MLAs, government officials and other influencers. Another important aspect was securing the opportunity to present to three NI Assembly Committees on a number of occasions. During these presentations the Commissioner was able to update on her work, raise awareness of issues affecting children and young people and tackle specific issues such as the Safeguarding Bill, Poverty and young people Not In Employment, Education or Training' (NEETs)

As the media plays a central role in the transfer of knowledge and forming of public opinion, NICCY continued to develop foster positive relations with the media. The communications team handled a broad spectrum of enquiries, ranging from enquires about NICCY and its work, to commenting on issues affecting children and young people. Importantly though, the media were provided with information on the Commissioner's role to advise and challenge government while proactively raising awareness of where things were not right for young people and when they needed to be improved.

Part of NICCY's duty is to engage with children young people and other stakeholders where they are. In many cases, the online world is now where young people spend increasing amounts of their time. NICCY has an established online presence in its corporate website (www.niccy.org). This continued to be expanded and developed as a key communications channel and this was reflected with more people visiting the site across the year. NICCY also explored other online channels and undertook a pilot social media site to gauge its effectiveness and impact. This pilot is ongoing and other similar tools will continue to be monitored with a view to further expanding awareness of NICCY's work and improving accessibility for all our stakeholders.

Within the objective to further improve engagement with our key stakeholders an audit was undertaken in November by NICCY's internal auditors. The audit tested the effectiveness of organisational systems, policies and procedures to support enhanced business performance, in this important area.

The purpose of the audit which reported in March 2011.was to provided an independent professional opinion on the adequacy and effectiveness of management control over stakeholder engagement.

From the good practice identified through the audit and the learning from the "Make It Right" framework, NICCY has developed a new approach to communicate, track, evaluate and further develop engagement with our key stakeholders. This has been included as a high level objective in the 2011 -12 Business Plan.

Legal & Casework

The work of the Legal and Casework Team has continued to exercise NICCY's powers and duties in respect of our legislation. During the business year, we have reviewed and updated our Legal Funding Criteria to ensure a robust system is in place to monitor and evaluate all proposed applications for financial assistance in legal matters. Applications for financial assistance and for intervention by NICCY have been received and evaluated under this system to comply with our statutory duties. We have been able to assist in some cases to further our aim to protect, raise awareness and advance jurisprudence of children and young people's rights.

The Legal and Casework Team held an event for legal professionals to raise awareness and understanding of NICCY's legal function in promoting children's rights. This was well attended and talks were given in respect of our Legal Funding Criteria, our recent interventions and our casework function to the audience of solicitors and barristers.

The Legal and Casework Team continue to manage the delivery of NICCY's casework function to ensure protection for children and young people. We dealt with 434 new enquiries this business year in addition to 184 matters which we continued to progress from the previous year. Legal clinics were held at outreach events in conjunction with our colleagues in the participation department.



In addition, we carried out legal research and sought professional opinions and advice relative to children's rights to drive our work forward.

Corporate Services Supporting NICCY

During 2010/11 the Corporate Services department continued its important role of supporting the organisation by developing and maintaining structures, procedures and policies essential for the smooth running and operation of the organisation.

Much of this work was centred around the consolidation of effective governance arrangements as set out by both internal audit and the independent external auditor (NIAO). This involved maintaining and further developing an effective Audit and Risk Committee. The committee continued to provide independent oversight on our work as well as supporting the Commissioner in discharging her role in relation to managing risk, internal control and corporate governance. In addition, NICCY's annual accounts are audited by the NIAO and there is an oversight of the office by our sponsoring department OFMDFM.

As always, NICCY remains committed to being accountable for, and demonstrating value for money, in our work on behalf of children and young people.

In keeping with NICCY's culture of making sure that children and young people have a voice, recruitment activity involved including young people from the NICCY Youth Panel. This involved young people having a say throughout the entire process, from short listing through to sitting on the interview and selection panels. All of the young people involved received recruitment and selection training that was specific and tailored to their needs. Depending on the posts being recruited the young people were also supported by independent advisors.

NICCY continues to encourage work placements for children and young people who are of school age. We believe it is important to offer opportunities to young people who wish to gain an insight into the work of the Commissioner and develop their own skills in a workplace setting. We aim to take on 12 student placements on an annual basis with the length of placement varying from days to weeks depending on the needs of the young person. When NICCY has specific ongoing projects we can also provide opportunities for older young people to become involved as this benefits both the young person and the work of NICCY.

The Corporate Services department has continued to develop new and review existing policies to ensure that they continue to be effective and reflect current best practice.

Reviewing NICCY's Policies and Procedures is critical to ensure changes in legislation or best practice are implemented and to allow managers to be at the centre of people management. All policies and procedures should be simple to follow, allowing managers and staff to be in control of the appropriate processes.



NICCY's policies and procedures continue to strengthen the Human Resources (HR) relationship with all staff within the organisation ensuring HR becomes a respected position providing professional guidance, expertise and enabling managers and staff to make the right decisions.

NICCY continues to carry out annual performance appraisals for all staff. This appraisal process offers a valuable opportunity to focus on work activities and goals and to identify and correct existing problems, and to encourage better future performance.

In line with the family-friendly ethos of the organisation, the Corporate Services department provided support for staff seeking more flexible working arrangements. NICCY recognises that there are daily stresses and strains on staff and in order to support employees, we have continued to offer our Employee Assistance Programme through Carecall.

During 2010/11 NICCY continued to use the services of AccessNI to ensure all new members of staff were vetted before they started employment with NICCY. This enables NICCY to make informed recruitment decisions as AccessNI provides detailed criminal history information about anyone seeking paid or unpaid work in certain defined areas, such as working with children or vulnerable adults.

Over the course of the year, NICCY through its day to day work with children and young people received a number of disclosures of a child protection nature. These were dealt with and appropriately referred on to the relevant authorities by designated child protection officers, in line with Regional Child Protection procedures.

All new staff commencing employment with NICCY are required to attend a two day child protection training programme. An annual training event relating to child protection and keeping safe is also given to all existing staff through an external service provider and this is tailored to the needs of the organisation. This reviewed signs and symptoms of abuse, referral procedures and AccessNI arrangements.

NICCY's child protection policy is currently being reviewed by NSPCC who have been approached to make recommendations to us about potential amendments to our policy, ensuring we have a comprehensive document which addresses all aspects of contact with children and young people, and in relation to working in partnership with other organisations

Throughout the 2010/11 financial year, we reviewed and updated NICCY's financial procedures to ensure that they reflected best practice and incorporated any relevant changes emanating from HM Treasury, DFP etc. To ensure best practice in terms of procurement, we maintained our service level agreement with the Central Procurement Directorate (CPD).

NICCY received a total of 16 Freedom of Information (FOI) requests during 2010/11 and responses to these requests were sent within the required timeframes.

During 2010/11, NICCY ensured the accurate and timely completion of all returns for the Equality Commission in line with the Fair Employment and Treatment Order 1998 and the annual progress reports on Section 75 of the Northern Ireland Act 1998 and Section 49A of the Disability Discrimination Order (DDO) 2006 were also submitted.

Following a request for a revised Equality Scheme from the Equality Commission for Northern Ireland, Paragraph 3 (2) of the Northern Ireland Act 1998 provides that a public authority must respond to such a request by submitting an equality scheme within defined timescales. NICCY met this request by developing their new equality scheme and submitted this within the requested timescales.

During the year NICCY did not receive any formal complaints against the office.

NICCY reviewed its data protection policy during 2010/11. The security of information is specifically addressed in NICCY's Corporate Risk Register. During the year no personal data related incidents were reported.

Risks Facing NICCY

The Statement on Internal Control sets out our risk management processes within NICCY and the actions taken in the year 2010/11 to embed this within the organisation. As stated above, NICCY's Audit and Risk Committee has a major governance role in relation to audit and risk factors, whereby it gives independent assurance to the Commissioner on the effectiveness of the controls and governance framework that is in place.

NICCY's Corporate Risk Register 2010/11 identified 6 risks across the four quadrants of the Balanced Scorecard, which is used for our business planning. This risk register is part of the process whereby NICCY has mainstreamed risk management throughout the organisation, including departments establishing departmental risk registers.

NICCY operates within a dynamic environment and therefore SMT regularly reviews this risk register on a monthly basis with oversight from the Audit and Risk Committee on a quarterly basis, to make sure all risks are identified and effectively managed.

The Commissioner for Children and Young People for Northern Ireland is a corporation sole. She has a Senior Management Team (SMT) consisting of the Commissioner, the Chief Executive, Head of Policy and Research, Head of Communications and Participation and Head of Legal and Casework. SMT's primary purpose is to provide leadership, vision, continuity of purpose, and



accountability in taking forward and delivering NICCY's mission, aims and objectives.

NICCY has five reference groups to provide advice and support in key areas, as follows:

- A Youth Panel with 25 young people from across Northern Ireland; this panel acts as a representative consultation committee to provide the Commissioner with views and opinions of children and young people within Northern Ireland. Members are aged between 12 and 18 (and up to age 21 for those who are care experienced or have a disability) and represent different backgrounds and abilities;
- An Audit and Risk Committee, formed in April 2006 with three independent members, who independently contribute to the overall process for ensuring that an effective control system is maintained. This committee was re-constituted in June 2010;
- The term of office of the NICCY Ethics Committee expired in 2010/11, and the structures for the ethical scrutiny of NICCY research projects was put under review. In the absence of a NICCY research ethics committee, research projects commissioned by NICCY were scrutinised and approved by the institution in question. In each case, this was Queens University Belfast (QUB) research ethics panel.
- The Non Governmental Organisation (NGO) forum which allows the Commissioner to hear the views and issues raised by these organisations as they work with children and young people. It is also an opportunity for the Commissioner to update the NGO sector on the work she is doing; and
- A Participation forum which brings together NGOs, and Children's Champions from Government departments to explore best practice in participatory.

Relationships

Reputation

We continue to enhance our reputation within Northern Ireland, the UK and further afield. The Commissioner and the Senior Management Team believes that this is important to NICCY's ability to carry out its work. NICCY monitors its reputation by listening to children and young people when they tell us their views. We listen to employees' opinions, and we monitor the organisation is reported in the media, as well a variety of other public forums.

Children and young people

Children and young people are central to the work of NICCY. NICCY's Youth Panel is a sounding board and focal point for a range of activities including employee recruitment, our participation work, and steering groups for our research projects. We regularly review our relationship with the Youth Panel so that we can continually improve how we work and engage with them.

Employees

NICCY continued to develop and expand its range of employee policies and procedures to ensure effective management and development. NICCY aimed to recruit and retain the best people, with a diverse range of skills, experience and backgrounds, people who are committed to making NICCY successful. NICCY is working towards achieving Investors in People accreditation to ensure that staff skills are developed to their full potential. NICCY is also committed to supporting staff in maintaining a healthy work-life balance. To this end NICCY maintained its Employers of Choice accreditation.

Statutory and Non Governmental Organisation bodies

NICCY maintains a good working relationship with its sponsoring body, the Office of the First Minister and Deputy First Minister. This is through quarterly liaison meetings and other meetings and discussions as required. Six monthly Monitoring meetings were also established to focus on the Executive's strategies and action plans for delivering on the rights and best interests of children and young people. In addition we meet with committees of the Northern Ireland Assembly on a regular basis on specific issues. NICCY recognises the importance of learning and sharing good practice from other Children's Commissioners and Ombudsmen. We are therefore a member of the British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), and the European Ombudsmen for Children (ENOC). NICCY has also developed relationships with other statutory and NGO bodies, and Memoranda of Understanding with relevant statutory agencies. NICCY senior staff attended the fifth annual BINOCC Staff Conference in Cardiff in September 2010. This brought together staff from five Commissioner's offices to discuss best practice and ways to work together.

Social, Environmental and Ethical Policies

NICCY is committed to improving the lives of children and young people within Northern Ireland. Children and young people make up almost a third of the population within Northern Ireland. Taking into account this number, and the number of parents whose lives may be affected by improvements in their child's life, NICCY has a far-reaching role in improving social well-being. NICCY also works on an operational level to improve the skills of young people within the workplace, by offering work placements and work shadowing within NICCY itself.

NICCY is committed to preventing pollution, minimising waste and maximising opportunities to re-cycle and re-use resources. We now re-cycle paper, toners and cardboard where possible, and also operate a 'no smoking' policy. Where possible we use carbon neutral paper and printing processes when printing publications.

Future Trends and Factors

There are a range of factors, both short and longer term that will have an impact on the future development of NICCY. These include:

- The continuing development of work under our new Corporate Plan 2010/14 and our 2011/12 Business Plan;



- Ongoing implications of the Concluding Observations delivered by the Committee on the Rights of the Child;
- The impact of the Programme for Government and potential budgetary cuts on services that affect children and young people;
- The further implementation of the Review of Public Administration, which may lead to changes in the type and quality of services provided to children and young people;
- The challenge of how best we use new and emerging technology to communicate and involve children and young people in our work;
- The impact of the Ten Year Strategy and Action Plan; and
- The challenge for Government to meet its target to reduce on child poverty.

Financial Result

For financial year 2010-11 NICCY had £1,709,196 funding allocation available. This includes £14,496 which related to a carry-over of funding from year 2009-10 and £95,061 via reduction of cash balance in NICCY's bank account. NICCY received £1,599,639 grant-in-aid from its sponsoring body in 2010-11. For the year ended 31 March 2011 NICCY had net expenditure (excluding depreciation) of £1,683,835. As such NICCY managed to operate within its allocated budget.

Detailed financial results are provided on pages 41 – 58.

REMUNERATION REPORT

Remuneration Policy

The remuneration of the Commissioner is approved by the Head of the Northern Ireland Civil Service and the Chief Executive's is approved by the Minister for Finance and Personnel following independent advice from the Review Body on Senior Salaries. Further information about the work of the Review Body can be found at <http://www.ome.uk.com>.

The Northern Ireland Permanent Secretary Remuneration Committee helps determine pay on entry and the annual review of NICS Permanent Secretaries pay in line with the annual pay strategy as approved by the Minister of Finance and Personnel. The freeze on pay in 2010/11 and 2011/12 also applies to Permanent Secretaries.

The Head of the Civil Service assesses the performance of the Commissioner for Children and Young People, whilst the performance of the Chief Executive is assessed by the Commissioner for Children and Young People, using the formal appraisal system adopted by the Commissioner for Children and Young People.

The pay system in place for senior civil servants in the Northern Ireland Civil Service is currently under review.

Service Contracts

The appointment of the Commissioner for Children and Young People for Northern Ireland is made by the First Minister and deputy First Minister under Article 5 of the Commissioner for Children and Young People (NI) Order 2003, and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in Schedule 2 to the Commissioner for Children and Young People (NI) Order 2003.

Patricia Lewsley was appointed as Commissioner for Children and Young People for Northern Ireland on 8th January 2007 for a four-year period. On 8th January 2011 she was reappointed for a further four year period.

The other members of the Senior Management Team are direct employees of the Commissioner; the appointments, which are permanent, are analogous to grades in the Northern Ireland Civil Service (NICS) with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS.



Salary and Pension Entitlement *(audited)*

The following sections provide details of the remuneration and pension interests of the Commissioner and Senior Management.

Commissioner	2010-11		2009-10	
	Salary £'000	Benefits in kind (to nearest £100)	Salary £'000	Benefits in kind (to nearest £100)
P Lewsley (Commissioner)	75 – 80	4,500	75 – 80	4,500

General Management	2010-11			2009-10		
	Salary £'000	Bonus Payments	Benefits in kind (to nearest £100)	Salary £'000	Bonus Payments	Benefits in kind (to nearest £100)
G Campbell (Chief Executive) Appointed 01/07/2008	60 – 65	0	0	55 – 60	0	0
M Kinghan (Head of Communications and Participation)	50 – 55	0	0	50 – 55	0 – 5	0
A Tennant (Head of Policy & Research) Appointed 19/01/2009	35 – 40	0	0	35 – 40	0 – 5	0
M Simpson (Head of Legal & Casework) Appointed 02/03/2010	45 – 50	0	0	0 – 5 (45-50 full year equivalent)	0	0

Salary

'Salary' includes gross salary, performance pay or bonuses, any allowance such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on payments made by the Commissioner for Children and Young People for Northern Ireland 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 the HM Revenue & Customs as a taxable emolument. The Commissioner received a company car in April 2007 as part of her remuneration package and will be taxed accordingly on this benefit. The other members of the Senior Management Team did not receive any benefits in kind during the year ended 31st March 2011.



Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2010-11 relate to performance in 2010-11 and the comparative bonuses reported for 2009-10 relate to the performance in 2009-10.

Pension Entitlement (audited)

	Accrued pension at age 60 as at 31/3/11 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/11 £'000	CETV at 31/3/10 *** £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Commissioner						
P Lewsley	5 – 10 no lump sum	0 -2.5 no lump sum	91	64	19	0
General Management						
G Campbell (Chief Executive)	0 – 5 no lump sum	0 -2.5 no lump sum	26	15	8	0
M Kinghan (Head of Communications and Participation)	20 - 25 no lump sum	0 - 2.5 no lump sum	344	310	6	0
M Simpson (Head of Legal & Casework)	0 – 5 no lump sum	0 -2.5 no lump sum	13	1	10	0

*** The actuarial factors used to calculate CETVs were changed in 2010/11. The CETVs at 31/3/10 and 31/3/11 have both been calculated using the new factors, for consistency. The CETV at 31/3/10 therefore differs from the corresponding figure in last year's report which was calculated using the previous factors.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and



before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the nuvos arrangement or they can opt for a partnership pension account. Nuvos is an 'earned pension' arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. Earned pension benefits are increased annually in line with increases in the CPI. For 2011, public service pensions will be increased by 3.1% with effect from 11 April.

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. Further details about the CSP arrangements can be found at the website www.civilservice-pensions.gov.uk

Cash Equivalent Transfer Values

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



which disclosure applies. The 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 CSP 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 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.

The actuarial factors that are used in the CETV calculation were changed during 2010, due to changes in demographic assumptions and the move from the Retail Prices Index (RPI) to the Consumer Prices Index (CPI) as the measure used to uprate Civil Service pensions. This means that the CETV in this year's report for 31/03/10 will not be the same as the corresponding figure shown in last year's report.

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.

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer

Date: 27 October 2011

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

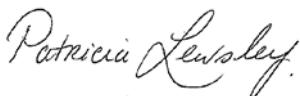
Under Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, the Commissioner for Children and Young People for Northern Ireland is required to prepare for each financial year a statement of accounts in the form and on the basis set out by the Office of the First Minister and Deputy First Minister, with the approval of the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner for Children and Young People for Northern Ireland and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

- Observe the Accounts Direction issued by the Office of the First and Deputy First Minister, 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 financial statements; and
- Prepare the financial statements on a going concern basis.

The Accounting Officer of the Office of the First Minister and Deputy First Minister has designated the Commissioner for Children and Young People for Northern Ireland as the Accounting Officer. The Commissioner's responsibilities as 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 NICCY's assets, are set out in the Non-Departmental Public Bodies Accounting Officer's Memorandum issued by the Department of Finance and Personnel.

Signed by:



Patricia Lewsley
Commissioner and Accounting Officer

Date: 27 October 2011

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI).

The Accounting Officer of the Office of the First Minister and Deputy First Minister has designated me as the Accounting Officer for NICCY. In this role I am personally responsible for propriety and regularity in the management of public funds for which I have charge and for the day to day operations and management of NICCY. The relationship between NICCY and OFMDFM is set out in NICCY's Management Statement and Financial Memorandum as agreed with OFMDFM and DFP. The Management Statement and Financial Memorandum defines the financial and administrative framework within which NICCY operates including the arrangements that I have put in place to manage risk, and sets out the conditions on which grant-in-aid is paid and relevant delegations. I act in accordance with the instructions and guidance issued from time to time by OFMDFM and DFP – in particular, the NDPB Accounting Officer's Memorandum issued by DFP and the Treasury document "Regularity and Propriety".

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2011 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

Capacity to Handle Risk

As Commissioner for Children and Young People for Northern Ireland, I have developed a robust structure and systems for overseeing the risk management process within NICCY and for ensuring that objectives and risks have been identified alongside a range of organisational controls to manage and mitigate these risks. Key members of the senior management team and other staff members have been trained in risk management best practice to identify and assess risks which might impact on corporate or business plan objectives.



A corporate risk register is in place to define NICCY's system for managing risk. The register includes for each identified risk, the risk rating, business implications, controls and responsible owners and details any further action required to manage fully each risk. NICCY's Audit and Risk Committee has oversight for the initiatives taken by executive officers to promote risk management throughout the organisation. Risk management is a standing agenda item at senior management team meetings and I meet monthly with members of my senior management team to review and update NICCY's risk management processes and the corporate risk register. Each department within NICCY has its own specific risk register which is reviewed on a monthly basis as a regular agenda item at departmental team meetings. The departmental risk registers link directly with the corporate risk register and business plan. The corporate risk register details the following key business risks:

- Failure to promote and protect the rights and best interests of children and young people;
- Failure to protect the reputation of NICCY; it will be unable to fulfil its objectives and/or statutory functions;
- Failure to protect the internal systems within NICCY and to have an effective disaster recovery plan in place;
- Failure to manage corporate business due to the absence of staff and failure to recruit and retain appropriately skilled staff;
- Failure to manage resources to meet corporate and business objectives; and
- Failure to maximise the contribution of our human and financial resources by investing in our people and delivering value for money in all our activities, whilst ensuring the highest levels of governance.

I report on risk management to OFMDFM on a quarterly basis and keep OFMDFM apprised of any changes and/or developments to the corporate risk register. OFMDFM has also designated a liaison officer who attends each quarterly meeting of the Audit and Risk Committee.

The Risk and Control Framework

I have ensured that NICCY has policies and procedures in place for verifying that risk management and internal controls are regularly reviewed and reported on. NICCY has an internal audit function which operates to Government Internal Audit Standards (GIAS) and whose work is informed by an analysis of risk to which NICCY is exposed and annual audit plans are based on this analysis. In 2010/11, Internal Audit reviewed the following functions and provided assurance ratings as indicated:

- Payroll – Substantial Assurance
- Stakeholder Engagement – Satisfactory Assurance
- Legal – Satisfactory Assurance
- Corporate Planning & Funding – Substantial Assurance
- Research – Substantial Assurance



Internal Audit also followed up on previous audit fieldwork within 2010/11 and provided assurance that key steps have been taken or are being taken to address the recommendations made in the 2008/09 and 2009/10 internal audit reports. Follow up ratings are as follows:

- IT Security, Strategy and Information Management – Satisfactory Assurance.

In its annual assurance report, Internal Audit reported that there is, overall, satisfactory assurance that the systems within NICCY can be relied upon to support the overall achievement of objectives. Internal Audit has confirmed within its annual assurance report that NICCY continues to display a positive attitude towards the implementation of agreed recommendations and, in particular, steps have been taken to minimise risks via further action which has been planned by management.

With regard to the wider control environment, NICCY has in place a range of organisational controls, commensurate with the current assessment of risk, designed to ensure the efficient, effective and economical discharge of its business in accordance with the law and departmental direction. Every effort is made to ensure that the objectives of NICCY are pursued in accordance with the recognised and accepted standards of public administration.

For example: NICCY's recruitment and selection policies and procedures are based on the principle of equality of opportunity and controls are in place to ensure that all such decisions are taken in accordance with the relevant legislation and best practice.

Risk to information is considered as an integral part of the risk management process, particularly in relation to the risk of damage to NICCY's reputation and the risk of failure of management information systems. Whilst the monitoring of risks is performed on a continual basis, a formal review of risks (including risks to information) is undertaken on a quarterly and an annual basis. NICCY's corporate risk register includes a specific information based risk and I have nominated my Chief Executive as the Senior Information Risk Owner (SIRO) within the organisation.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Commissioner for Children and Young People for Northern Ireland who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their Report to Those Charged with Governance and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Audit and Risk Committee and internal auditors, and a plan to



address weaknesses and ensure continuous improvement of the system is in place.

A review of the Commissioner for Children and Young People for Northern Ireland must be carried out every 3 years, as per the Management Statement and Financial Memorandum. A report for NICCY was agreed in November 2010. There were 17 key recommendations for the way forward for the Commissioner to implement over the coming period. Amongst these was confirmation that the role for NICCY at this time is best achieved through a separate, independent arms length body, providing both advice and challenge on children's rights issues. The review recommended that the Commissioner continue to develop and implement performance management procedures and financial management processes within the context of increased pressure on public sector expenditure. I am currently in the process of implementing these recommendations.

The Internal Audit annual assurance report in respect of the year ended 31 March 2011 provided a satisfactory level of assurance in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People for Northern Ireland and their operation throughout the period under review.

Signed by



Patricia Lewsley
Commissioner and Accounting Officer

Date: 27 October 2011

The Commissioner for Children and Young People for Northern Ireland

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

I certify that I have audited the financial statements of the Commissioner for Children and Young people for Northern Ireland for the year ended 31 March 2011 under the Commissioner for Children and Young People (NI) Order 2003. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Commissioner as Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with the Commissioner for Children and Young People (NI) Order 2003. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Commissioner for Children and Young People for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Commissioner for Children and Young People for Northern Ireland; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

Opinion on Regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of Commissioner for Children and Young People for Northern Ireland's affairs as at 31 March 2011 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Children and Young People (NI) Order 2003 and the Office of the First Minister and Deputy First Minister's directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Office of the First Minister and Deputy First Ministers directions issued under by the Commissioner for Children and Young People (NI) Order 2003; and
- the information given in the Directors Report and Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.

Kieran J Donnelly

*KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU
Date 10 November 2011*

NB: The maintenance and integrity of the NICCY website is the responsibility of the Commissioner. The work carried out by the NIAO does not involve consideration of these matters and, accordingly, the NIAO accept no responsibility for any changes that may occur to the financial statements once they appear on the NICCY website or other electronic format.



**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
YEAR ENDED 31 MARCH 2011**

	Notes	Year to 31/03/11 £	Year to 31/03/10 £
Expenditure			
Staff Salaries and Commissioner's Fees	2	(1,051,540)	(949,898)
Operating Costs	3	(524,382)	(570,826)
Programme Costs	4	(107,913)	(222,213)
Depreciation	5, 6	(118,422)	(124,679)
		<hr/>	<hr/>
Net Expenditure before Loss on Disposals		(1,802,257)	(1,867,616)
Loss on disposal of non-current assets		(517)	(513)
		<hr/>	<hr/>
Net Expenditure		<u>(1,802,774)</u>	<u>(1,868,129)</u>
 All amounts above relate to continuing activities.			
 Other Comprehensive Expenditure			
		Year to 31/03/11 £	Year to 31/03/10 £
Net gain/(loss) on revaluation of Property Plant and Equipment		(4,875)	1,042
Net gain/(loss) on revaluation of Intangibles		(1,026)	277
		<hr/>	<hr/>
Total Comprehensive Expenditure		<u>(1,808,675)</u>	<u>(1,866,810)</u>

The notes on pages 45- 58 form part of these accounts.

**STATEMENT OF FINANCIAL POSITION
 AS AT 31 MARCH 2011**

	Notes	Year to 31/03/11 £	Year to 31/03/10 £
Non-current Assets			
Property, plant & equipment	5	257,216	372,249
Intangible assets	6	6,619	14,792
Total non-current assets		<u>263,835</u>	<u>387,041</u>
Current Assets			
Trade and other receivables	8	1,275	335
Other current assets	8	55,507	42,445
Cash & cash equivalents	9	161,372	376,165
Total current assets		<u>218,154</u>	<u>418,945</u>
Total Assets		<u>481,989</u>	<u>805,986</u>
Current Liabilities			
Trade and other payables	10	(18,744)	(90,099)
Other liabilities	10	(101,021)	(144,628)
Total current liabilities		<u>(119,765)</u>	<u>(234,727)</u>
Non-current assets plus net current assets less current liabilities		<u>362,224</u>	<u>571,259</u>
Assets less liabilities		<u>362,224</u>	<u>571,259</u>
Taxpayers' Equity			
General Reserve		352,271	555,405
Revaluation Reserve		9,953	15,854
		<u>362,224</u>	<u>571,259</u>

The notes on pages 45- 58 form part of these accounts.

Signed by

Patricia Lewsley

Patricia Lewsley
 Commissioner and Accounting Officer
 Date: 27 October 2011



**STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 MARCH 2011**

	Notes	Year to 31/03/11 £	Year to 31/03/10 £
Cash flows from operating activities			
Net Expenditure		(1,802,774)	(1,868,129)
Adjustment for non-cash transactions:			
Depreciation	5,6	118,422	124,679
Loss on disposal of non-current assets	5	517	513
Adjustments for movements in working capital:			
Decrease/(increase) in trade receivables	8	(14,002)	9,801
(Decrease)/increase in trade payables	10	(114,962)	130,583
Net cash outflow from operating activities		(1,812,799)	(1,602,553)
Cash flows from investing activities			
Purchase of property, plant & equipment	5	(1,633)	(73,409)
Purchase of intangible assets	6	0	(21,323)
Net cash outflow from investing activities		(1,633)	(94,732)
Cash flow from financing activities			
Grant-in-Aid received from OFMDFM		1,599,639	1,806,335
Net Financing		1,599,639	1,806,335
Net increase/(decrease) in cash and cash equivalents in the period		(214,793)	109,050
Cash and Cash equivalents at the beginning of the period	9	376,165	267,115
Cash and Cash equivalents at the end of the period	9	161,372	376,165

The notes on pages 45- 58 form part of these accounts.



**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
 FOR THE YEAR ENDED 31 MARCH 2011**

	Revaluation Reserve	I&E Reserve	Total Reserves
	£	£	
Balance at 01 April 2009	14,535	617,198	631,733
Changes in Taxpayers' Equity 2009-10			
Grant-in-Aid received from Parent		1,806,336	1,806,336
Comprehensive Expenditure for the year	1,319	(1,868,129)	(1,866,810)
Movements in Reserves	<u>1,319</u>	<u>(61,793)</u>	<u>(60,474)</u>
Balance at 31 March 2010	<u>15,854</u>	<u>555,405</u>	<u>571,259</u>
Changes in Taxpayers' Equity 2010-11			
Grant-in-Aid received from Parent		1,599,639	1,599,639
Comprehensive Expenditure for the year	(5,901)	(1,802,774)	(1,808,675)
Movements in Reserves	<u>(5,901)</u>	<u>(203,135)</u>	<u>(209,036)</u>
Balance at 31 March 2011	<u>9,953</u>	<u>352,271</u>	<u>362,224</u>

The notes on pages 45- 58 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

1. **Statement of Accounting Policies**

These financial statements have been prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2010-11 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for Children and Young People for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Children and Young People are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 **Accounting Convention**

The financial statements have been prepared in accordance with the historical cost convention as modified by the revaluation of property, plant and equipment and intangible assets.

1.2 **Funding**

The activities of the Commissioner for Children and Young People for Northern Ireland are fully funded by the Office of the First Minister and deputy First Minister. Income from other sources is immaterial. Permission must be sought from the Office of the First Minister and deputy First Minister before non-grant income can be applied to the Commissioner for Children and Young People for Northern Ireland's activities. Non-grant income for which departmental approval to use is not forthcoming is surrendered to the Consolidated Fund.

Grant-in-Aid and Grant received used to finance activities and expenditure which support the statutory and other objective of the Commissioner for Children and Young People are treated as financing, credited to the General Reserve, because they are regarded as contributions from a controlling party.

1.3 **Expenditure**

All expenditure on goods and services fall within the ambit of the Grant-in-Aid and complies with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.



1.4 Property, Plant and Equipment

- (a) The property, plant and equipment additions are fully funded by the Office of the First Minister and deputy First Minister.
- (b) The cost of all property, plant and equipment has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.
- (c) A capitalisation threshold of £500 is applied.

1.5 Intangible Assets

- (a) The intangible asset additions are fully funded by the Office of the First Minister and deputy First Minister.
- (b) The cost of all intangible assets has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.
- (c) A capitalisation threshold of £500 is applied.

1.6 Depreciation

Depreciation is provided at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Furniture and Fittings	10 years
Fixtures	10 years
Office Equipment	3 years
IT Equipment	3 years
Intangibles	3 years

1.7 Financial Instruments

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Trade and other receivables

Trade receivables do not carry any interest and are recognised and carried at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote.

Trade and other payables

Trade payables are not interest bearing and are stated at their nominal value.

1.8 Pension Costs

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI). The defined benefit schemes are



unfunded and are non-contributory except in respect of dependants' benefits. The Commissioner for Children and Young People for Northern Ireland recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (NI) of amounts calculated on an accruing basis. Liability for payments of future benefits is a charge on the Principal Civil Service Pension Scheme (NI). In respect of the defined contribution schemes, the Commissioner for Children and Young People for Northern Ireland recognises the contributions payable for the year.

1.9 Value Added Tax

The Commissioner does not have any income which is subject to output VAT. Accordingly the Commissioner is not VAT registered and cannot recover any input tax.

1.10 Investments

The Commissioner does not undertake any investment activities.

1.11 Stocks

The value of stocks of consumables is immaterial and the Commissioner does not attribute a value for stocks in the accounts.

1.12 Operating Leases

Operating Lease costs are charged to the Net Expenditure Account over the period of the lease.

1.13 Operating Segments

The Accounting Officer considers the Commissioner for Children and Young People as one operating unit in making decisions. Management information is generated on a holistic basis for the organisation.

1.14 Staff Costs

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obliged to pay them. This includes the cost of any untaken leave as at the year end. The cost of untaken leave has been determined with reference to year end leave balances and average salary applied to the average number of employees in post during the year.

1.15 Provisions

The Commissioner for Children and Young People makes provision for liabilities and charges where, at the Statement of Financial Position date, a legal or constructive liability exists (that is a present obligation from past events exists), where the transfer of economic benefits is probable and a reasonable estimate can be made. Where the time value of money is material, the provision is discounted to its present value.



1.16 The removal of the cost of capital charge

In line with Department of Finance and Personnel advice, Prior Period Adjustments (PPAs) arising from the removal of the cost of capital charge is not included in Spring Supplementary Estimates for 2010-11, other than as a note, on the basis that the PPA numbers could have been misleading.

The change in accounting policy and removal of the charge had no impact on Net expenditure in respect of 2009-10.

2 Staff numbers and related costs (including Commissioner)

	Year to 31/03/11 £	Year to 31/03/10 £
Commissioner Fees	104,194	104,827
Staff Salaries	947,346	845,071
	1,051,540	949,898

2(a) Commissioner Fees

	Year to 31/03/11 £	Year to 31/03/10 £
Commissioner Fees	79,566	79,566
Social Security Costs	8,158	8,154
Pension Costs	16,470	17,107
	104,194	104,827

2(b) Staff Costs

	Total £	Permanent staff £	2010-11 Others (Agency & seconded) £	2009-10 Total £
Wages/Salaries	858,044	801,592	56,452	792,653
Social Security Costs	69,105	69,105	0	57,665
Other Pension Costs	124,391	124,391	0	99,580
Total Net Costs	1,051,540	995,088	56,452	949,898

Pension Arrangements

The Principal Civil Service Pension Scheme (PCSPS(NI)) is an unfunded multi-employer defined benefit scheme but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as



at 31 March 2007. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2010/11, employers' contributions of £124,391 were payable to the PCSPS(NI) (2009/10 £99,580) at one of three rates in the range 18.0 to 23.5 per cent (2009/10: 16.5 to 23.5 per cent) of pensionable pay, based on salary bands.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employees of the Commissioner for Children and Young People for Northern Ireland took up this option.

No employees retired early on ill-health grounds during 10-11.

The Commissioner's salary includes taxable benefits in kind but does not include a performance related bonus in accordance with the Commissioner's contract. The Commissioner is a member of the Principal Civil Service Pension Scheme (NI) on the same basis as all other members of staff. At 31 March 2011 the Commissioner has served 3 months of her second 4 year term. At the year-end she would have been entitled to compensation for premature loss of office amounting to the equivalent of 1 month gross salary.

2(c) Average Number of Persons Employed

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

	Total	Permanent staff	2010-11 Number Other (Agency & seconded)	2009-10 Number Total
Commissioner	1	1	0	1
General	21.5	20.5	1	20
Management	4	4	0	5
	26.5	25.5	1	26

2.1 Reporting of Civil Service and Other compensation schemes – exit packages

There were no redundancy or other departure costs paid by NICCY for the year ending 31 March 2011.

3. Operating Costs

	Year to 31/03/11 £	Year to 31/03/10 £
Rentals under operating leases	205,714	207,796
Service Charge	29,184	40,005
Rates	72,509	71,019
Electricity	20,545	18,377
Cleaning	8,572	7,059
Travel & Subsistence	11,680	16,001
Staff Recruitment	3,574	19,560
Staff Training	20,111	32,263
Postage	5,266	3,043
Telephones	20,882	30,051
Hospitality	1,061	3,302
Audit – external	15,325	13,095
Insurance	4,749	7,090
Miscellaneous	8,608	9,997
Office Consumables	11,012	10,717
Annual Contracts	44,461	42,551
Legal Costs	10,386	9,062
Corporate Services	30,743	29,837
	<u>524,382</u>	<u>570,826</u>

Corporate Services costs include £4,661 in respect of vehicle operating leases.

Legal Costs in 2010-11 include £10,322 of costs relating to claims lodged against NICCY to the Office of the Industrial Tribunals and The Fair Employment Tribunal (Northern Ireland).

4. Programme Costs

	Year to 31/03/11 £	Year to 31/03/10 £
Communication & Participation	62,551	182,760
Legal & Casework	21,861	18,833
Policy & Research	23,501	20,620
	<hr/> 107,913 <hr/>	<hr/> 222,213 <hr/>



5. Property, Plant & Equipment

	Information Technology £	Office Equipment £	Furniture £	Fixtures £	Total 2011 £
Valuation at 01/04/10	220,817	83,578	107,786	796,791	1,208,972
Additions	0	0	1,633	0	1,633
Disposals	(78,022)	0	0	0	(78,022)
Revaluation	(9,902)	5,316	(694)	(4,994)	(10,274)
Valuation at 31/03/11	132,893	88,894	108,725	791,797	1,122,309
Accumulated Depreciation at 01/04/10	178,096	83,035	60,367	515,225	836,723
Depreciation for the period	20,635	587	10,872	79,180	111,274
Depreciation on disposals	(77,505)	0	0	0	(77,505)
Revaluation	(6,964)	5,272	(389)	(3,318)	(5,399)
Accumulated Depreciation at 31/03/11	114,262	88,894	70,850	591,087	865,093
Net Book Value at 31/03/11	18,631	0	37,875	200,710	257,216
Net Book Value at 31/03/10	42,721	543	47,419	281,566	372,249

Asset financing:

Owned	18,631	0	37,875	200,710	257,216
Financed Leased	0	0	0	0	0
On-balance sheet PFI contracts	0	0	0	0	0
PFI residual interests	0	0	0	0	0
Net book value at 31/03/10	18,631	0	37,875	200,710	257,216

During the year ended 31 March 2011, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

	Information Technology (Restated) £	Office Equipment £	Furniture £	Fixtures £	Total 2010 (Restated) £
Valuation at 01/04/09	138,749	75,131	96,279	798,215	1,108,374
Additions	61,119	0	12,290	0	73,409
Disposals (Restated)	(13,308)	0	(1,140)	0	(14,448)
Revaluation	34,257	8,447	357	(1,424)	41,637
Valuation at 31/03/10 (Restated)	220,817	83,578	107,786	796,791	1,208,972
Accumulated Depreciation at 01/04/09	132,856	74,088	50,025	436,347	693,316
Depreciation for the period	25,746	543	10,779	79,679	116,747
Depreciation on disposals (Restated)	(13,308)	0	(627)	0	(13,935)
Revaluation	32,802	8,404	190	(801)	40,595
Accumulated Depreciation at 31/03/10 (Restated)	178,096	83,035	60,367	515,225	836,723
Net Book Value at 31/03/10	42,721	543	47,419	281,566	372,249
Net Book Value at 31/03/09	5,893	1,043	46,254	361,868	415,058

Asset financing:

Owned	42,721	543	47,419	281,566	372,249
Financed Leased	0	0	0	0	0
On-balance sheet PFI contracts	0	0	0	0	0
PFI residual interests	0	0	0	0	0
Net book value at 31/03/10	42,721	543	47,419	281,566	372,249



6. Intangible Assets

	Information Technology Software	Software Licences	Total 2011
	£	£	£
Valuation at 01/04/10	106,638	43,040	149,678
Additions	0	0	0
Disposals	0	0	0
Revaluation	(7,395)	(2,985)	(10,380)
Valuation at 31/03/11	99,243	40,055	139,298
Accumulated Depreciation at 01/04/10	106,062	28,824	134,886
Depreciation for the period	536	6,612	7,148
Depreciation on disposals	0	0	0
Revaluation	(7,355)	(1,999)	(9,354)
Accumulated Depreciation at 31/03/11	99,243	33,437	132,680
Net Book Value at 31/03/11	0	6,618	6,618
Net Book Value at 31/03/10	576	14,216	14,792

Asset financing:

Owned	0	6,618	6,618
Financed Leased	0	0	0
On-balance sheet PFI contracts	0	0	0
PFI residual interests	0	0	0
Net book value at 31/03/10	0	6,618	6,618

During the year ended 31 March 2011, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

	Information Technology Software	Software Licences	Total 2010
	£	£	£
Valuation at 01/04/09	94,431	18,436	112,867
Additions	0	21,323	21,323
Disposals	(11,108)	(1,271)	(12,379)
Revaluation	23,315	4,552	27,867
Valuation at 31/03/10	106,638	43,040	149,678
Accumulated Depreciation at 01/04/09	93,307	18,436	111,743
Depreciation for the period	825	7,107	7,932
Depreciation on disposals	(11,108)	(1,271)	(12,379)
Revaluation	23,038	4,552	27,590
Accumulated Depreciation at 31/03/10	106,062	28,824	134,886
Net Book Value at 31/03/10	576	14,216	14,792
Net Book Value at 31/03/09	1,124	0	1,124

Asset financing:

Owned	576	14,216	14,792
Financed Leased	0	0	0
On-balance sheet PFI contracts	0	0	0
PFI residual interests	0	0	0
Net book value at 31/03/10	576	14,216	14,792

7. Financial Instruments

As the cash requirements of the Commissioner for Children & Young People (NICCY) are met through Grant-in-Aid provided by the Office of the First Minister and deputy First Minister, 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 NICCY's expected purchase and usage requirements and NICCY is therefore exposed too little credit, liquidity or market risk.

8. Trade receivables and other current assets

a. Analysis by Type

	31/03/11	31/03/10
	£	£
Trade receivables	0	0
Other receivables	1,275	335
Prepayments	55,507	42,445
	56,782	42,780

b. Intra-Government Balances

	31/03/11	31/03/10
	£	£
Balances with other central government bodies	0	0
Balances with bodies external to government	56,782	42,780
Total debtors and prepayments at 31 March	56,782	42,780

9. Cash and cash equivalents

	31/03/11	31/03/10
	£	£
Balance at 1 April	376,165	267,115
Net change in cash and cash equivalent balances	(214,793)	109,050
Balance at 31 March	161,372	376,165

The following balances at 31 March were held at:

Commercial banks and cash in hand	161,372	376,165
	161,372	376,165



10. Trade payables and other current liabilities

a. Analysis by Type

	31/03/11	31/03/10
	£	£
Taxation and social security	34,793	27,872
Trade payables	18,744	90,099
Accruals	66,228	116,756
	119,765	234,727

b. Intra-Government Balances

	31/03/11	31/03/10
	£	£
Balances with other central government agencies	20,635	19,321
Balances bodies external to government	99,130	215,406
Total creditors and accruals at 31 March	119,765	234,727

11. Prior Year Adjustments

In financial year 2009-10 NICCY made disposals of Information Technology assets totalling £13,308. This was not reflected in the Property, Plant & Equipment note in 2009-10 financial statements. Furthermore, these assets were fully written down and the corresponding depreciation on disposal of £13,308 was not reflected in the Property, Plant & Equipment note. As such, prior period comparatives have been restated to reflect this. As the assets disposed of were fully written down there is no impact on prior year Net Book Value or reserves carried forward.

12. Commitments under Leases

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

Buildings

	2011	2010
	£	£
Not later than one year	267,398	244,283
Later than one year and not later than five years	557,080	753,206
Later than five years	0	0
Total	824,478	997,489

Equipment	2011	2010
	£	£
Not later than one year	0	5,680
Later than one year and not later than five years	0	0
Later than five years	0	0
Total	0	5,680

Commitments under finance leases £nil.

13. Contingent liabilities

During 2010-11, a claim was lodged against NICCY by an employee to the office of the Industrial Tribunals and Fair Employment Tribunal (Northern Ireland). NICCY successfully defended the claim. The employee subsequently appealed the decision. Until the decision on appeal is final NICCY have a potential liability for costs and settlement. As a reliable estimate of the financial effect cannot be made, no provision for costs and potential settlement has been made in these accounts.

14. Related Party Transactions

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the Office of the First Minister and Deputy First Minister (OFMDFM). OFMDFM is regarded as a related party. During the year the Commissioner had various material transactions with OFMDFM (£1,599,639) and various other bodies for which OFMDFM is regarded as the parent body. These include the Equality Commission (£20,399) and the Older Peoples Advocate (£35,000).

During the year neither the Commissioner, members of the Audit and Risk Committee, Senior Management nor other related parties have undertaken any material transactions with The Commissioner for Children and Young People.

In addition, the Commissioner for Children and Young People for Northern Ireland has had a small number of transactions with other government departments and other central government bodies.

15. Capital Commitments

There were no capital commitments as at 31 March 2011.

16. Commitments under PFI Contracts

There were no PFI contracts as at 31 March 2011.

