



Commissioner
for **Survivors**
of Institutional
Childhood Abuse

The Commissioner for
Survivors of Institutional
Childhood Abuse

**Annual Report and Accounts
For the year ended 31 March 2024**

**Laid before the Northern Ireland Assembly under the
Historical Institutional Abuse (Northern Ireland) Act 2019
by The Executive Office on 17 December 2024**

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A) PERFORMANCE REPORT



Commissioner's Foreword

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

I want to start by thanking those victims and survivors who spoke and wrote to us during the year. For some, they told us it was the first time that they had disclosed their experiences of being abused to anyone. Since we opened in December 2020 until March 2024, my Office has engaged with almost 1,000 victims and survivors. I am grateful to all victims and survivors who have contacted us. It is a privilege and one I am always aware of and do not take lightly.

One of my key goals in 2023-24 has been to reach victims and survivors who may be unsure or unaware of their entitlements. I advocated for increased public awareness initiatives in Northern Ireland and have supported The Executive Office (TEO) in its efforts to reach victims and survivors, most notably with the household leaflet of which my Office was one of the two contact agencies listed. We received a record number of victims and survivors calling us during that period in May-June 2023, with some 250 individuals contacting us in a three-week period.

What we had hoped for is that we would be able to reach victims and survivors of historical institutional child abuse who were unsure or unaware of their entitlements. What we had not been expecting were the numbers of victims and survivors contacting us who had been abused as children in other contexts and settings that sadly do not fall under the remit of my Office. One in three calls to the Office of the Commissioner during this period came from those victims and survivors. While my role is the statutory Commissioner for Survivors of Institutional Childhood Abuse, my Office takes a trauma-informed approach to *every* victim and survivor who calls or writes to us. We listened, acknowledged and signposted to appropriate services recognising that for many, this did not come close to addressing their needs. We are still receiving a steady stream of calls from victims and survivors.

In the same period (May-June 2023), my Office launched an international awareness initiative to reach victims and survivors of historical/ non-recent institutional abuse living outside of Northern Ireland. My Office launched its second international awareness initiative in March 2024. We contacted over 500 actual and potential stakeholders across Northern Ireland, Great Britain, the Republic of Ireland and further afield to let them know that this initiative was happening and why. This second initiative allowed us to build on the relationships we initiated with the previous awareness initiative we had undertaken. As we enter into the final year of the redress scheme for victims and survivors of historical institutional child abuse, there is an additional urgency to our work. I am advocating for increased awareness efforts from government to reach as many victims and survivors as possible before the scheme ends.

In my time as Commissioner, I am conscious of the number of victims and survivors who have died. So many more have passed without the abuse they suffered ever being acknowledged. As of 31 March 2024, there are outstanding recommendations from the Historical Institutional Abuse (HIA) Inquiry including contributions by relevant institutions to the cost of redress and specialist services as well as a memorial. Both are expressions of acknowledgement.

Victims and survivors have stated that they regard contributions as a matter of justice and accountability. Contributions from the relevant institutions are long overdue and whilst there has been some progress in this area, this remains a matter of urgency.

Following engagement with international stakeholders around best practice, I recommended to TEO that a programme approach be adopted for a memorial which could encompass the original Inquiry recommendation while honouring and reflecting a diversity of views among victims and survivors. The programme should be founded on widespread consultation.

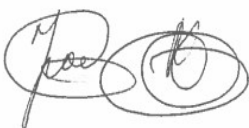
We do not know the overall numbers of victims and survivors of non-recent historical institutional child abuse. We do not know the number of children or the proportion of the population who were in these institutions. What we do know is that many victims and survivors have suffered a life-long legacy of trauma resulting from the abuse inflicted on them by state, religious and civil society institutions, all of which continues to affect their physical and mental health.

Victims and survivors are an aging population, and due regard will have to be given in relation to the provision of ongoing services, both specialist and general, as the health risks associated with aging intersect with the lifelong legacy of childhood abuse. Many victims and survivors have expressed a fear that they will re-enter what they consider further institutional care in a nursing home, as they age. All of this creates an onus on organisations, agencies and professionals engaging with survivors to take a trauma-informed approach.

The Office of the Commissioner launched a pilot Consultation on the Current and Future Service Needs of Victims and Survivors in June 2024. Taking the form of a survey which will run for three months and will ask victims and survivors about their experiences of services and what services they think they will need in the future. My hope is that it will inform conversations with health and social care providers around the needs of victims and survivors. Unfortunately, there is a lack of information on the numbers of victims and survivors of historical/ non-recent institutional child abuse in Northern Ireland. This gap is part of a wider void in information around the prevalence of child abuse in the population including child sexual abuse. In 2024-25, I will be advocating for action to be taken to address these gaps.

The first and last word of thanks, as ever, goes to the individual victims and survivors whom I have had the privilege to meet and listen to both in Northern Ireland and other places where they have made their home; the victims and survivor groups and their representatives who have done so much to support their fellow survivors and further the rights of all victims and survivors. My thoughts are also with those who have passed and their families, friends and loved ones.

Thank you.



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 12 December 2024

OVERVIEW

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

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

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

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

The HIA NI Act 2019 provides COSICA with a number of statutory powers:

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

The Commissioner

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

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

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

COSICA was established under the auspices of the HIA NI Act 2019, which received Royal Assent on 5 November 2019. COSICA exists primarily to fulfil the organisation's statutory

duties, acting as the primary advocate for victims and survivors of historical institutional childhood abuse within the wider strategic context of the implementation of the Inquiry's recommendations.

The implementation of these recommendations falls under the draft Programme for Government Framework 2016-2021 Outcome 8: "We care for others and we help those in need". The Executive agreed the draft PfG 2024-2027 on 5th September 2024 and whilst there is no specific reference in the draft with regards to victim and survivors of institutional childhood abuse, the Office of the Commissioner feels that the Executive's mission stating: "People: Working to support everyone at all stages of their life to ensure they have the chance to succeed by improving life opportunities", has a direct correlation to victims and survivors of non-recent/ historical institutional child abuse.

It also aligns with the objective 'Everyone feels safe - we all respect the law and each other' set out in TEO's 2023-24 Business Plan. This identifies the priority area of "Access to justice: Improving the effectiveness and accessibility of justice at all levels, speeding up justice and supporting the PSNI in bringing about transformational change, and delivering for victims and survivors of historical abuse and for those affected by the legacy of the Troubles."

Mission

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

Values

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

Victim and Survivor Focused

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

Rights Based

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

Trauma-Aware and Trauma-Informed

The Office of the Commissioner works to ensure that staff are aware and understand the impact of trauma on victims and survivors in our approach to engaging with victims and survivors. While not health and social care providers, although we do signpost to these services as part of our engagement work, our approach is informed by internationally recognised trauma-informed principles: safety; trustworthiness; choice; collaboration; empowerment and cultural sensitivity. We work at all times to be responsive to the needs and concerns being expressed by victims and survivors.

Purpose, aims and activities

Our work is undertaken in accordance with the following six themes:

1. Consolidating the Office of the Commissioner
2. Advocacy and Engagement
3. Policy and Research
4. Monitoring
5. Encouraging provision of services
6. Partnering to deliver on initiatives relevant to Historical Institutional Child Abuse

The Office of the Commissioner is now at organisational capacity for the first time since inception and this will further contribute to delivering the outcomes we want to achieve under each of the above themes. It will also assist us in fulfilling the Commissioner's statutory duties and responsibilities; and in exercising statutory powers, in a manner that reflects the interests and concerns of victims and survivors.

Principal Risks and Uncertainties

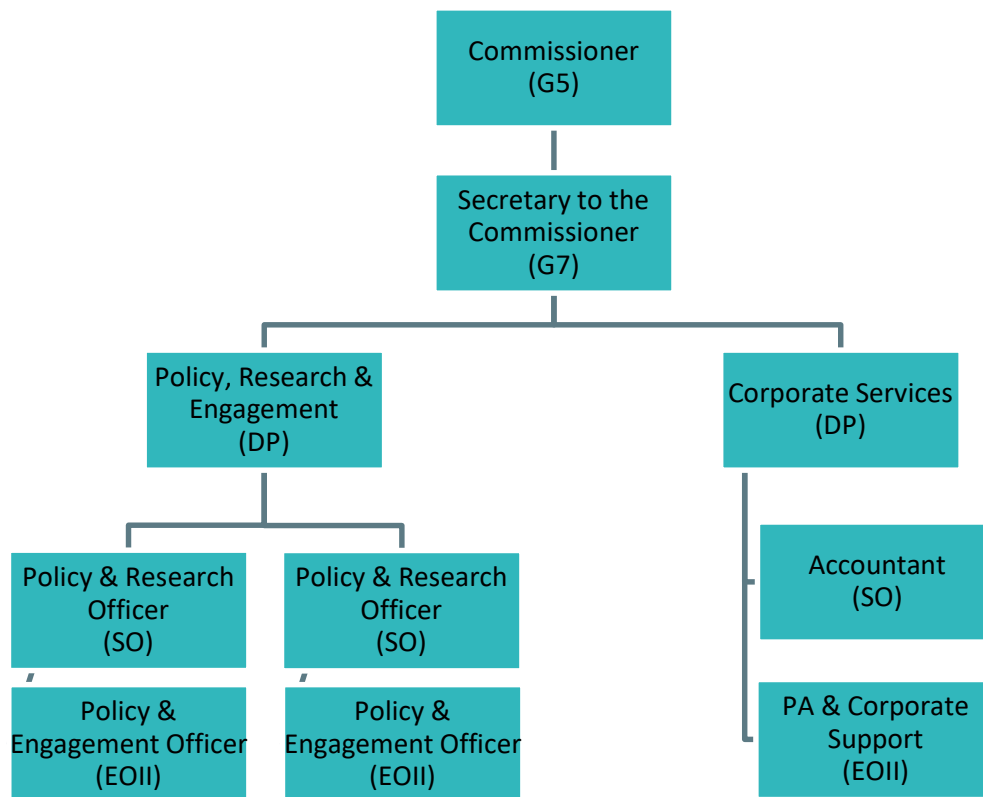
Risk is managed proactively by COSICA through a systematic process of identification and mitigation, and elimination, where possible. Relevant internal control considerations, including any issues of risk, are taken into account with regard to the achievement of COSICA's aims and objectives, and where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

The year 2023-24 marked the third full year of operations of the Office of the Commissioner. The Office continued to face both internal and external challenges, a number inherent to the ongoing establishment and development a new non-departmental public body.

- Internal challenges included:
 - Recruitment of staff (the original TEO business plan had been predicated on secondments from the Northern Ireland Civil Service with an applied embargo for the first two years of operation due to COVID), resulting in dependence on short term agency staff and Interchange secondments. A request to employ direct recruits was approved through TEO with four permanent members of staff appointed in 2022-23 and a further four appointed in 2023-24.
 - The staff structure at year end 2023-24 for COSICA is outlined below. Permission was requested and awarded to return to the original staffing structure, to include a G7 post. The process to revert to the G7 post took a considerable period of time, with the office functioning under capacity and the Commissioner carrying out the G5 and G7 duties.
 - Ongoing time constraints developing systems and processes with accompanying policies to comply with statutory and governance responsibilities and further operational objectives.
- External challenges in the operating environment included:

- Political situation throughout most of 2023-24 which contributed to challenges in progressing certain recommendations of the 2017 Historical Institutional Abuse Inquiry.

Organisational Structure



Going Concern

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

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

Performance Summary

As per the terms of the Partnership Agreement, COSICA's 2023-24 business plan was approved by the organisation's Sponsor Branch within TEO. COSICA made significant progress against its business plan throughout 2023-24.

Key areas of focus during 2023-24 included:

- Ongoing engagement with victims and survivors of Historical Institutional Child Abuse;
- Developing and implementing the Office of the Commissioner's Awareness Initiative 2023-24;
- Pro-actively contributing and supporting TEO awareness initiative;
- Providing general information and advice to victims and survivors considering applying for financial redress compensation;

- Providing information and advice to victims and survivors seeking information and referral to services;
- Working collaboratively with support services for victims and survivors on areas of shared interest;
- Providing advice on the statutory Inquiry recommendation on memorial including recommending a memorial programme;
- Highlighting lack of data in relation to Historical Institutional Child Abuse as well as lack of data in relation to historic/ non-recent child abuse;
- Engaging with political decision-makers on matters relevant to victims and survivors;
- Engaging with all stakeholders to bring forward and implement recommendations of the review of the financial redress compensation process.

The business plan is monitored on a quarterly basis, to ensure the Office of the Commissioner is progressing towards achieving priority outcomes and other organisational goals.

During 2023-24 the Office continued to face challenges with regards to having a full complement of staff to assist the Commissioner in exercising her functions to promote the interests of victims and survivors of historical/ non-recent institutional child abuse as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019.

The Office prioritised its work in line with the principle aims and objectives of engagement with victims and survivors - both individuals and with victim and survivors' representative groups. During 2023-24, the Office received 476 enquiries and worked on cases involving 472 individual victims and survivors.

PERFORMANCE ANALYSIS

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

The Commissioner prioritised engagement with victims and survivors that included individuals, as well as victim and survivors' representative groups. In order to create further awareness among victims and survivors of their entitlements, the Commissioner continued to advocate for ongoing awareness initiatives and supported TEO's awareness campaign. Separately, the Commissioner and her Office continued to promote awareness among victims and survivors who had left Northern Ireland to live elsewhere. See below.

During 2023-24, the Office of the Commissioner undertook the following:

Ongoing engagement with Victims and Survivors of Historical Institutional Child Abuse

The Commissioner has a range of statutory duties in relation to engagement with victims and survivors, including to take reasonable steps to ensure victims and survivors are made aware of the Office; to provide or secure the provision of information and advice about relevant services for victims and survivors; and to provide general information and general advice to victims and survivors in regard to applying for financial redress compensation.

Since the establishment of the Office of the Commissioner in December 2020 until 31 March 2024, the Office has responded to **1,357** cases and enquiries from **944** individuals.

In the period 1 April 2023 – 31 March 2024 this equated to **476** enquiries and cases involving **472** individual victims and survivors.

These figures illustrate that victims and survivors may contact us with multiple queries over a period of time, indicating both the importance of individuals having access to the Office as a source of information and advice across their survivor journey, and also the confidence that they have placed in the Office by contacting us in relation to different matters of concern.

While the majority of contacts are with survivors living in Northern Ireland, we have also received queries from and supported those who reside elsewhere, including Great Britain, Republic of Ireland, Canada and Australia. The Office also received contacts from family members, advocates and professionals in relation to the interests of victims and survivors.

Over this period, we have been contacted about a wide range of issues including from:

- Survivors who have not previously disclosed their experiences of being abused as children and are seeking support;
- Those who would like to access and be referred to dedicated services provided by the Victims and Survivors Service (VSS) or other services (for example, mental health services, sexual abuse counselling services);
- Those who are seeking information and general advice on applying for financial redress compensation;
- Those who are seeking information retrieval regarding their time in institutions and a breadth of other queries.

Financial redress compensation continued to be one of most frequent issues raised by survivors who contacted the Office of the Commissioner in 2023-24. While this often involves survivors who wish to consider applying for financial compensation being provided with information regarding application, we were also contacted by survivors who have experienced difficulties and challenges in their experience of the process.

A key theme which emerged in early 2023 with the TEO household leaflet drop, and which has been consistent throughout the year, has been the number of victims and survivors of historical/ non-recent child abuse contacting the Office who are outside the statutory remit of COSICA. We seek to engage with all victims and survivors whether they lie within our statutory remit or outside of it in a manner that is sensitive, trauma-informed and respectful to the individual and their experiences.

In addition to responding to individual victims and survivors, the Office has engaged regularly with victim and survivor groups and the Commissioner has ongoing contact with representative group leaders. This valued dialogue both facilitates further individual queries and cases to the Office and provides opportunities for discussion and consultation between the Commissioner and representative groups.

The views and experiences of groups and individual victims and survivors directly informs the wider work of the Office and the Commissioner's engagement with other stakeholders, such as officials and elected representatives, the Victims and Survivors Service (VSS), the Historical Institutional Abuse Redress Board (HIARB) and other agencies across the statutory and voluntary sectors.

Throughout the year, the Commissioner has also sought to explore approaches to ensuring the statutory duty to establish an Advisory Panel of victims and survivors is discharged and this work, which has included discussions with a range of statutory bodies and the Historical Institutional Childhood Abuse Project Board led by TEO, will continue into the 2024-25 business year.

Commissioner's Awareness Initiative 2023-24

In recognition that a significant number of survivors may have left Northern Ireland and are now living in other jurisdictions, the Commissioner undertook an international awareness initiative in 2023-24 in key centres of emigration, such as, Great Britain, Republic of Ireland, Canada and Australia. This followed a similar initiative the previous year (2022-23).

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

The Office of the Commissioner issued a press release to mark the beginning of the initiative in parallel with the other engagement activities. Newspaper advertisements were also published in news outlets across Great Britain, Republic of Ireland, Canada and Australia.

The Commissioner's awareness initiative resulted in:

- Increased contact from victims and survivors; some disclosing their experiences of abuse for the first time;
- Increased engagement with relevant agencies in Great Britain who work with individuals including survivors from the island of Ireland;
- Significant media coverage in local and national newspapers as well as radio interviews in Northern Ireland and the Republic of Ireland, alongside social media posts to help raise engagement and promote the awareness raising campaign.

In recognition of the aging profile of victims and survivors and the fact that the Historical Institutional Abuse Redress scheme is entering its final year, the Commissioner will continue to advocate with TEO for additional efforts to increase awareness among victims and survivors both in Northern Ireland and elsewhere. The Office of the Commissioner will also continue with its international awareness efforts throughout 2024-25.

Working in Collaboration with Support Services

In addition to providing information and advice in relation to services for victims and survivors, the Commissioner also has statutory duties to monitor the operation of 'specialist services', which have been contracted by TEO to the Victims and Survivors Service (VSS), and to encourage the provision and co-ordination of the provision of 'relevant services',

such as those relating to physical and mental health, counselling and education and training.

The Commissioner and VSS have engaged regularly since the establishment of the Office and an agreed Memorandum of Understanding is in place which incorporates an information and data sharing agreement to provide the Office of the Commissioner with a wide range of data in relation to the specialist services that are available, the demand for and uptake of these services, as well as the outcomes associated with interventions for survivors. These information sharing arrangements sit alongside a programme of meetings between VSS and the Commissioner which have enabled discussion of emerging and thematic trends affecting victims and survivors and impacting on services. Examples of this includes the high rate of cases assessed as complex across the victim and survivor profile, housing insecurity and the needs of carers who provide vital supports to victims and survivors.

The Office of the Commissioner launched a pilot Consultation on the Current and Future Services Needs of Victims and Survivors in June 2024. It is hoped that this will provide valuable insights and an evidence base on the needs of victims and survivors both now and in the future.

Victims and survivors are often at their most vulnerable when they engage with services, and this Consultation will seek to provide evidence to support the Commissioner's advocacy for the development of trauma informed practices, particularly in non-specialist services, as well as providing evidence to support further research to be carried out by the Office of the Commissioner. It is also hoped that the consultation will inform the work of an Advisory Panel which the Commissioner will be establishing in 2024.

Financial Redress for Victims and Survivors

The Commissioner has statutory duties to provide general information and advice to anyone considering applying for redress; to make arrangements for publicising the role of the Redress Board and also to monitor the operation of the Board. In addition to providing information to survivors who contact us, the Office also ensures that up to date and accessible information, including a Frequently Asked Questions document about redress is available online.

The Commissioner has in the context of her awareness raising activities in Northern Ireland and elsewhere, highlighted victims and survivors' entitlement to apply for redress and the Office's role in providing general information and advice.

The Commissioner had previously called for a review of the Northern Ireland redress scheme in response to the concerns shared with her by a number of victims and survivors as well as those of victim and survivor group representatives. The Commissioner participated in the TEO-commissioned review of the redress process. In 2023-24 the Commissioner and her staff participated with other agencies to progress recommendations in the review. The review has yet to be publicly published, the Commissioner has called for the review to be made public.

Separately, the Commissioner also welcomed in 2023 the launch of the Law Society of Northern Ireland's best practice guidance for solicitors making applications to the Historical Institutional Abuse Redress Board. The proposal for the guide was brought by the Commissioner to the Law Society in response to concerns and complaints shared by a number of victims and survivors in relation to their experiences with their solicitors.

The Office of the Commissioner staff and other stakeholder agencies worked collaboratively to provide responses to the guidance before its eventual launch, at which the Commissioner formally welcomed the guidance. Victims and survivors have subsequently shared with the Office of the Commissioner that they have found the practice guidance useful in their engagement with solicitors around redress.

Other Matters

While outside the specific legislative responsibilities of the Commissioner, the following are matters concerning victims and survivors of historical institutional childhood abuse and include the outstanding recommendations of the Inquiry.

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

Advice on Memorial

The Inquiry recommended that a suitable physical memorial be placed in Parliament Buildings or wider Stormont Estate to remind legislators and others of the non-recent historic abuse victims suffered as children in institutions in Northern Ireland. The recommendation states that the memorial should be funded by the Northern Ireland Executive with the design being chosen by the Arts Council of Northern Ireland, together with representatives of victims and survivors participating in the design selection process.

The Commissioner has engaged with teams and individuals in Australia, the Republic of Ireland and Great Britain responsible for, or associated with memorialisation in those jurisdictions to find out if their experiences could provide a framework or insights for Northern Ireland to build from.

In August 2023, the Commissioner published a 'Summary of Advice' on memorial, where she recommended that there should be a *memorial programme* which incorporates the recommendation of the Historical Institutional Abuse Inquiry while allowing for a range of memorial initiatives and responses.

A memorial programme recognises the diversity of views among victims and survivors regarding memorial and in acknowledgment of the wider range of outcomes that can be achieved by a broader programme approach. This reflects established good practice in other jurisdictions where memorial has encompassed a variety of responses, including national, local and different types of memorial.

The Commissioner also recommended that there should be ongoing and meaningful engagement with a broad range of victims and survivors throughout the process of commissioning and developing a memorial and the views of victims and survivors should be central to progressing all stages/ expressions of memorial.

Contributions

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

The Commissioner has continued to engage with the independent facilitator who has been appointed by TEO to develop a framework for contributions. The Office of the Commissioner is acutely aware of the importance of progress regarding contributions as a matter of accountability, not only to victims and survivors but also to the wider public.

Whilst there has been some progress in this area, the Commissioner continues to advocate that the process of securing contributions should move forward, particularly against the current backdrop of budgetary constraints across all public services.

Ongoing concerns

Lack of Data in relation to Historical Institutional Child Abuse

Across many areas of the Commissioner's engagement, a lack of robust data in relation to the numbers of victims and survivors of historical institutional childhood abuse has been a recurrent theme. This lack of information represents a significant barrier in both ensuring that there is a robust understanding of the scope and scale of child abuse, including non-recent abuse in Northern Ireland and in making sure that reliable data informs strategic planning and the development, delivery and resourcing of key services for victims and survivors. Where such studies have been carried out in other jurisdictions, they have tended to focus on child sexual abuse in the population or overall prevalence of sexual abuse and violence in population with child sexual abuse i.e. sexual abuse occurring in childhood being a particular aspect in the overall research study.

The Commissioner has called for child abuse prevalence research in Northern Ireland to be undertaken and to capture prevalence across a wide range of settings, including abuse which has occurred in institutional settings, and by abuser profile, including those in positions of authority, to address current gaps in vital knowledge.

The Commissioner also remains mindful that accountability in relation to criminal justice investigations regarding non-recent historic institutional childhood abuse is an area of concern for victims and survivors, as well as wider society. The Office has engaged with the PSNI to discuss these issues and will continue to explore justice responses to historic institutional childhood abuse and the apparent gaps in data around same.

Other forms of historic institutional child abuse

The Commissioner has noted with interest developments in the following areas: Mother and Baby Institutions, Magdalene Laundries and clerical child abuse. While these are not within the Commissioner's remit, they are relevant to the work of the Office in further understanding historic institutional abuse in Northern Ireland. The Commissioner is also particularly mindful that there are victims and survivors in contact with the Office who have been subjected to abuse in childhood across a wider range of institutions and settings.

Governance

The purpose of corporate governance is to explain the nature and composition of COSICA's governance arrangements and to outline how they contribute to the achievement of the COSICA strategic objectives.

The Office is designated as a Corporation Sole. The Commissioner holds the statutory position as the Corporation Sole. Corporation Sole is defined as an individual person who represents an official position which has a single, separate legal entity, an entity that can only be created by statute, enabling legal continuity with succeeding Office holders having the same powers as their predecessors. As a Corporation Sole, the Commissioner has a personal jurisdiction in respect of the functions of her Office and is solely responsible for the performance of those functions. The 2016 Act requires the Officeholder to lay annually a general report on the exercise of COSICA's functions before the Northern Ireland Assembly. Further details are set out in the Governance Statement.

The Office of the Commissioner for Survivors of Institutional Childhood Abuse is set in the context of legislative remit as defined by the Historical Institutional Abuse (Northern Ireland) Act 2019 (HIA NI Act 2019) and a partnership agreement between the Commissioner and the office's sponsoring department, TEO. The partnership agreement was approved by TEO in September 2024. The Commissioner is also the Accounting Officer, providing quarterly assurance statements and reports, as well as monthly consumption reports to TEO.

The Commissioner and her team engage with departmental officials from TEO in quarterly Accountability and Liaison meetings where governance, finance and performance are discussed and reviewed with the department. During the year, the Office of the Commissioner worked with and procured internal auditors on three audits focusing on risk management, appointing an Advisory Panel, and monitoring responsibilities.

COSICA has an established Audit and Risk Assurance Committee (ARAC). The committee consists of three experienced independent personnel who bring a wealth of expertise and advice to COSICA. At each meeting of the ARAC, reports on issues arising from internal audit reports are discussed with the adequacy and effectiveness of the systems of risk, control and governance together with recommendations for improvement. The accountability to ARAC ensures the key element of the framework of assurance that the Commissioner requires to complete the Governance Statement. The Governance Statement is available for review on page 19 of this report.

Four Audit and Risk Assurance Committee meetings were held during the year. The Commissioner and Head of Corporate Services attended all meetings, with the Staff Officer Accountant attending three out of four meetings.

Representatives of the Northern Ireland Audit Office (NIAO) and the Department are invited to attend all meetings of the ARAC and are provided with a full set of papers for each meeting, including copies of all internal audit reports. The COSICA Senior Management Team, via the ARAC, received periodic reports concerning risk management, internal control and governance. During the year 2023-24, specific attention was given to the control arrangements relating to specific risks that were identified during year 2022-23.

Financial performance

The financial statements starting on page 43 detail the results for the year. The financial statements comprise the statement of comprehensive net expenditure, the statement of financial position, the statement of cash flows, the statement of changes in taxpayer' equity and supporting notes in the pages that follow.

During the year, COSICA was financed by TEO engaging specifically with the department’s Historical Institutional Abuse (HIA) Implementation Branch. The total amount of grant in aid received in the year was £813k (2022-23 £658k). This was £7k more than the grant in aid allocation for 2023-24 of £806k. Details on how the breach occurred and mitigating actions taken are noted on page 22 of the Governance Statement.

In-year pressures and easements are reported to the department through monthly consumption reports, quarterly performance reports and quarterly accountability meetings.

Comprehensive net expenditure for the year was £754k (2022-23 £757k). Salaries accounted for 68% of total expenditure for the year.

As mentioned above, the Office launched an international awareness initiative in March 2024. Office Services includes £78k of advertising costs related to the initiative. COSICA was allocated a capital budget in 2023-24 of £54k (2022-23 Nil).

COSICA’s bank account is managed by the Cash Management Team in AccountNI.

Long term expenditure trends

The actual expenditure for the financial years 2019-20 to 2023-24 are detailed below:

	Actual expenditure 2023-24 £'000	Actual expenditure 2022-23 £'000	Actual expenditure 2021-22 £'000	Actual expenditure 2019-20 £'000
Resource	724	729	527	116
Depreciation	30	28	-	-
Capital	48	21	-	-
Total	802	778	527	116

Going forward for 2024-25

Looking forward to 2024-25, the budget allocation for the Office of the Commissioner is £806k.

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

The Commissioner will seek to:

- Continue to build on the awareness initiatives first launched in March 2023;
- Provide information and general advice to victims and survivors in relation to financial compensation redress and dedicated and other relevant services and report on this;
- Implement monitoring responsibilities;
- Engage with other agencies to encourage the provision and co-ordination of services which are trauma informed;

- Further consider and develop mechanisms which provide a range of channels through which victims and survivors can engage with the Commissioner, including through the establishment of an Advisory Panel;
- Advocate for the remaining recommendations of the Inquiry to be implemented; and
- Explore capacity to develop and progress research and consultation with victims and survivors on relevant issues including carrying out a research pilot with victims and survivors around their experiences of services and their anticipated service needs in the future.

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

Anti-corruption and anti-bribery matters

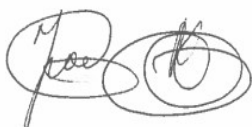
COSICA is committed to conducting business in an honest and ethical manner. COSICA takes a zero-tolerance approach to acts of bribery and corruption, by its staff or anyone acting on its behalf.

Sustainability Report

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

Sustainability measures will include:

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



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 12 December 2024

B) ACCOUNTABILITY REPORT

Corporate Governance Report

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

Accounting Officer's Report

The Commissioner, Fiona Ryan, as Corporation Sole presents the Corporate Governance Report and the Financial Statements for the year ended 31 March 2024.

As Corporation Sole, the Commissioner takes an objective long-term view of the business of the organisation, leading its strategic planning process in supporting Corporate Services in meeting their governance responsibilities. The Corporation Sole was supported by the Senior Management Team (SMT), comprising a Head of Policy and Engagement (Deputy Principal Officer) and Head of Corporate Services (Deputy Principal Officer). Due to the time delay in the approval for a Grade 7, the Commissioner covered two full time positions for 13 months. The Commissioner is designated as COSICA Accounting Officer by the departmental Accounting Officer.

A further important aspect of COSICA's governance framework is its Audit and Risk Assurance Committee (ARAC), meeting on a quarterly basis throughout the year.

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

In line with the Audit and Risk Assurance Committee Handbook (NI), the ARAC will focus on:

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

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

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

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

- Attendance by Departmental representatives in an observer capacity at COSICA's Audit and Risk Assurance Committee meetings;

- Access to COSICA's Audit and Risk Assurance Committee papers and minutes;
- Any input required from COSICA's Audit and Risk Assurance Committee to the Departmental Audit and Risk Assurance Committee.

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

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

Register of Interests

The Commissioner has not declared any position outside COSICA which may have conflicted with management responsibilities. An up-to-date register of interests is maintained and available upon request.

Information Assurance and Management

COSICA has policies and internal guidance to manage information risk. Any breach of data security is communicated to the Data Protection Officer immediately and action taken in line with the Data Protection Policy. Internal Audit provided satisfactory assurance in relation to the adequacy and effectiveness of the GDPR and Information Security arrangements within COSICA in 2022-23. Further security policies have been implemented and the induction process enhanced to ensure compliance. There were no incidences of loss of information assets or personal data during 2023-24 which were required to be reported to the Information Commissioner's Office (ICO).

Political Donations and Expenditure

COSICA did not make any political donations during the period.

Events after the Reporting Period

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

Auditors

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

Statement of Accounting Officer's Responsibilities

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

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

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

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

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

Corporate Governance Statement

This governance statement sets out the governance structures, risk management and internal control procedures that were operated during the 2023-24 financial year and up to the date of approval of the Annual Report and Financial Statements. This governance statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent, and transparent reporting. COSICA follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

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

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

Governance Framework

COSICA is a Corporation Sole and is an Executive Non-Departmental Public Body. COSICA's funding is grant-in-aid provided by TEO.

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

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

Governance events occurring after year end

There were no governance events occurring after year end.

Audit and Risk Assurance Committee (ARAC)

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

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

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

ARAC members and the Senior Management Team (SMT) update their financial and personal interests annually. COSICA maintains a Register of Interests.

The ARAC met four times during the 2023-24 year. Minutes of the ARAC meetings are available on COSICA's website.

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2023-24 financial year were fully quorate.

Audit and Risk Assurance Committee performance

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

Audit and Risk Assurance Committee review

Formal agendas, papers and reports are supplied to the ARAC members in advance of meetings, usually seven days prior. The ARAC were satisfied with the quality and timeliness of receipt of the papers in the 2023-24 financial year.

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

Accounting Officer

The Commissioner is designated as the Accounting Officer. The Accounting Officer's role and responsibilities are set out in the Statement of Accounting Officer's Responsibilities on page 18 and in more detail in MPMNI.

Accounting Officer review

The Commissioner attends quarterly accountability meetings with officials from the Department. Checklists, assurance statements and performance reports are prepared for each of these meetings.

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

Risk management and assurance

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

COSICA has appropriate procedures in place to ensure that it identifies its objectives and risks and determines a control strategy for its strategic risks. A corporate approach is taken to risk. This involves the ARAC members, SMT, managers and staff. Risk management is cascaded throughout the organisation.

Risk and control framework

COSICA's key principles in relation to risk management and internal control are as follows:

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks.
- The SMT support, advise and implement policies approved by the Commissioner.
- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate.
- The SMT meet quarterly to review the risk register and the effectiveness of the risk management activities.
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise.
- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

COSICA's appetite to risk is averse in relation to governance.

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

An overview of the main risks included in the risk register are detailed on page 5. All risks were managed, and control actions taken, to reduce the likelihood of these risks impacting on the achievement of COSICA's objectives in the year.

Internal controls

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

The grant in aid budget of £806k was breached by £7k, with the actual spend for the year coming to £813k.

The breach occurred during the absence of the sole member of the finance team, who is the organisation's accountant. The accountant identified the breach on their return and immediately reported it to TEO Sponsor Branch, NIAO and the ARAC.

The breach highlighted an issue with the cash drawdown process for COSICA. COSICA worked with TEO Sponsor Branch, TEO Budgeting and the Cash Management Team in AccountNI to create a standard operating procedure.

The standard operating procedure has been implemented and other staff have been trained so that this risk has been mitigated going forward.

External and internal audit reports

COSICA's external auditor is the Northern Ireland Audit Office (NIAO). Following completion of the audit, a report to those charged with governance containing the audit findings and associated recommendations is issued.

COSICA's internal auditor is Cavanagh Kelly. The annual internal audit plan for 2023-24 included the following reviews:

- Risk Management – satisfactory assurance
- Review of the monitoring arrangements for two external statutory agencies – satisfactory assurance
- Appointing of the Advisory Panel – satisfactory assurance
- Follow up of Prior Year Recommendations – Completed.

For the period 2023-24, Cavanagh Kelly has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

Fraud reporting

COSICA has a fraud policy and fraud response plan. The policy and plan have been disseminated to all staff. During the 2023-24 financial year, COSICA did not report any attempted or suspected frauds.

Whistleblowing

There were no notified concerns raised during 2023-24 financial year.

Information assurance

COSICA has policies and internal guidance to manage information risk. Any potential breach of data security is communicated to the Data Protection Officer immediately and action taken in line with the Data Protection and Security Policy.

Complaints

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

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

Staff complaints are dealt with separately under COSICA's grievance policy.

COSICA did not receive any complaints/grievances in 2023-24 (Nil in 2022-23).

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. This review is informed by the work of the internal auditors and the Senior Management Team (SMT) within the COSICA who have responsibility for the development and maintenance of the internal control framework, and comments made by the NIAO in its report to those charged with governance. COSICA's internal audit service submits reports on its work, which includes the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the COSICA's system of internal control together with recommendations for improvement.

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

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

Conclusion

As Accounting Officer, I have responsibility for reviewing the effectiveness of the Governance framework and its implementation within COSICA. COSICA is in its third full year of operation as of 31 March 2024. Recruitment challenges associated with reaching appropriate staffing levels have been an ongoing identified risk for the organisation. The pending outcome of the review to determine if there should be a five-year extension directly impacts staff employment contracts and increases the risk for staff to seek alternative employment.

At 31 March 2024, the organisation had the assurance of the appointed Internal Audit, External Audit and Audit and Risk Assurance Committee. In mitigation to identified risks, I will continue to engage and comply with the HIA Implementation Branch governance and accountability framework. I have and will continue to prioritise the review of the Office to mitigate against risks from capacity issues and the risk to programme and governance of the organisation.

Remuneration and Staff Report

a) Remuneration Report

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

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27th April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31st May 2023 in FD (DoF) 05/23. This was subsequently updated on 12th March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023-24 has been finalised and was paid in June 2024. The 2023-24 pay award for NICS industrial staff has also been finalised and was paid in May 2024.

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

Service Contracts

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

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

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

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

The following sections provide details of the remuneration and pension interests of the Commissioner:

Name	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total (to nearest £1,000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Fiona Ryan	75-80	75-80	-	-	30	30	105-110	90-95

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

Salary

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

Benefits in Kind

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

Fair Pay Disclosure (Audited Information)

Pay Ratios

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

The banded remuneration of the highest-paid director in COSICA in the financial year 2023-24 was £75,000 - £80,000 (2022-23, £75,000 - £80,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

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

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

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

For 2023-24 and 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2023-24, Nil (2022-23, Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £26,500 to £77,500 (2022-23, £26,000 to £77,500).

The movement in pay ratio is due to the change in composition of the team from 2022-23 to 2023-24, as full staff complement was reached mid-March 2024.

Percentage Change in Remuneration

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

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

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

Percentage change for:	2023-24 Vs 2022-23	2022-23 Vs 2021-22
Average employee salary and allowances	10%	(14%)
Highest paid director's salary and allowances	0%	0%

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

Pension Benefits (Audited Information)

Name	Accrued pension at pension age as at 31/03/2024	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2024	CETV at 31/03/2023	Real Increase in CETV
	£'000	£'000	£'000	£'000	£'000
Fiona Ryan	5 – 10	0 – 2.5	90	58	20

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date.

Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by the Department of Finance to remedy this discrimination.

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

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

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

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.financeni.gov.uk/publications/dof-resource-accounts>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using:

- a) Rolled back opening balance;
- b) Rolled back closing balance;
- c) CETV calculated by CSP on the rolled back basis;
- d) No restatement of prior year figures where disclosed.

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earning (Salary Bands)		Contribution Rate – All members
From	To	From 01 April 2024 to 31 March 2025
£0	£26,302.49	4.60%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

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

<https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

Real increase in CETV

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

Compensation for loss of office (Audited Information)

There were no compensation benefits paid by COSICA to any senior staff members during the year (2022-23: Nil).

b) STAFF REPORT

Staffing the Office of the Commissioner

COSICA has an approved headcount of 10 FTE staff. Although there were resourcing challenges throughout the year, COSICA reached a full staff complement for the first time in mid-March 2024.

Staff Costs

Staff Numbers and Related Costs (Audited Information)

	Commissioner	Permanently employed staff	Others*	2023-24 £'000 Total	2022-23 £'000 Total
Wages and salaries	75	216	92	383	413
Social security costs	9	23	3	35	24
Other pension costs	26	64	5	95	64
Sub Total	110	303	100	513	501
Less recoveries in respect of outward secondments	-	-	-	-	-
Total net costs	110	303	100	513	501

*Others include the cost of staff sourced from employment agencies at a cost of £58k (2022-23: £194k).

Pension Arrangements

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

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms,

legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism.

The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2023-24, employers' contributions of £95,263 were payable to the NICS pension arrangements (2022-23 £63,341) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2022-23 £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-23, 8% to 14.75%) of pensionable pay.

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

Employer contributions of £Nil, 0.5% (2022-23 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the **partnership** pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

Nil persons (2022-23: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2022-23: £Nil).

Average number of persons employed (Audited Information)

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

	Permanently employed staff	Others	2023-24 Total	2022-23 Total
Commissioner	-	1	1	1
Directly Employed	6	-	6	3
Agencies	-	1	1	2
Other	-	1	1	3
Total	6	3	9	9

COSICA Staffing Statistics

The table below shows COSICA staff broken down by gender:

	Male	Female	2023-24 Total	2022-23 Total
Directly Employed	2	5	7	1
Other	-	2	2	8
Total	2	7	9	9

Staff Turnover

The staff turnover percentage for 2023-24 was 33%, (2022-23: 88%). The decrease in staff turnover is due to direct recruitment, resulting in less dependency on agency staff.

Reporting of Civil Service and Other Compensation Schemes – Exit Package

COSICA incurred no expenditure on compulsory redundancies or other departures during 2023-24 (2022-23 – None).

Absence Management

Staff attendance is actively managed, and the organisation's absence figure (average days lost per staff year) for 2023-24 was 12.7 days (2022-23: 0.5 days). The average within the NI Civil Service for 2023-24 was 13.8 days (2022-23: 12.3 days).

Consultancy

During the year COSICA used an external consultant for media and communications advice £13.2k (2022-23: £16.4k). Construction & Procurement Delivery (CPD) were consulted regarding procurement projects, costing £0.2k (2022-23: £4.7k). A human resource consultancy firm was appointed in March 2022, incurring costs of £9.3k (2022-23: £13.7k). Total expenditure on consultancy fees for the year was £22.7k (2022-23: £34.8k).

STAFF POLICIES

Employment, training and advancement of disabled persons

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

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

Learning and Development

The Commissioner recognises the importance of having skilled and engaged employees and continues to be committed to investing in learning and development.

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

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

Equality, Diversity and Inclusion

“The Commissioner for Survivors of Institutional Childhood Abuse has launched a public consultation on the Office’s draft Equality Scheme 2020-2025. The Commissioner is committed to effective consultation and confirms continued compliance with statutory duties, to have due regard to the need to promote equality of opportunity and promoting good relations, under Section 75 of the Northern Ireland Act 1998. COSICA is committed to a policy of equality of opportunity in its employment practices. COSICA has worked to ensure that no actual or potential job applicant or employee is discriminated against, either directly or indirectly, on the grounds of gender (including gender reassignment), marital or civil partnership status, disability, race, religious or political opinion, age, having or not having dependants and sexual orientation. COSICA is an Equal Opportunities Employer and all applications for employment are considered strictly on the basis of merit. Recruitment, through NICS, Interchange and Agency adheres to policy that applicants are given the opportunity to advise COSICA of any reasonable adjustments that they may require. COSICA policies have been screened for equality impact assessment, through procured Human Resources advisor.

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

Our diversity and inclusion programme of work will be delivered through the implementation of an annual Diversity Action Plan. COSICA has worked with the Equality Commission and agreed to develop the Diversity Action Plan following the completion of the Equality Policy consultation launched on the 22 May 2024.

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

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

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

Employee Involvement

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

Employment and Occupation

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

Off-Payroll Engagements

There were no off-payroll engagements within the reporting threshold during the year (2022-23: £Nil).

Assembly Accountability and Audit Report

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

Assembly Accountability Disclosures

(i) Losses and special payments (Audited Information)

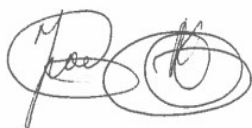
DoF advises losses and special payments should be noted where total losses exceed £300,000 and states that individual losses of more than £300,000 should be noted separately. There were no Losses or Special payments during 2023-24 (2022-23: Nil).

(ii) Fees and Charges (Audited Information)

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

(iii) Remote Contingent Liabilities (Audited Information)

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



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 12 December 2024

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

Opinion on financial statements

I certify that I have audited the financial statements of the Commissioner for Survivors of Institutional Childhood Abuse for the year ended 31 March 2024 under the Historical Institutional Abuse (Northern Ireland) Act 2019. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of Commissioner for Survivors of Institutional Childhood Abuse's affairs as at 31 March 2024 and of the Commissioner for Survivors of Institutional Childhood Abuse's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019 and The Executive Office directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

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

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

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In light of the knowledge and understanding of the Commissioner for Survivors of Institutional Childhood Abuse and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

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

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

16 December 2024

C) FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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

		2023-24	2022-23
	Note	£'000	£'000
Total Operating Income		-	-
Staff Costs	3	(513)	(501)
Other Operating Expenditure	3	(210)	(228)
Depreciation	4	(30)	(28)
Total operating expenditure		<u>(753)</u>	<u>(757)</u>
Interest Expense	9	<u>(1)</u>	-
Net expenditure for the year		<u>(754)</u>	<u>(757)</u>
Other comprehensive net expenditure		-	-
Comprehensive net expenditure for the year		<u>(754)</u>	<u>(757)</u>

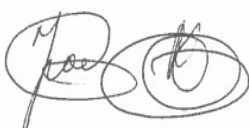
(The notes on pages 47 to 53 form part of these accounts)

Statement of Financial Position as at 31 March 2024

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

		2024 £'000	2023 £'000
	Note		
Non-current assets			
Right of Use Asset	4	48	21
Total non-current assets		<u>48</u>	<u>21</u>
Current assets			
Trade and other receivables	6	2	2
Cash and cash equivalent	5	-	-
Total current assets		<u>2</u>	<u>2</u>
Total assets		<u>50</u>	<u>23</u>
Current liabilities			
Trade and other payables	7	(160)	(205)
Total current liabilities		<u>(160)</u>	<u>(205)</u>
Total assets less current liabilities		<u>(110)</u>	<u>(182)</u>
Non-current liabilities			
Other Payables	7	(13)	-
Total non-current liabilities		<u>(13)</u>	<u>-</u>
Total assets less total liabilities		<u>(123)</u>	<u>(182)</u>
Taxpayers' equity and other reserves			
General reserve		(123)	(182)
Total equity		<u>(123)</u>	<u>(182)</u>

The financial statements on pages 43 to 46 were approved by the Commissioner on 12 December 2024 and were signed by:



Fiona Ryan
Commissioner for Survivors of Institutional Childhood Abuse
Accounting Officer
Date: 12 December 2024

(The notes on pages 47 to 53 form part of these accounts)

Statement of Cash Flows for the year ended 31 March 2024

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

	Note	2023-24	2022-23
		£'000	£'000
Cash flows from operating activities			
Net operating expenditure		(754)	(757)
Adjustments for non-cash transactions	3	30	28
(Increase)/Decrease in trade and other receivables	6	-	-
Increase/(Decrease) in trade and other payables	7	19	4
Interest on Lease Liabilities	8	1	-
Net cash outflow from operating activities		(704)	(725)
Cash flows from financing activities			
Grants from Sponsoring Department		813	658
Payment of lease liabilities	8	(29)	(29)
Net financing		784	629
Net increase/(decrease) in cash and cash equivalents in the period	5	80	(96)
Cash and cash equivalents at the beginning of the period	5	(80)	16
Cash and cash equivalents at the end of the period		-	(80)

(The notes on pages 47 to 53 form part of these accounts)

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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

	Note	General Fund	Taxpayers' Equity
		£'000	£'000
Balance at 31 March 2022		(83)	(83)
Grants from Sponsoring department		658	658
Comprehensive Net Expenditure for the year		(743)	(743)
Auditors Remuneration	3	(14)	(14)
Other reserves movements including transfers		-	-
Balance at 31 March 2023		(182)	(182)
Grants from Sponsoring department		813	813
Comprehensive Net Expenditure for the year		(738)	(738)
Auditors Remuneration	3	(16)	(16)
Other reserves movements including transfers		-	-
Balance at 31 March 2024		(123)	(123)

(The notes on pages 47 to 53 form part of these accounts)

NOTES TO THE ACCOUNTS

Accounting policies

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of COSICA for the purpose of giving a true and fair view has been selected. The particular policies adopted by COSICA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

1.2 Pensions

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

1.3 Expenditure

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

1.4 Financial Instruments

As the cash requirements of COSICA are met through Grant-in-Aid provided by TEO, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contract to buy non-financial items in line with COSICA's expected purchase and usage requirements and the NDPB is therefore exposed to little credit, liquidity or market risk.

1.5 Trade and Other Payables

Trade and other payables are measured at cost.

1.6 Contingent liabilities

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

1.7 Impending application of newly issued accounting standards not yet effective

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

1.8 IFRS 16 Leases

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

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

2. Statement of Operating Expenditure by Operating Segment

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

3. Expenditure

	2023-24	2022-23
	£'000	£'000
Staff Costs ¹ :		
Wages and Salaries	325	219
Social Security Costs	35	25
Other Pension Costs	95	63
Agency Staff Costs	58	194
Office Services	105	110
Accommodation Costs	31	25
Consultancy Costs	23	35
Professional Costs	17	24
Auditors' remuneration and expenses	16	14
Staff Related Costs	10	8
Other	6	7
Non capital Purchases	2	5
Interest Charges	1	-
Non-cash items:		
Depreciation	30	28
Total	754	757

During the year COSICA purchased £Nil non-audit services from its auditor, NIAO (2022-23: Nil)

¹Further analysis of staff costs is located in the Staff Report on page 32

4. Property, plant and equipment

	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2023	49	49
Additions	57	57
At 31 March 2024	106	106
Depreciation		
At 1 April 2023	28	28
Charged in year	30	30
At 31 March 2024	58	58
Carrying amount at 31 March 2023	21	21
Carrying amount at 31 March 2024	48	48
Asset financing		
Finance Leased	48	48
Carrying amount 31 March 2024	48	48

5. Cash and cash equivalents

	2023-24 £'000	2022-23 £'000
Balance at 1 April	(80)	16
Net change in cash and cash equivalent balances	80	(96)
Balance at 31 March	-	(80)
The following balances at 31 March were held at:		
Commercial banks and cash in hand	-	(80)
Balance at 31 March	-	(80)

6. Trade receivables, financial and other assets

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year		
Prepayments	2	2
Total	<u>2</u>	<u>2</u>

7. Trade payables, financial and other liabilities

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year		
Bank Overdraft	-	80
Trade Payable	4	31
Accruals	120	74
Current part of lease liabilities	36	20
Total	<u>160</u>	<u>205</u>

	2023-24 £'000	2022-23 £'000
Amounts falling due after more than one year		
Leases	13	-
Total	<u>13</u>	<u>-</u>

8. Leases

COSICA, from April 2022, and in line with the accounting treatment of IFRS 16, have recorded the lease on the property at Queen's Court as a finance lease. An interest charge of £826 was incurred in respect of the lease for the 2023-24 year (2022-23: £294). The following commitments are recorded across the period of the lease.

8.1 Quantitative disclosures around right-of-use assets

2023-24	Buildings
	£'000
Right-of-use-assets	
As at 1 April 2023	21
Additions	57
Depreciation Expense	(30)
As at 31 March 2024	48

8.2 Quantitative disclosures around lease liabilities

	2023-24	2022-23
	£'000	£'000
Buildings		
Not later than one year	36	20
Later than one year but not later than five years	13	-
Later than five years	-	-
Less interest element	(1)	-
Present Value of obligations	48	20

8.3 Quantitative disclosures around cash outflow for leases

	2023-24	2022-23
	£'000	£'000
Total cash outflow for lease	29	29

9. **Related-party transactions**

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

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

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

	2023-24	2022-23
	£'000	£'000
Grant-in-Aid from TEO	813	658
Expenditure with TEO – amount outstanding at year end was £39k (2022-23: £31k)	397	301
Expenditure with DoF – amount outstanding at year end was £49k (2022-23: £3k)	73	87
Expenditure with DoJ – amount outstanding at year end was £3k (2022-23: £3k)	6	4

10. **Events after the Reporting Period**

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

Date for authorisation for issue

The Accounting Officer authorised these financial statements for issue on 16 December 2024.