



ANNUAL REPORT AND ACCOUNTS

2020-21

INDEPENDENT REPORTING COMMISSION
ANNUAL REPORT AND ACCOUNTS 2020-21
(For the period ended 31 March 2021)

Presented to Parliament pursuant to Regulation 3(2) of the Northern
Ireland (Stormont Agreement and Implementation Plan) Act 2016
(Independent Reporting Commission) Regulations 2016

Ordered by the House of Commons to be printed
on 30 June 2021



© Crown copyright 2021

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at <https://www.ircommission.org/>.

Any enquiries regarding this publication should be sent to us at

Independent Reporting Commission
PO Box 2205
Belfast
BT4 9EL

Email - enquiries@IRCommission.org

ISBN 978-1-5286-2555-5

CCS0421397786 06/21

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of Her Majesty's Stationery Office

CONTENTS

PERFORMANCE REPORT	2
OVERVIEW	3
PURPOSE OF THE INDEPENDENT REPORTING COMMISSION	5
SUPPORT ARRANGEMENTS	10
FINANCIAL STATEMENTS	11
COMMISSION'S ACTIVITIES	11
OUR PERFORMANCE.....	15
KEY RISKS AND ISSUES.....	23
ACCOUNTABILITY REPORT	25
DIRECTOR'S REPORT	26
STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES.....	29
STATEMENT ON THE DISCLOSURE OF RELEVANT AUDIT INFORMATION	30
GOVERNANCE STATEMENT.....	31
REMUNERATION AND STAFF REPORT	36
PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT	46
THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT.....	47
FINANCIAL STATEMENTS	53
STATEMENT OF COMPREHENSIVE NET EXPENDITURE	54
STATEMENT OF FINANCIAL POSITION.....	55
STATEMENT OF CASH FLOWS	56
STATEMENT OF CHANGES IN TAXPAYERS' EQUITY.....	57
NOTES TO THE ACCOUNTS	58

Performance Report

Overview

Foreword by the Accounting Officer

I am pleased to present this fourth Annual Report and Accounts which focuses on the way in which the Independent Reporting Commission carried out its functions during 2020-21, assesses the Commission's performance against its business objectives, and reports on the expenditure of the Commission's UK Secretariat, including the Report of an external audit carried out by the Comptroller and Auditor General partnered in delivery by Ernst and Young¹.

The Commission seeks to promote progress towards ending paramilitary activity connected with Northern Ireland, and carries out its functions with a view to supporting long term peace and stability in society and stable and inclusive devolved Government in Northern Ireland, in line with the commitments made by the UK and Irish Governments and the Northern Ireland Executive as part of the 2015 Fresh Start Agreement.

The Commission meets a wide range of individuals and organisations with an interest and expertise in this work, and receives regular updates, to enable it to publish an informed Report each year on progress made. It also meets relevant agencies, departments, bodies and individuals to seek to progress its recommendations, as part of encouraging progress in this vital work.

The Commission published its Third Report on progress towards ending paramilitary activity in November 2020,² making four new recommendations to enhance delivery of the comprehensive, twin track approach to tackling paramilitarism which was set out in the Executive Action Plan for Tackling Paramilitary Activity, Criminality and Organised Crime, and identified areas for further work³.

¹ Under the provisions of Article 10 of the International Treaty ("the Treaty") establishing the Independent Reporting Commission ("the Commission"), the Government of the United Kingdom (UK) has requested the appointment of auditors to audit the accounts of the Commission in respect of the monies provided by the UK Government.

² https://www.ircommission.org/sites/irc/files/media-files/IRC%20Third%20Report_0.pdf

³ <https://www.northernireland.gov.uk/publications/tackling-paramilitary-activity-criminality-and-organised-crime-executive-action-plan>

An assessment of the Commission's corporate performance during the year is set out on pages 15 to 22 of this report. In summary, the Commission performed effectively against its business objectives during the year, and met its statutory and business objectives in full.



Marie Patterson

UK Joint Secretary & Accounting Officer

Purpose of the Independent Reporting Commission

The 2015 Fresh Start Agreement⁴ between the Northern Ireland Executive (“the Executive”), the UK Government and the Irish Government was reached following ten weeks of intensive talks convened to address the legacy and impact of paramilitary activity, and the implementation of the Stormont House Agreement. All the parties committed to:

Box 1: Extract from the Fresh Start Agreement

- work collectively to achieve a society free of paramilitarism;
- support the rule of law unequivocally in word and deed and support all efforts to uphold it;
- challenge all paramilitary activity and associated criminality;
- call for, and work together to achieve, the disbandment of all paramilitary organisations and their structures;
- challenge paramilitary attempts to control communities;
- support those who are determined to make the transition away from paramilitarism; and
- accept no authority, direction or control on our political activities other than our democratic mandate alongside our own personal and party judgment.

The Fresh Start Agreement identified the need for a body to report on progress towards bringing about an end to paramilitarism and contained a number of specific commitments to that end. That reporting body was subsequently named the Independent Reporting Commission (“the Commission”), and was established by International Treaty⁵ and corresponding legislation in the UK and Ireland⁶. This Report

⁴ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/479116/A_Fresh_Start_-_The_Stormont_Agreement_and_Implementation_Plan_-_Final_Version_20_Nov_2015_for_PDF.pdf

⁵ The international Treaty covering the body was signed in September 2016 and came into force on 8 August 2017 following completion of the relevant legislative processes in each jurisdiction. The Commission was fully established from that date, having operated in shadow form in the preceding period from January 2017.

⁶ The Commission’s founding legislation is: in the UK, the Northern Ireland (Stormont Agreement and Implementation Plan) Act 2016, the Northern Ireland (Stormont Agreement and Implementation Plan) Act 2016 (Independent Reporting Commission) Regulations 2016 and the Northern Ireland (Stormont Agreement and Implementation Plan) Act (Immunities and Privileges) Regulations 2016; and, in Ireland, the Independent Reporting Commission Act 2017.

covers our work and expenditure incurred by the UK Secretariat during Financial Year 2020-2021.

The Commission's objective is to promote progress towards ending paramilitary activity connected with Northern Ireland. It exercises its functions with a view to supporting long term peace and stability in society, and stable and inclusive devolved Government in Northern Ireland.

Box 2: Summary of Article 4 of the Treaty establishing the Commission

The Commission reports annually on:

- (a) progress towards ending continuing paramilitary activity connected with Northern Ireland; and
- (b) implementation of the relevant measures of the Government of Ireland, the Government of the United Kingdom, and the Northern Ireland Executive, including the Executive's Strategy.

The measures it reports on are set out in the June 2016 Executive Action Plan on tackling paramilitary activity, criminality and organised crime, which was agreed by the Executive following the work of an independent Panel established to make recommendations for a strategy to disband paramilitary groups, and the commitments made by the UK and Irish Governments following the Fresh Start Agreement. The infographic overleaf gives a short overview of work since the Fresh Start Agreement.

TACKLING PARAMILITARISM

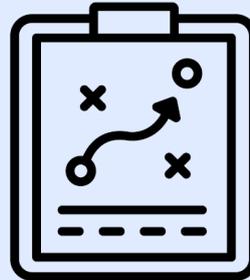


FRESH START AGREEMENT NOVEMBER 2015

Multi-party agreement spotlights the need for further work to "tackle the insidious influence of paramilitarism and reinforce efforts to tackle organised crime and criminality".

INDEPENDENT PANEL TO REPORT ON THE DISBANDMENT OF PARAMILITARY GROUPS IN NORTHERN IRELAND DECEMBER 2015

An independent panel is appointed by the Executive to make recommendations for a strategy to disband paramilitary groups.

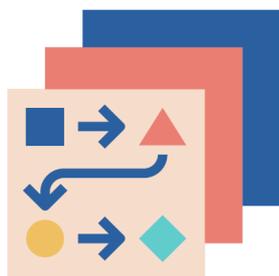


EXECUTIVE ACTION PLAN JUNE 2016

The NI Executive agrees a programme of work to tackle paramilitary activity, criminality and organised crime.

INDEPENDENT REPORTING COMMISSION BEGINS WORK AUGUST 2017

The IRC is established by Treaty to consult and report on work ongoing, and to make recommendations for further actions.



PHASE TWO OF THE PROGRAMME APRIL 2021

The Executive agrees to a second phase of the Programme, beginning in April 2021.

The Commission is made up of four Commissioners, with experience and expertise relevant to the twin track approach to this work, which combines policing and criminal justice responses alongside measures to tackle the deep, socio-economic issues in the communities most affected by paramilitarism. The Executive nominated two Commissioners, and the UK and Irish Governments nominated one Commissioner each to the body, and they work collectively to further the Commission's objective. The Commissioners are appointed for four year terms⁷. The Commission was established under Treaty, and as such, will continue to exist as a body until the Treaty obligations are terminated by mutual agreement between the UK Government and the Irish Government.

The current Commissioners are:

John McBurney

John McBurney is an experienced solicitor practicing in Northern Ireland. He qualified in 1979 and has significant experience in major litigation, commercial transactions, conveyancing and estate management. He has supported victims and survivors of the Troubles in his legal work. John was one of three persons tasked by the First and deputy First Ministers in December 2015 to make recommendations for a strategy to disband paramilitary groups and was subsequently nominated to the Commission by the Executive to report on progress towards that goal.

Monica McWilliams

Monica McWilliams is an academic and former politician. She is a graduate of Queen's University Belfast and the University of Michigan, and was Professor of Women's Studies and Social Policy at the Ulster University where she holds the position of Emeritus Professor. She co-founded the Northern Ireland Women's Coalition and led its negotiating team in the multi-party talks leading up to the Good Friday Agreement. She was elected to the legislative Assembly in Northern Ireland from 1998 – 2003. She was Chief Commissioner of the Northern Ireland Human Rights Commission from 2005 – 2011 and is the Chairperson of Interpeace, an international NGO based in Geneva. She has published widely on women, peace and security, and on violence

⁷ Commissioners McBurney, McWilliams and Reiss were appointed from 8 April 2017 to 7 August 2021. Commissioner O'Connor's appointment term runs until September 2021.

against women in conflict societies. She was one of three persons appointed in 2011 to a Prison Reform Oversight Group advising the Northern Ireland Department of Justice. Monica was one of three persons tasked by the First and Deputy First Ministers in December 2015 to make recommendations for a strategy to disband paramilitary groups and was subsequently nominated to the Commission by the Executive to report on progress towards that goal.

Tim O'Connor

Tim O'Connor is a native of Kilkeedy in West Limerick. After a two-year stint as a teacher he joined the Civil Service in Dublin in 1974, moving to the Department of Foreign Affairs in 1979. Most of his time there was spent working on the Northern Ireland Peace Process and he was part of the Irish Government Negotiating Team for the Good Friday/Belfast Agreement. He was the inaugural Southern Joint Secretary of the North/South Ministerial Council, based in Armagh, from 1999 to 2005. He has also served terms as Director of the Africa Unit and of the Human Rights Unit in the Department of Foreign Affairs. His foreign postings included the Embassies of Ireland in Bonn and Washington DC, and from 2005-2007 he served as the Consul General of Ireland in New York, USA. Tim served as Secretary General to President Mary McAleese at Áras an Uachtaráin from 2007 to 2010. Since retiring from the Civil Service in 2010 he has been dividing his time between his own advisory business and voluntary work, both in the public sector and with NGOs. In 2020, he chaired the Implementation Advisory Group for the directly elected mayor with executive functions for Limerick City and County, and from February 2019 to February 2021 was Chairman of the Golf Ireland Transition Board. He is a member of the Board of GOAL, the international humanitarian assistance NGO. Tim was nominated to the Commission by the Irish Government.

Mitchell B. Reiss

Mitchell B. Reiss is a former United States Special Envoy for Northern Ireland with the rank of Ambassador. He was also the Director of Policy Planning at the State Department and has worked at the National Security Council. Outside of government, he was the President and CEO of The Colonial Williamsburg Foundation in Virginia and President of Washington College in Maryland. He has published widely on national security issues, and consults in the United States and globally on higher

education and historic sites. Mitchell was nominated to the Commission by the UK Government.

Support Arrangements

The Commission is supported by UK and Irish Secretariats, comprising a UK Joint Secretary and an Irish Joint Secretary, and three Secretariat staff. The Secretariats jointly assist the Commissioners in the delivery of the Commission's statutory functions.

The costs of the UK Secretariat and remuneration for Commissioners McBurney, McWilliams and Reiss are funded by the UK Government. These Accounts relate to expenditure incurred by the UK Secretariat and to the payments made to those three Commissioners during the year. The UK Secretariat is sponsored by the Northern Ireland Office, but operates wholly independently as an arm's length body. The costs of the Irish Secretariat and remuneration for Commissioner O'Connor are funded by the Irish Government, and are not the subject of this report.

The UK Secretariat had three staff in post over the year; all were seconded from the Civil Service. The Commission also made use of services provided by external professionals including media services, researchers, and auditors.

Financial Statements

These Accounts have been prepared in accordance with a direction issued by the Northern Ireland Office under Article 10 of the Treaty. They include a Statement of Comprehensive Net Expenditure, a Statement of Financial Position, a Statement of Cash Flows and a Statement of Changes in Taxpayers' Equity, and Notes.

Commission's activities

The Commission consults with a range of stakeholders including the UK and Irish Governments, the Executive, law enforcement agencies in both jurisdictions, and other statutory agencies, local Councils, and community and civic society organisations working in Northern Ireland. This engagement is a key part of its work, and ensures that the Commission has a clear understanding of the impact of paramilitary activity on communities, and can report effectively on progress towards ending it.

The table below sets out the number of Commission meetings held and the number of stakeholders the Commissioners and Secretariat met during the period 1 April 2020 to 31 March 2021 (for 2020-21 figures are also included for meetings undertaken by the Secretariat on the Commission's behalf; that information was not previously recorded in this format). In view of restrictions associated with the COVID-19 pandemic the Commission took a blended approach to its engagement: meeting face-to-face in COVID-secure premises when it was necessary and permissible to do so, and using online video-conferencing platforms for other meetings.

	01/04/20 – 31/03/21	01/04/19 – 31/03/20	01/04/18 – 31/03/19	08/08/17 – 31/03/18
Number of meetings (Commissioners)	60	74	65	41
Number of stakeholders (Commissioners)	76 ⁸	154	80	53

⁸ A number of these stakeholders engaged with the Commissioners on more than one occasion during the year; they are only counted once for the purposes of this figure.

Number of meetings (Secretariat)	32	-	-	-
Number of stakeholders (Secretariat)	18 ⁹	-	-	-

The Commission is required to report annually on progress and published its Third Report in November 2020. It is also required to report more frequently than annually if the UK and Irish Governments requests this – no such request was received during the reporting period.

The infographic overleaf provides an overview of the Commission’s work since it was established by Treaty.

⁹ A number of these stakeholders engaged with the Secretariat on more than one occasion during the year; they are only counted once for the purposes of this figure.

WORK OF THE IRC

Reporting on work to tackle paramilitarism

SINCE ITS FORMAL LAUNCH,

363 STAKEHOLDERS ENGAGED

including UK & Irish Governments, NI Executive, law enforcement agencies, other statutory agencies, & community and civic society organisations



MEETINGS 240



to explore key issues, develop analysis, identify possible solutions, prepare reports and influence decision makers

3 REPORTS

Reports on progress towards ending continuing paramilitary activity, in particular from those paramilitary groups declared to be on ceasefire



19 RECOMMENDATIONS FOR CHANGE

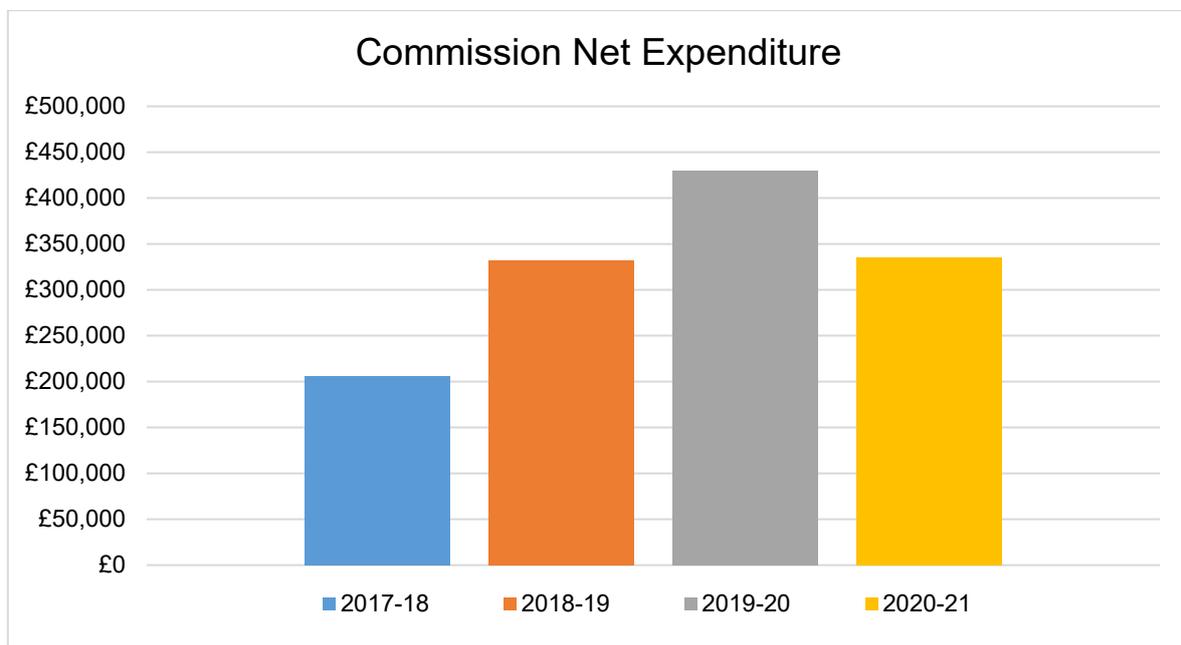


SHARE YOUR VIEWS

Email us at enquiries@IRCommission.org
Write to us at Independent Reporting Commission, PO
Box 2205, Belfast BT4 9EL

The UK's withdrawal from the European Union does not impact on how the Commission carries out its functions, although the impact of Brexit is a subject of interest and relevance to the Commission.

The Commission's primary expenditure is on staff costs, accommodation and services, and professional services, including media support and audit (as detailed in the Financial Statements). The Commission has not launched any new programmes or projects, and has not encountered any significant financial issues. The table below shows its expenditure since establishment.



Our Performance

The Commission's Strategic Direction and Business Plan¹⁰ underpins the core work undertaken by the Commission to discharge its statutory functions and those requirements common to all public sector organisations in relation to good governance and the effective use of resources until the Treaty obligations are terminated by mutual consent between the UK Government and the Irish Government. The Commission's objectives are reviewed annually to ensure that they remain fit for purpose. All objectives were met in full during the period 1 April 2020 to 31 March 2021. The Commission will continue to fulfil its mandate of reporting, consulting and engaging in the coming Financial Year.

A detailed analysis of performance against the Commission's Business Plan during the reporting period is set out below:

Business Plan Objective 1	To report annually or more frequently if jointly requested by the UK and Irish Governments, on progress towards ending continuing paramilitary activity, in particular from those paramilitary groups declared to be on ceasefire.
Target	To provide a considered analysis of progress adopting a twin pillar approach to: <ul style="list-style-type: none">• the impact of criminal justice interventions; and• broader societal impact.
End of Year Assessment	The Commission published its Third Report on progress towards ending paramilitary activity on 17 November 2020. Throughout the course of the financial year it held 60 meetings and consulted with 76 stakeholders, some of whom engaged with the Commissioners on a number of occasions, to inform its view, including NI Executive parties, the UK and Irish Governments, the Police Service of Northern Ireland, statutory agencies, local communities and civic society organisations. In addition, the Secretariat undertook 32 meetings with 18 stakeholders on the Commission's behalf. Some of these stakeholders engaged with the Secretariat on a number of occasions.

¹⁰ <https://www.ircommission.org/publications/strategic-direction-and-business-plan>

	<p>The Commission also invited members of the public and other organisations to correspond with them on issues they wished to draw to the Commission’s attention.</p> <p>Section B of the Report analysed data about trends in reported incidents of paramilitary activity over the last ten years, building on similar analysis in previous Reports. The Report also included detailed information about progress made against each of the commitments made in the Executive Action Plan, including the commitments made by the UK and Irish Governments. These inputs and views all helped the Commission form the analysis it presented in that Report, and it has discussed the findings of the Report in meetings with relevant stakeholders following its publication. The NI Justice Minister, the Secretary of State for Northern Ireland and the Minister of Foreign Affairs all welcomed the Report publicly.</p>
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Business Plan Objective 2	To report on the implementation of the relevant measures of the Irish Government, the UK Government and the Northern Ireland Executive, including the Executive’s Tackling Paramilitary Activity, Criminality and Organised Crime Action Plan.
Target	<p>To provide:</p> <ul style="list-style-type: none"> • valuable visibility on progress; • ongoing impetus to implementation of the Executive’s Action Plan; and • valuable visibility on the relevant measures of the Irish Government and the UK Government.
End of Year Assessment	The Commission received quarterly written updates from the Tackling Paramilitarism Programme Team on progress towards delivering each of the commitments in the Executive Action Plan, and also received regular updates from the UK and Irish Governments. It also discussed progress in the overall ambition, and on specific elements of the plan, with relevant agencies (including law enforcement bodies), Departmental officials, political representatives, community

<p>organisations, representatives of civic society and others throughout the course of the year. The Commission drew on these sources of information and opinion to produce its Third Report which was published in November 2020.</p> <p>That Report concluded that:</p> <ul style="list-style-type: none"> • much good work had been done to date; • there was no room for complacency; • paramilitaries represented a ‘clear and present danger’, and sadly remained a reality of life in Northern Ireland in 2020; and that • the return of an Executive and fully functioning legislative Assembly represented an opportunity to ‘re-set’ in terms of ending paramilitarism. <p>It commented on the contextual factors that were pivotal to understanding the backdrop to the continuation of paramilitarism, including the legacy of the Troubles and Brexit, and provided an overview of the landscape of paramilitarism.</p> <p>The Report made four new recommendations, and called for further action on two recommendations that the Commission had made previously.</p>	<p>organisations, representatives of civic society and others throughout the course of the year. The Commission drew on these sources of information and opinion to produce its Third Report which was published in November 2020.</p> <p>That Report concluded that:</p> <ul style="list-style-type: none"> • much good work had been done to date; • there was no room for complacency; • paramilitaries represented a ‘clear and present danger’, and sadly remained a reality of life in Northern Ireland in 2020; and that • the return of an Executive and fully functioning legislative Assembly represented an opportunity to ‘re-set’ in terms of ending paramilitarism. <p>It commented on the contextual factors that were pivotal to understanding the backdrop to the continuation of paramilitarism, including the legacy of the Troubles and Brexit, and provided an overview of the landscape of paramilitarism.</p> <p>The Report made four new recommendations, and called for further action on two recommendations that the Commission had made previously.</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Business Plan Objective 3	In carrying out its functions, consult the UK Government and relevant law enforcement agencies.
Target	To inform the work of the Commission and understand the issues under its consideration.
End of Year Assessment	The Commission’s engagement with stakeholders throughout the 2020-21 financial year was driven by its statutory duty to report on progress towards ending paramilitary activity connected with Northern Ireland. An agreed Stakeholder Engagement Plan was in place, and engagement during the year included consultations with

	<p>the senior officials of the Northern Ireland Office and the Secretary of State for Northern Ireland, and relevant law enforcement agencies. The Commissioners met with senior officers in the PSNI, including with representatives of the Paramilitary Crime task Force (PCTF), and representatives of the National Crime Agency and Her Majesty's Revenue and Customs. The Secretariat also had regular engagement with the PCTF.</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Business Plan Objective 4	In carrying out its functions, consult the Irish Government and relevant law enforcement agencies.
Target	To inform the work of the Commission and understand the issues under its consideration.
End of Year Assessment	The Commission met and corresponded with senior officials and Ministers in the Department of Justice, the Department of Foreign Affairs and law enforcement agencies in Ireland during the reporting period. The Commissioners drew on all this engagement, and its other activities described in the Report, to develop its analysis of progress towards ending paramilitary activity which was published in its November 2020 report.

Business Plan Objective 5	In carrying out its functions, consult the Northern Ireland Executive, the PSNI, statutory agencies, local Councils, communities and civic society.
Target	To inform the work of the Commission and understand the issues under its consideration.
End of Year Assessment	The Commission's engagement this year included consultations with relevant NI Departments, leaders and other representatives of Political Parties, the PSNI, statutory agencies, community groups and community representatives, and civic society organisations. Due to time constraints and other priorities we did not engage local Councils directly this year, but will continue to do so in the year ahead.

Business Plan Objective 6	Make recommendations to the Northern Ireland Executive in order to inform future Programme for Government priorities and commitments through to 2021.
Target	To make recommendations where appropriate that influence the Programme for Government.
End of Year Assessment	<p>The Commission made four new recommendations in its Third Report on progress towards ending paramilitary activity and provided an update on the actions taken regarding previous recommendations – where necessary it highlighted areas for further work.</p> <p>The Commission held follow up meetings with relevant stakeholders to discuss their response to the recommendations and proposed next steps, as part of their regular engagement.</p> <p>The Commission also responded to the Executive’s Programme for Government (PfG) draft Outcomes Framework to share its view that it should place greater focus on tackling paramilitarism.</p>

Business Plan Objective 7	Supporting long term peace and stability in society and stable and inclusive devolved Government in Northern Ireland.
Target	To report on practical, comprehensive and effective measures which contribute to a society free of paramilitary activity and to highlight areas of good practice in this regard.
End of Year Assessment	Detailed commentary on the implementation of measures to tackle paramilitarism was set out in the Commission’s Report on progress towards ending paramilitary activity published on 17 November 2020. The report highlighted where good progress has been made, and where progress has been slow. A number of examples of good practice were also highlighted.

Business Plan Objective 8	To maintain high standards of corporate governance and ensure value for money is achieved.
Target	To promote the highest standards of corporate governance.

	<p>To ensure value for money.</p> <p>Website established in line with Commission requirements.</p> <p>To ensure all information and information assets are managed and stored by the Commission in line with relevant policy.</p>
<p>End of Year Assessment</p>	<p>The Commission has a clear system and structures in place for managing its corporate governance responsibilities, and follows public sector procurement practice and other requirements to ensure that value for money is achieved. Rigorous financial monitoring arrangements are in place and maintained, and spend was within budget again this year. In-year efficiencies were identified and made, and payments were processed in line with agreed procedures and timelines. Procurement undertaken was in accordance with public sector procurement policy.</p> <p>A full suite of corporate governance documents is in place and govern how the Commission undertakes its work. Those documents were reviewed during the 2020-21 financial year in line with an agreed Review Schedule. The UK Secretariat engaged regularly throughout the year with the NIO sponsor team and finance team, and as appropriate with auditors. The Commission published its Annual Report and Accounts for 2019-20 on 16 July 2020. As set out in greater detail in the Corporate Governance and Performance Reports in this document, a risk register was maintained and reviewed regularly.</p> <p>The Commission has its own website with relevant information and it is updated with publications as appropriate.</p> <p>The UK Secretariat adopts NIO policy in relation to management and storage of information and information assets. A framework to ensure compliance with GDPR requirements is in place.</p>

<p>Business Plan Objective 9</p>	<p>Maintain an effective secretariat to enable the Commission to deliver on its statutory duties and objectives.</p>
<p>Target</p>	<p>Ensure that the necessary staff and resources are secured to meet the full requirements of the Commission within budget allocation.</p> <p>The provision of an efficient and effective service to the Commission.</p> <p>Ensure the protection of the good reputation of the Commission.</p>
<p>End of Year Assessment</p>	<p>UK Secretariat staff were in place during the reporting year, and worked jointly with their counterparts in the Irish Secretariat to deliver a high-quality and efficient service to the Commission. Vacancies arising in the UK Secretariat during the year were filled in line with Civil Service recruitment practice.</p> <p>The budget was carefully managed and staff were managed and appraised in line with appropriate human resource and Departmental requirements.</p> <p>A media adviser continued to be engaged to support the Commission (following an open procurement exercise), including managing the arrangements and liaison with journalists in advance of, during and after the launch of the Commission's Third Report on progress towards ending paramilitary activity. The media adviser also managed ad hoc enquiries from media during the year, and played an important role in managing the Commission's reputation by providing public relations advice. In addition, the Secretariat and Commission through all of its work, particularly engagement, consultation and reporting, sought to promote and uphold the reputation of the Commission.</p>

Sustainable Development:

The Commission is an Executive Non-Departmental Public Body of the Northern Ireland Office as it is not part of a government department, operates at arm's length from ministers and employs less than 250 employees, and is therefore exempt from complying with Her Majesty's Treasury guidance on sustainability reporting. The Commission fully supports 'Greening Government' commitments, however, and mirrors the Northern Ireland Office's best practice in relation to sustainability and environmental issues to reduce carbon dioxide emissions. This includes the use of video and teleconferencing facilities to reduce our energy "footprint" and by reducing our energy consumption through the use of modern and more efficient technology.

Key risks and issues

Risks are managed on an ongoing basis in a process designed to identify and prioritise the risks, evaluate the likelihood of those risks being realised and the impact they would have, and to manage them efficiently, effectively and economically. A risk register is maintained and underpins the Commission's approach to risk, following the Northern Ireland Office's risk management approach. The risk register is reviewed by the Joint Secretaries on a regular basis and by the Commissioners on a quarterly basis. It is also reviewed regularly by the Northern Ireland Office's Audit and Risk Committee.

The key risks identified relate to the Commission being prevented from discharging its core functions of reporting on progress to end paramilitary activity and on the implementation of relevant measures by the Governments of the UK and Ireland and the Executive, including the Executive Action Plan. These include the Commission remaining quorate, having the necessary staffing and financial resources, facing barriers to required engagement and a denial of service (such as IT failure). Mitigating steps have been taken in respect of each, including regular engagement with the relevant Government departments, dynamic and up-to-date engagement plans, and a robust set of contingency arrangements.

Evidently, one risk to the successful delivery of the Commission's statutory functions has been the impact of COVID-19 on the Commission's ability to engage with stakeholders. The Commission has put in place arrangements to mitigate that risk by conducting its meetings with stakeholders remotely, using online video-conferencing facilities where appropriate, or in COVID-secure premises where this has been possible and permissible under the law, and by providing opportunities for written and telephone engagement as well. The Commission continues to manage that risk, as do all public sector and private organisations at this time. During the pandemic, staff have worked from home, only coming into the office when necessary and permitted under COVID-19 Regulations. There have been no material impacts on the financial statements as a result of COVID-19.

Robust corporate governance structures are in place to mitigate risks pertaining to the effective discharge of statutory and other obligations, and have continued to be effective to that end.

The Statement of Financial Position at 31 March 2021 shows net liabilities of £11,834 (2020: net liabilities of £22,399). The Commission will continue to exist until the Treaty obligations are terminated by mutual agreement between the UK Government and the Irish Government and the future financing of the Commission's liabilities in respect of UK Secretariat costs will continue to be met by the Northern Ireland Office in the coming financial year representing the ongoing commitment of the UK government to continue to support the work of the Commission. The Commission's 2021-22 budget has been approved by the Northern Ireland Office. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the 2020-21 financial statements.



Marie Patterson

UK Joint Secretary & Accounting Officer

22 June 2021

Accountability Report

Corporate Governance Report

Director's Report

Introduction

The UK Secretariat to the Commission is sponsored by the Northern Ireland Office. For accounting purposes, the Commission is treated as a Non-Departmental Public Body. The Commission's statutory responsibilities and governing legislation are set out on pages 5 and 6 of the Performance Report.

Commission membership

The following served as Commissioners during the reporting period:

- John McBurney;
- Monica McWilliams;
- Tim O'Connor; and
- Mitchell B. Reiss.

Recruitment Practice

All UK Secretariat staff in post over the reporting period were seconded from the Civil Service in line with Civil Service recruitment and selection policy which requires appointments to be made strictly on merit and through fair and open competition.

The Commission also made use of services provided by an external media adviser who was appointed under public sector procurement procedures.

Audit and Risk Committee

The Northern Ireland Office's Audit and Risk Committee provides a challenge and assurance function for the Commission. During the reporting period, the Northern Ireland Office's Audit and Risk Committee comprised:

- Dawn Johnson (Chair, until September 2020);
- Les Philpott (Chair, from October 2020);
- Ian Summers; and
- Rosanna Wong (until January 2021).

Risk Management

The Commission is committed to ensuring high standards of corporate governance. We have identified our risk appetite as well as defining strategy and determining resource allocation to ensure the delivery of the Commission's objectives. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk. The Northern Ireland Office's Audit and Risk Committee oversee this work under an independent Chair.

Personal Data Related Incidents

We are committed to safeguarding all retained personal data. Risks in this area are recorded in the Commission's risk register. There were no personal data related incidents during the reporting period.

Register of Interests

The Commissioners and staff are required to provide information of personal or business interests that might be perceived by a reasonable member of the public to influence their judgment in the exercise of their statutory functions. To that end, the Commission maintains a register of declared interests which is available for public inspection if requested. The register is reviewed on a monthly basis by the Commission and is updated if required. No interests were declared by Commissioners or staff during the reporting year which conflict, or may be perceived to conflict, with exercising their statutory responsibilities.

Auditors

The financial statements are audited by the Comptroller and Auditor General. The audit fee for this period is £7,600 (plus VAT). The audit fee for 2019-20 was £7,300 (plus VAT).

During 2020-21, the Commission's internal audit services were provided by the Government Internal Audit Agency.

Statement of Accounting Officer's Responsibilities

In accordance with Article 10 of the Treaty the Secretary of State for Northern Ireland, with the consent of HM Treasury (“the Treasury”), has directed the UK Joint Secretary to prepare, for each financial year, a statement of accounts in respect of the monies provided by the UK Government in the form and on the basis set out in the Accounts Direction which the Treasury has approved. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its net expenditure, financial position, cash flows and changes in Taxpayers' Equity for the financial year.

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

- observe the Accounts Direction issued with the consent of the Treasury, 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 the 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 Northern Ireland Office, with the consent of the Treasury, has appointed the UK Joint Secretary of the Commission as the Accounting Officer. 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 the Commission's assets are set out in Managing Public Money published by the Treasury.

Statement on the disclosure of relevant audit information

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 Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. I confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable. I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

Governance Statement

Introduction and Context

The Commission is an independent body corporate established by Treaty between the UK and Irish Governments and by corresponding legislation in each jurisdiction. The Treaty was signed in September 2016 and came into force on 8 August 2017 following completion of the relevant legislative processes in the UK and Ireland.

For administrative purposes the Commission is treated as a Non-Departmental Public Body. On the UK side, the Commission is sponsored by the Northern Ireland Office of the UK Government.

The UK Secretariat consists of three seconded staff, including myself, the UK Joint Secretary. The UK and Irish Secretariats meet at least weekly and the Commission meets on a monthly basis. As the UK Joint Secretary, I am also appointed as Accounting Officer in respect of funds provided by the UK Government.

I meet with the Sponsor Team within the Northern Ireland Office on a quarterly basis to discuss corporate governance issues, and with the Finance Team within the Northern Ireland Office on a monthly basis to review finance issues.

Scope of Responsibility

As Accounting Officer I have personal responsibility for the robustness of the control and governance arrangements operated by the Commission. In this, the fourth year of the Commission's existence, I have continued to maintain a sound system of internal governance that supports the achievement of the Commission's policies, aims and objectives whilst safeguarding the public funds and Departmental assets for which I am personally responsible in accordance with the responsibilities assigned to me as Accounting Officer. As such, I am responsible for ensuring propriety and regularity in the handling of those public funds.

My assessment of the Commission's internal controls is informed by the work of the Government Internal Audit Agency, the National Audit Office, the Commissioners, the sponsor Department and the Northern Ireland Office's Audit and Risk Committee.

In my role as UK Secretary to the Commission I am responsible for the effective operation of the UK Secretariat. I have personal responsibility for managing the Commission's financial and other resources made available by the UK Government. I am jointly responsible with my Irish Secretariat counterpart for the provision of advice and support to the Commissioners in delivering their aims and objectives and in undertaking their statutory responsibilities.

Governance Framework

As Accounting Officer I have agreed a Framework Document with the Northern Ireland Office which sets down the Commission's broad framework and governance arrangements, and lines of accountability.

The Commission conducts its affairs in accordance with a comprehensive Code of Governance. The Code is reviewed annually. It is based on best practice in both the UK and Ireland and covers matters such as corporate responsibility, accountability for public funds, and handling conflicts of interest. The Code is supported by internal governance policies that draw on best practice and guidance on matters such as Anti-Fraud and Whistleblowing; the acceptance of Gifts and Hospitality; Financial Management; Risk Management and Information Assurance. Although not part of central government the Commission is expected to follow the Corporate Governance Code (*Corporate governance in central government departments, code of good practice, published by HM Treasury and the Cabinet Office in April 2017*) as far as applicable. This is reflected in the Commission's Code of Governance.

I complete Stewardship Statements to provide reassurances that adequate governance controls to ensure effective corporate management are in place based on my own knowledge of the Commission's corporate governance regime. These statements are sent to the UK Secretariat's sponsor Department and to the Northern Ireland Office's Audit and Risk Committee. The purpose of the statements is to provide assurance to the sponsor Department that specific responsibilities have been exercised with due care and attention.

Commission's Performance

A Strategic Direction and Business Plan setting out the Commission's key objectives and how the Commission will discharge its statutory functions was in place for the reporting period. This was made available to the public on the Commission's website. The Strategic Direction and Business Plan and the Commission's performance against its objectives were reviewed during the year.

As noted on pages 15 to 22 of this Report, the Commissioners are satisfied that the end of year assessment is that the Commission's overall performance was effective and that all objectives were met in full during the year. The Commissioners kept the quality of the data they received from the Secretariat under review and were satisfied with the level and accuracy of the information made available to them.

Risk Management and control

As Accounting Officer I take assurance from a range of external sources on the Commission's governance, risk and control arrangements.

Work of the Audit and Risk Committee

Due to the size of the Commission it would not be proportionate for it to be supported by an independent Audit and Risk Committee. It was therefore agreed that the Northern Ireland Office's Audit and Risk Committee would provide this advisory function to the Accounting Officer and monitor the system of internal controls operated by the Commission.

During the reporting year the Audit and Risk Committee received updates on the management of the Commission's governance arrangements. As part of the stewardship statement process I reported to the Audit and Risk Committee that the established internal controls had operated effectively and that no significant weaknesses had been identified.

On the basis of the issues discussed and the evidence presented at its meetings during the reporting period the Audit and Risk Committee concluded that the assurances it received throughout the year were satisfactory, and no significant internal control issues were identified.

Work of Internal Audit

During 2020-21 internal audit services were available to the Commission under agreement with the Government Internal Audit Agency. Although it was not deemed necessary to conduct any standalone audits of the Commission in-year, the Northern Ireland Office's public bodies were included where relevant in the scope of a follow-up audit on Business Continuity during the reporting period. Recommendations from audits carried out were made available to sponsored bodies, including the Commission, as necessary.

In the next reporting period the Commission will continue to work closely with the sponsor team within the Northern Ireland Office and Government Internal Audit Agency to identify areas of risk and consider its forward audit plan.

Capacity to manage risk

The Commission's corporate governance controls are designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. Risks are managed on an ongoing basis in a process that is designed to identify and prioritise the risks, evaluate the likelihood of those risks being realised and the impact they would have, and to manage them efficiently, effectively and economically.

Throughout the year the Commission had a risk register in place that has been assessed and reviewed by the Joint Secretaries and by the Commissioners on a quarterly basis. The Commission operates a "traffic light" corporate risk register in line with the Northern Ireland Office's risk management policy.

Information Assurance

During the year information assurance and information security updates were provided to the Commissioners. No issues were reported to the Audit and Risk Committee.

There were no personal data related incidents reported to the Information Commissioner's Office.

Summary of effectiveness

There were no significant weaknesses in the Commission's system of internal controls which affected the achievement of the Commission's key policies, aims and objectives in 2020-21.

The previous UK Joint Secretary and Accounting Officer has provided the same assurances in relation to the period up to 31 August 2020.



MARIE PATTERSON

UK Joint Secretary and Accounting Officer

22 June 2021

Remuneration and Staff report

Commissioners' numbers and costs

There are four Commissioners. Commissioners McBurney, McWilliams and Reiss are remunerated from funds provided by the UK Government. The costs of the Irish Secretariat and remuneration for Commissioner O'Connor are funded by the Irish Government, and are not the subject of this report.

Remuneration policy

The UK Joint Secretary's post is graded within the Senior Civil Service (SCS). Pay and performance management arrangements for this post are in line with guidance issued by the Cabinet Office: *Guidance for Approval of Senior Pay* (applicable from April 2018). Increases in the UK Joint Secretary's base pay are in line with the parameters of the Senior Salaries Review Board.

The remuneration of the other UK Secretariat staff aligns with those of the Northern Ireland Civil Service and the UK Civil Service. These pay arrangements continue to be performance-related. Performance is appraised by line managers in respect of achievement of agreed objectives.

Contracts of employment

The terms of office of the three Commissioners remunerated by the UK Government run from 8 August 2017, when the Treaty came into force, until 7 August 2021. As the Commission was established under Treaty it will continue to exist until the Treaty obligations are terminated by mutual agreement between the UK Government and the Irish Government. The reappointment of Commissioners, if necessary, is a matter for the UK and Irish Governments.

Staff appointments to the UK Secretariat are made in accordance with Civil Service recruitment and selection policy, which requires appointments to be made strictly on merit and through fair and open competition.

Remuneration (including salary) and pension entitlements (audited information)

The following sections provide details of the remuneration and pension interests of the Commissioners and the Joint Secretary, who is also the Accounting Officer.

	Salary/ Remuneration (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000) ¹¹		Total (£'000)	
	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20
UK Joint Secretary, Jenny Bell (in post from 8 th August 2017 to 31 st August 2020)	30-35 (70-75 FTE)	70-75	-	-	-	-	15,000	32,000	45-50	105-110
UK Joint Secretary, Marie Patterson (in post from 1 st September 2020)	40-45 (70-75 FTE)	-	-	-	-	-	66,000	-	105-110	-
Commissioner, John McBurney	15-20	15-20	-	-	-	-	-	-	15-20	15-20
Commissioner, Monica McWilliams	15-20	15-20	-	-	-	-	-	-	15-20	15-20
Commissioner, Mitchell Reiss	15-20	15-20	-	-	-	-	-	-	15-20	15-20

Fair Pay Disclosures (audited information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid employee in their organisation and the median remuneration of the organisation's workforce.

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

¹¹ The value of pension benefits accrued during the period is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

The banded remuneration of the highest-paid member of staff of the UK Secretariat in the financial year 2020-21 was £70,000 – £75,000 (2019-20, £70,000 – £75,000). This was 1.37 times (2019-20, 1.89) the median remuneration of the workforce which was £52,882 (2019-20, £39,670). The decrease in the ratio is due to an increase in the median remuneration of the workforce. The range of staff remuneration in 2020-21 was £28,730 (2019-20, £28,167) for the lowest paid member of staff, to £110,000 (2019-20, £74,820) for the highest paid member of staff. The calculations exclude the remuneration to the Commissioners as their employment terms and conditions, including rates of remuneration, are determined by the UK and Irish Governments and the Commission is unable to influence those rates. Details of the Commissioners' and Joint Secretary's remuneration are provided above.

There was no severance pay in 2020-21 (nil in 2019-20).

Salary and Remuneration

'Salary' includes gross salary; performance pay or bonuses; overtime; and any other allowance subject to UK taxation. "Remuneration" is the annual amount paid to the Commissioners and Joint Secretary. The Commissioners do not receive performance pay or bonuses, overtime, or any other allowance. This remuneration and staff report is based on accrued payments made by the Commission 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 as a taxable emolument (salary).

There were no benefits in kind paid during the 2020-21 financial period, or the 2019-20 financial period.

Pension Benefits (audited information)

Commissioners

No pension contributions were made for Commissioners in the period ended 31 March 2021 or in the period ended 31 March 2020.

Accounting Officer

	Accrued pension at pension age as at 31/03/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
UK Joint Secretary Jenny Bell (in post from 8 th August 2017 to 31 st August 2020)	25-30 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0-2.5	426	413	9	-
UK Joint Secretary Marie Patterson (in post from 1 st September 2020)	30-35 plus a lump sum of 95-100	2.5-5 plus a lump sum of 7.5-10	753	697	67	-

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN626 issued by the Civil Service Pensions.

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (or “Alpha”) – which provides benefits on a career average basis with a normal pension age equal to the member’s State Pension Age (or 65 if higher). From that date all newly appointed employees and the majority of those already in service joined Alpha. Prior to that date, employees participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (Classic, Premium or Classic Plus) with a normal pension age of 60; and one providing benefits on a whole career basis (Nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under Classic, Premium, Classic Plus, Nuvos and Alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into Alpha sometime between 1 June 2015 and 1 February 2022. Because the UK Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to Alpha have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave Alpha. The pension figures quoted show pension earned in PCSPS or Alpha as appropriate. Where the employee has benefits in both the PCSPS and Alpha the figure quoted is the combined value of their benefits in the two schemes. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a ‘money purchase’ stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary related and range between 4.6% and 8.05% of pensionable earnings for members of Classic, Premium, Classic Plus, Nuvos and Alpha. Benefits in Classic accrue at the rate of $1/80^{\text{th}}$ of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For Premium, benefits accrue at the rate of $1/60^{\text{th}}$ of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum. Classic Plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per Classic and benefits for service from October 2002 worked out as per Premium. In Nuvos a member builds up a pension based on his pensionable earnings during his period of scheme membership. At the end of the scheme year (31 March) the member’s earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is updated

in line with Pensions Increase legislation. Benefits in Alpha build up in a similar way to Nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75%. 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).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of Classic, Premium and Classic Plus, 65 for members of Nuvos, and the higher of 65 or State Pension Age for members of Alpha. (The pension figures quoted show pension earned in PCSPS or Alpha, as appropriate. Where there are benefits in both the PCSPS and Alpha the figure quoted is the combined value of the benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website: <http://www.civilservicepensionscheme.org.uk>.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the

individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV 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.

Staff Report

Staff and Commissioner numbers and related costs (audited information)

	2020-21 total	Commissioners	Permanently Employed and inward seconded staff	2019-20 total
	£	£	£	£
Wages and salaries	210,928	52,542	158,386	214,217
Social security costs	20,829	2,580	18,249	21,388
Other pension costs	47,854	-	47,854	46,902
Total Staff Costs	279,611	55,122	224,489	282,507

The Commission's staff are covered by the Principal Civil Service Pension Scheme (PCSPS), PCSPS (NI), the Civil Service and Others Pension Scheme (CSOPS) and CSOPS (NI) – known as Alpha. These are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of the underlying assets and liabilities.

Full actuarial valuations of both the PCSPs and PCSPS (NI) were carried out as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation Account (www.civilservicepensionscheme.org.uk/about-us/resource-accounts/). Details of the PCSPS (NI) are available in the PCSPS (NI) resource accounts.

For 2020-21, employers' contributions of £47,854 (2019-20 £46,902) were payable to PCSPS and PCSPS (NI) in the range 26.6% to 30.3% of pensionable earnings, based on salary bands for Civil Service Pension and 28.7% to 34.2% of pensionable pay for Civil Service Pension (NI), based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2020-21 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employee opted to participate in the partnership pension in 2020-21.

Average number of persons employed (audited information)

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

	2020-21		Permanently Employed and inward seconded staff	2019-20
	Total	Commissioners		Total
Directly employed	6	3	3	6
Total	6	3	3	6

The UK Secretariat had three staff in post over the year, including one senior civil servant. The Commission does not employ staff directly and the UK Secretariat staff are seconded from the Northern Ireland Civil Service and the UK Civil Service. As the Commission does not have its own Human Resources or pay policies the UK Secretariat staff comply with, and come under the terms of, the policies and practice of their parent Civil Service departments including in relation to attendance management, performance management, requirement to make reasonable adjustments for staff with disabilities, and health and safety. The staff are able to avail of training, career development and promotion within their parent departments.

The Commission does not publish data about staff turnover, sickness absence or composition (including diversity and inclusion statistics) due to the size of the organisation.

The Commissioners are expected to devote approximately 35 days per year to Commission business.

Reporting of Civil Service and other compensation schemes – exit packages (audited information)

There were no exit packages in 2020-21 (nil in 2019-20).

Reporting of Civil Service and other compensation schemes – payments for loss of office

There were no payments for loss of office in 2020-21 (nil in 2019-20).

Reporting of expenditure on consultancy

There was no consultancy expenditure in 2020-21 (2019-20: £Nil).

Reporting of off payroll engagements

There was no expenditure on off payroll engagements in 2020-21 (nil in 2019-20).



Marie Patterson
Accounting Officer

22 June 2021

PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

Parliamentary Accountability Disclosures

(This section is subject to audit)

1. Income payable to the Consolidated Fund

There was no income payable to the Consolidated Fund in 2020-21 or in 2019-20.

2. Regularity of expenditure

All expenditure was applied to the purpose intended by Parliament.

3. Losses and special payments

There are no losses and special payments to report (nil in 2019-20).

4. Remote Contingent Liabilities

There are no remote contingent liabilities requiring disclosure (nil in 2019-20).

5. Income in relation to Fees and Charges

No fees or charges were collected (nil in 2019-20).



Marie Patterson

Accounting Officer

22 June 2021

THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Opinion on financial statements

I certify that I have audited the financial statements of the Independent Reporting Commission for the year ended 31 March 2021 in accordance with Article 10 of the September 2016 Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ireland establishing the Independent Reporting Commission (“the Treaty”). The financial statements comprise: Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers’ Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Accounting Standards as interpreted by HM Treasury’s Government Financial Reporting Manual.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Independent Reporting Commission’s affairs as at 31 March 2021 and of the Independent Reporting Commission’s net operating expenditure for the year then ended;
- have been properly prepared in accordance with Article 10 of the Treaty and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament 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 of Public Sector Entities 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.

Those standards require me and my staff to comply with the Financial Reporting Council’s Revised Ethical Standard 2019. I have also elected to apply the ethical

standards relevant to listed entities. I am independent of the Independent Reporting Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

The Independent Reporting Commission'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 Independent Reporting Commission'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.

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

The going concern basis of accounting for the Independent Reporting Commission is adopted in consideration of the requirements set out in HM Treasury's Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the annual report, but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's certificate thereon. The Commission and the Accounting Officer are responsible for the other information. 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. In connection with my audit of the financial statements, 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 Secretary of State directions made in accordance with Article 10 of the Treaty; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Independent Reporting Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability reports. 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 returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's 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 HM Treasury's guidance.

Responsibilities of the Commission and Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;

- internal controls as the Commission and the Accounting Officer determine are necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error.
- assessing the Independent Reporting Commission'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 Commission and the Accounting Officer anticipates that the services provided by the Independent Reporting Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with Article 10 of the Treaty.

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 the following:

- Inquiring of management, the Independent Reporting Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Independent Reporting Commission's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including Northern Ireland (Stormont Agreement and Implementation Plan) Act 2016 and Managing Public Money.
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: posting of unusual journals.

- obtaining an understanding of Independent Reporting Commission’s framework of authority as well as other legal and regulatory frameworks that the Independent Reporting Commission operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Independent Reporting Commission. The key laws and regulations I considered in this context included Northern Ireland (Stormont Agreement and Implementation Plan) Act 2016, Managing Public Money, Employment Law and tax legislation.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit Committee concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: 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 income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date 25 June 2021

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Financial Statements

Statement of Comprehensive Net Expenditure For the Year Ended 31 March 2021

		For the Year Ended 31 March 2021 £	For the Year Ended 31 March 2020 £
Expenditure	Note		
Staff costs	3	279,611	282,507
Other expenditure	4	55,170	147,339
Total operating expenditure		334,781	429,846
Net Operating Expenditure		334,781	429,846

The Independent Reporting Commission has no gains or losses other than Net Operating Expenditure during 2020-21 (2019/20 £nil). There was no other comprehensive income or expenditure during 2020-21 (2019/20 £nil).

All amounts above are in respect of continuing operations.

The notes on pages 58 to 63 form part of these accounts.

Statement of Financial Position As at 31 March 2021

		At 31 March 2021 £	At 31 March 2020 £
Current Assets			
Trade and Other Receivables		-	-
Total Current Assets		<u>-</u>	<u>-</u>
Current Liabilities			
Trade and other payables	6	(11,834)	(22,399)
Total Current Liabilities		<u>(11,834)</u>	<u>(22,399)</u>
Total Assets less liabilities		<u><u>(11,834)</u></u>	<u><u>(22,399)</u></u>
Taxpayers Deficit			
General Fund		(11,834)	(22,399)
Total (Deficit)		<u><u>(11,834)</u></u>	<u><u>(22,399)</u></u>

The financial statements on pages 54 to 57 were approved by the Commission on 22 June 2021 and were signed on its behalf by:

Signed: 

Accounting Officer: Marie Patterson

Date: 22 June 2021

The notes on pages 58 to 63 form part of these accounts.

Statement of Cash Flows For the Year Ended 31 March 2021

		For the Year Ended 31 March 2021	For the Year Ended 31 March 2020
	Note	£	£
Cash flows from operating activities			
Net Operating Expenditure		(334,781)	(429,846)
(Increase)/Decrease in trade and other Receivables		-	958
Increase/(Decrease) in trade payables	6	(10,564)	7,600
Net cash outflow from operating activities		(345,345)	(421,288)
Cash inflow from financing activities			
Amounts from sponsor body		345,345	421,288
Net cash outflow from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents in the period			
		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period		-	-

The notes on pages 58 to 63 form part of these accounts.

Statement of Changes in Taxpayers' Equity For the Year Ended 31 March 2021

EQUITY NOTE

	General Reserve	Total Reserves
	£	£
Changes in taxpayers' deficit for 2019-2020		
Balance at 31 March 2019	(13,841)	(13,841)
Comprehensive Expenditure for the year	(429,846)	(429,846)
Grant-in-aid from NIO	421,288	421,288
Balance at 31 March 2020	(22,399)	(22,399)
Changes in taxpayers' deficit for 2020-21		
Comprehensive Expenditure for the year	(334,781)	(334,781)
Grant-in-aid from NIO	345,346	345,346
Balance at 31 March 2021	(11,834)	(11,834)

The notes on pages 58 to 63 form part of these accounts.

NOTES TO THE ACCOUNTS

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2020-21 *Government Financial Reporting Manual* (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The accounts have been prepared pursuant to Article 10 of the International Treaty between the UK Government and the Irish Government, on a going concern basis. The Statement of Financial Position at 31 March 2021 shows net liabilities of £11,834. The Commission will continue to exist until the Treaty obligations are terminated by mutual agreement between the UK Government and the Irish Government. The future financing of the Commission's liabilities, in relation to the costs of the UK Secretariat and remuneration of three Commissioners, will continue to be met by the Northern Ireland Office in Financial Year 2021-22. The Commission's 2021-22 budget has been approved by the Northern Ireland Office and there is an ongoing commitment to support the work of the Commission until Treaty obligations are terminated – the NIO has given no indication that it intends to pursue this course of action at this point in time given the extension of the Tackling Paramilitary Activity, Criminality and Organised Crime Action Plan for a further three years. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the 2020-21 financial statements.

1.1 Accounting convention

These accounts have been prepared for the year commencing 01 April 2020 and ending 31 March 2021 under the historical cost convention. The comparatives stated reflect the financial position for the year ended 31 March 2020.

1.2 Employee Benefits

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS), the PCSPS (NI), the Civil Service and Others Pension Scheme (CSOPS) and CSOPS (NI). These defined benefit schemes are unfunded. The Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the schemes of the amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the pension schemes.

Further details regarding the above schemes are contained in the Remuneration and Staff Report.

1.3 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37 *Provisions, Contingent Liabilities and Contingent Assets* the Commission discloses for Parliamentary reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of *Managing Public Money*.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

1.4 Value Added Tax

The Commission is not VAT registered, therefore all expenditure is inclusive of VAT.

1.5 Staff Costs

Under IAS19 *Employee Benefits*, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave as at the year end. The cost of untaken leave has been determined using data from staff leave records.

The staff remuneration report includes only one senior civil servant. The Commission does not employ staff directly and the UK Secretariat staff are seconded from the Northern Ireland Civil Service and the UK Civil Service. They therefore comply with, and come under the terms of, the policies and practice of their parent Civil Service departments including in relation to attendance management, performance management, requirement to make reasonable adjustments for staff with disabilities, and health and safety. The staff are able to avail of training, career development and promotion within their parent departments.

1.6 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. We continually evaluate our estimates, assumptions and judgements based on available information and experience. No critical accounting estimates or judgements have been made in this account.

1.7 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2021

There were no new standards, interpretations and amendments to published standards that became effective during 2020-21 which are relevant to the operations of the Commission.

1.8 Impending application of newly issued accounting standards not yet effective

The following standards or interpretations have been issued by the International Accounting Standards Board but have not yet been adopted:

IFRS 16 Leases replaces IAS 17 Leases and related interpretations and has an effective date of 1 January 2019. The new standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The new standard was due to be applied from 1 April 2019, however, the Financial Reporting Advisory Board took the decision to delay the implementation of IFRS 16 for bodies applying the Government Financial Reporting Manual until 1 April 2022.

The Commission does not expect IFRS 16 to have a material impact on future accounts as the Commission does not hold any leases.

IFRS 17 – Insurance contracts replaces IFRS 4 and has an effective date of 1 January 2023. The new standard combines current measurement of future cash flows with profit recognition over the period of contractual service provision, present insurance service results separately and elect whether to recognise insurance finance income and expenditure in profit and loss or other comprehensive income. Given that the Commission do not issue insurance policies, no material impact is expected on the financial statements as a result of this standard.

2. Analysis of net expenditure by segment

In line with the provisions of IFRS 8, Operating Segments, the Commission does not analyse its net expenditure by operating segments as it has concluded that it has no separately identifiable operating segments. This conclusion is based on the current reporting structure.

3. Staff costs

	For the Year Ended 31 March 2021			For the Year Ended 31 March 2020
	Total	Commissioners	Permanently Employed and inward seconded staff	Total
	£	£	£	£
Wages and salaries	210,928	52,542	158,386	214,217
Social security costs	20,829	2,580	18,249	21,388
Other pension costs	47,854	-	47,854	46,902
Total Staff Costs	279,611	55,122	224,489	282,507

More detail on staff numbers can be found in the Remuneration and Staff Report.

4. Other expenditure

	For the Year Ended 31 March 2021	For the Year Ended 31 March 2020
	£	£
Accommodation and Services	19,410	19,402
Audit & Accountancy - Internal	2,500	2,860
Audit - External	9,120	8,400
Consultancy	16,627	91,838
Exchange Rates	408	634
Professional Subscriptions	-	1,676
Staff Training	450	1,612
Publications	4,984	6,907
Postage and Stationery	359	1,096
Travel, Subsistence and Hospitality	1,312	12,914
	55,170	147,339

5. Financial Instruments

As the cash requirements of the Commission are met via the Northern Ireland Office through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

6. Trade payables and other current liabilities

	For the Year Ended 31 March 2021 £	For the Year Ended 31 March 2020 £
Amounts falling due within one year:		
Other payables	-	600
Accruals and deferred income	11,834	21,799
	<hr/> 11,834	<hr/> 22,399

7. Related-party transactions

The Commission was established by International Treaty between the UK and Irish Governments. For accounting purposes, the Commission is treated as a Non-Departmental Public Body by the Northern Ireland Office and the UK Joint Secretary is required to report on the funding provided to the Commission by Parliament. The Northern Ireland Office is therefore regarded as a related party and during the year, transactions were conducted with the Northern Ireland Office via Grant-in-Aid funding to the Commission as outlined in the accounts.

During 2019-20, the Commission also had transactions with the Irish Government; however, as these transactions related to funding provided by the Irish Government separate reporting arrangements were made. The Irish Government is therefore also regarded as a related party. There were no such transactions in 2020-21.

8. Contingent Liabilities

The Commission has no contingent liabilities at 31 March 2021 (31 March 2020 £nil).

9. Events after the reporting period

There were no events after the reporting period requiring disclosure.

The Annual Report and Accounts are authorised for issue on the same date as the Comptroller and Auditor General signed the audit certificate.

CCS0421397786
978-1-5286-2555-5