



Criminal Injuries
Compensation
Authority

Criminal Injuries Compensation Authority

Annual Report and Accounts 2014-15

Nineteenth Report

Criminal Injuries Compensation Authority

Annual report and accounts 2014-15

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Chief Executive's foreword

As Chief Executive Officer I am pleased to introduce my seventh annual report for the Criminal Injuries Compensation Authority (CICA).

We know that our awards can make a real difference to people who have been blameless victims of violent crime. As such we are very pleased that our level of customer satisfaction remains high, with over 95 per cent of respondents saying they were happy with the service they received. Customer feedback is a key driver of our change agenda. We are committed to providing the best possible service to qualifying victims of violent crime and we are continually looking at ways to make improvements.

Around 90 per cent of our applicants now use the online portal to submit their claim. Our customers have told us that they find our portal easy to use. Last year we extended the use of the portal to help us collect medical information. Our system now tailors our requests for medical evidence to reflect the particular nature of the injuries sustained, which helps us ask for the right information at the right time. This saves time and effort for both us and our customers.

Over the last year we reviewed all our letters and corporate literature to make sure that each document is clear and compassionate. Our new style communications will be rolled out over the coming year. We have also improved how we handle customer complaints following consideration of the Victims' Code and cross government complaint processes.

We want to maximise what we spend on settling claims and minimise what we spend on administering the Scheme, therefore, we aim to make our organisation as efficient as possible. In September 2014 we moved to a new office, which will save us over £800,000 per year. Our continued investment in new technology has created even more efficiencies. Although we now have 40 per cent fewer staff than we had five years ago, we are pleased to report that our live caseload has continued to reduce as we finalised more cases than we received in year. This is because we have introduced new, more efficient, ways of working and our staff have developed new skills.

Our new business plan sets out our direction on future digital enhancements. Subject to future funding, this includes the ambition of allowing applicants to follow the progress of their case online. Our culture of continuous improvement will ensure we maintain the priority of the Ministry of Justice of putting the needs of victims first over the coming years.

Carole Oatway
Chief Executive
Criminal Injuries Compensation Authority
12 June 2015

Strategic report

This Annual Report and Accounts has been prepared and published by the Criminal Injuries Compensation Authority (CICA). The Accounts have been prepared in accordance with the Accounts Direction given by the Secretary of State for Justice with the approval of the Treasury in accordance with section 6 of the Criminal Injuries Compensation Act 1995 (the Act) and the guidance set out in the Government Financial Reporting Manual.

Our work

The Criminal Injuries Compensation Scheme was set up in 1964 to compensate blameless victims of violent crime. Before 1996 awards were set on the basis of common law damages. Since April 1996, the level of compensation has been determined according to a tariff set by Parliament. Following the enactment of the Criminal Injuries Compensation Act 1995, CICA was established to administer a tariff-based compensation scheme in England, Wales, and Scotland.

Since 1996 the tariff Scheme has been revised three times, with the latest revisions having been approved by Parliament in November 2012.

Under the tariff Scheme there are two main types of compensation—personal and fatal injury awards—with additional compensation for loss of earnings, dependency or special expenses where applicable.

The compensation components for personal injury awards are:

- an award based on the tariff of injuries (with a maximum of £250,000);
- a contribution to loss of earnings or earning capacity, beyond the first 28 weeks of loss as a direct result of the injury; and
- other special expenses which may be payable in certain circumstances.

The compensation components for fatal injury awards, where applications are made as a result of a fatality following a violent crime, are:

- a bereavement award of £5,500 for each applicant who qualifies, or £11,000 if there is only one qualifying applicant;
- compensation for financial dependency;
- in the case of a child under 18, compensation for the loss of parental services; and
- the reasonable cost of a funeral.

In no case, however, may the tariff Scheme award exceed £500,000.

Applicants unhappy with CICA's decision can request a review by CICA and, if still unhappy with CICA's review decision, can appeal to the First-tier Tribunal. More information on the provisions of the Scheme are available at www.gov.uk or by contacting CICA on 0300 003 3601.

Going concern

At 31 March 2015, CICA's Statement of Financial Position records net liabilities of £318 million (31 March 2014, £319 million). Of this total £264 million (31 March 2014, £273 million) relates to compensation payable in the future, as recognised in programme provision (note 10).

Compensation liabilities falling due in future years can only be met by cash funding from the Ministry of Justice (MoJ) and the Scottish Government. This is because, under the normal conventions applying to Parliamentary control over income and expenditure, such amounts are not paid in advance of need.

Net cash requirement for 2015-16, taking into account the amounts required to meet CICA's liabilities falling due that year, has already been included in the MoJ and Scottish Government estimates for that year, that have been approved by Parliament.

There is, therefore, no reason to believe that both future sponsorship and Parliamentary approval will not be forthcoming. As a result, it is deemed appropriate to adopt the going concern basis for the preparation of these financial statements.

Our performance

Key achievements and events 2014-15

- Achieved a 95.5 per cent customer satisfaction rating, an increase of 1.5 percentage points from last year.
- Launched a customer portal which asks for medical evidence specific to the nature of the injury and allows customers to upload photographic evidence.
- Reviewed all correspondence sent to customers to ensure that it is clear and compassionate.
- Finalised 35,797 tariff cases and reduced the live caseload to 36,648 now at its lowest level for 28 years.
- Finalised 6,097 older tariff cases with complex prognoses, totalling over £115.3 million.
- Continued to improve our Online Application System, resulting in 90 per cent of claimants now using our digital online application service.
- Moved to new accommodation which will allow us to save over £800,000 per year in our running costs.
- Enhanced our casework systems to improve case processing.
- Developed a new management reporting system to improve how we measure performance and manage our caseload.
- Introduced new quality assurance process for decisions on claims, and a lessons learned process for appeals against such decisions.
- Established a team focussed on a culture of business improvement, risk management, fraud prevention and information security/assurance.
- Reviewed the forms sent to police forces.
- Launched a leadership programme for senior managers.
- Improved how we approach and support staff through periods of change.
- Retained Investors In People Accreditation recognising our commitment to developing staff.

The previous page captures some of the key achievements and events during 2014-15. The commentary below provides more information on some of the most significant events during 2014-15.

Relocation

We aim to spend as much of our budget as possible making payments to victims of violent crime and continually seek to reduce our running costs. As the lease on our office accommodation was due for renewal in September 2014, we took the opportunity to review our future requirements.

In March 2014, CICA through its sponsor department negotiated and secured an office lease at a new location. Following a period of consultation and planning we moved to the new premises in September 2014.

The accommodation move will save us over £800,000 each year.

Customer portal

We continue to use digital technology to modernise and improve the accessibility of services to applicants. Our online application system has proven a success with 90 per cent of all applications made through this channel. In July, we extended the system to help us tailor our requests for medical information to reflect the circumstances of the claim. Customers can now provide photographic evidence online.

Transparency

Our 2014-18 Business Plan set out eleven key areas about which we would publish data. This data appears in the following table. The 2015-19 Business Plan update sets out further transparency measures, which will be included in annual reports from next year.

We have reduced the percentage of our caseload that has been outstanding for over two years and increased customer satisfaction. We continue to settle more claims in-year than we receive. Although we are taking, on average, slightly longer to reach a first decision on a case, this reflects the changing nature of our caseload. Since the introduction of the 2012 Scheme we no longer have a high volume of simple claims linked to minor injuries which can be resolved quickly. The 2012 Scheme is focussed on those who suffer more serious injuries which can only be assessed when the long term impact can be established.

TABLE 1: Transparency measures

Measure	Definition	2014-15	2013-14
1. Size of live tariff caseload	The number of live tariff cases that CICA have registered but are not resolved	36,648	36,695
2. Active case load (tariff) cycle time to first decision	The average time taken to reach first decision	10.9 months	10.4 months
3. Review decision cycle time	The average time taken to complete a review	5.8 months	6.7 months
4. Age of case load	The percentage of the total case load that has been outstanding for over two years	17.8%	21%
5. Pre-2012 Scheme caseload ¹	The percentage of the total tariff caseload that relates to cases submitted prior to the introduction of the 2012 Scheme	13.9%	N/A
6. Decisions overturned at appeal	The percentage of total CICA decisions overturned at appeal	2.43%	2.97%
7. Customer satisfaction	The percentage of applicants, as measured by a customer survey, that consider they received good customer service from CICA; and their perceived effort in the process	95.5%	94%
		Low-Moderate	Low-Moderate
8. Budgetary control	Accrued expenditure against budget allocated	100%	100%
9. Staff engagement	The Engagement Index, as measured in the annual Civil Service People Survey as an indicator of how CICA staff feel committed to their work and valued in their role	55%	52%
10. Fraud and error ²	Amount lost to fraud and error, measured by identified fraud and the value of ex-gratia payments made due to error or maladministration	0.03%	0.01%
		£45,000	£19,393
11. Time taken to collect police reports ¹	The percentage of police reports received within Service Level Agreement timescales	68.8%	N/A

1. This is a new performance measure so there is no direct comparison available for 2013-14.

2. We established a team focussed on detecting, measuring and preventing fraud in 2014-15 which increased the value of fraud identified.

Claim activity

Volume of applications

We received 32,595 new applications in 2014-15. This is a reduction of 3.3 per cent on the number of applications received in 2013-14 (33,688). Demand can vary from year to year depending on the level of violent crime which results in a compensatable injury. The estimate for next year is 33,000 applications.

Table 2: Applications resolved

	2014-15	2013-14
Tariff and pre-tariff schemes	35,801	42,859

Time taken to reach decisions

We continued to focus on resolving some of our oldest and most complex tariff cases in 2014-15. These cases relate mainly to applicants whose claims could not be finalised until the long-term implications of their injuries were known. Deciding a greater volume of older cases has meant a greater proportion of cases settled are over 12 months old, increasing the average time taken to reach a decision.

With the introduction of the 2012 Scheme, we are no longer dealing with high volumes of cases involving minor injuries which can be settled quickly. The new Scheme focuses on compensating those who suffer more serious injuries, which can take longer to resolve.

Table 3: Time taken to reach decisions 2014-15

Period of Time	Number of decisions	%	Cumulative %	2013-14 Cumulative %
within 2 months	3,969	12.25	12.25	11.55
2-4 months	3,193	9.85	22.10	21.29
4-6 months	3,440	10.62	32.72	33.60
6-8 months	3,320	10.24	42.96	46.03
8-10 months	3,040	9.38	52.34	57.45
10-12 months	2,653	8.19	60.53	67.04
Over 12 months	12,792	39.47	100.00	100.00
	32,407	100.00		

Rates of review and appeal

The rate of appeals lodged has fallen while the review requests have increased slightly, but not significantly. The overall appeal rate, shown in the following table, reflects the number of appeals lodged when compared to the number of first decisions made. The proportion of cases decided without the need for an external appeal remains high at 96 per cent.

Table 4: Rates of review and appeal

	2014-15	2013-14
% of claims assessments cases going to internal review	20.5	19.7
% overall appeal rate	4.0	4.5

Appeals

The number of outstanding appeals reduced further in 2014-15. This resulted from a combination of fewer 2012 Scheme cases progressing to appeal stage, improved quality checking measures, greater support for claims officers and a reduction in the volume of applications received.

Table 5: Outstanding appeals

	2014-15	2013-14
Awaiting appeal	1,466	2,044

Outstanding applications

As we continue to finalise more cases than we receive each year our live caseload is now at the lowest since 1986.

Table 6: Outstanding applications at 31 March 2015

	2014-15	2013-14
Awaiting a first decision	30,795	29,906
Awaiting a reviewed decision	4,112	3,592
Awaiting an applicant's response to a first or reviewed decision	275	1,153
Awaiting appeal	1,466	2,044
Total	36,648	36,695

Disallowed claims

The following table shows the number of applications refused, listed by the reason for refusal. Any reason for which there has been fewer than 1,000 cases refused has been grouped under 'Other'. For some applications there may have been more than one reason for refusal meaning the total as per the table is higher than the number disallowed. The full data is published on GOV.UK.

During 2014-15 we built an automated reminder into our system to contact applicants who had failed to respond to previous communications. It is the responsibility of applicants to give all reasonable assistance to CICA in connection with their claim. Claims are refused if an applicant repeatedly and without good reason fails to respond to communications. As a result of the new process a higher number of applications were refused for failure to assist CICA this year than in others.

The most common reason for a claim being rejected is that the injury is not serious enough to qualify for an award. As the 2012 Scheme focuses on compensating those who suffer more serious injuries, it significantly reduced the number of injuries which would be compensated, making it more likely that a claim will be refused on this basis. It is expected that, as people become more familiar with the provisions of the new Scheme, fewer people will apply for compensation for injuries that are not covered by the tariff.

Table 7: Disallowed claims 2014-15

Criterion	2014-15	2013-14
Injury does not qualify for compensation	7,584	8,444
Failure to cooperate with the Authority	3,328	2,408
Injury did not result from crime of violence	2,246	2,907
Applicant's criminal record/character	2,017	4,635
Failure to cooperate with police in bringing assailant to justice	1,910	2,846
Conduct before, during or after the incident	1,359	2,564
Failure to report without delay	1,119	1,429
Claim not submitted within time limit	754	1,048
Other	1,624	2,026

Our aim and strategy

Our business plan update for 2015-19, which will be available on GOV.UK, sets out a strategy for the delivery of our services. Our aims and objectives support the wider Ministry of Justice commitment to ‘Transform our courts and tribunals and the criminal justice system (CJS) to make delivery of frontline services more flexible and efficient, and ensure that victims are put first in the system’.

In the coming year we will continue our programme of work across the following areas:

Customer – we will continue to develop our programme of digital transformation to further improve and modernise our services, making it simpler, easier and faster for customers to interact with us.

People – we will support and develop our staff to build the skills needed to equip them to deliver improved performance and better serve the public using new technology.

Process – we will take every opportunity to modernise the delivery of our services by driving and delivering improvements through new ways of working.

Partners – we will work with partners to enhance our digital processes to ensure quicker and more secure channels of communication.

Finance and efficiency – we will match resources to business need in the most efficient way.

More detail on this work is contained in our business plan.

Our service

Customer feedback

We measure overall Customer Satisfaction and the Customer Effort Score - a measure of how much time and effort our customers have to expend. We aim to keep the Customer Effort Score as low as possible. The resulting measurement is encouraging with the Customer Effort Score averaging a measurement of 'Low-Moderate'. 95.5 per cent of customers who received a decision on their case expressed overall satisfaction with CICA's service, an increase of 1.5 percentage points from last year's figure.

Customer complaints

We believe that complaints are an important source of feedback which provide us with an opportunity to rectify any mistakes we may have made and learn lessons for the future.

We have a three-stage complaints process to deal with dissatisfaction about the service we provide when dealing with applications. Our process is designed to address complaints at the earliest opportunity by discussing with the customer how we can resolve the matter to their satisfaction within an agreed timescale.

In 2014-15, we received 491 complaints, of these 26 were escalated to stage two and only 9 progressed to stage three.

If a complaint cannot be resolved at the end of stage three, complainants can ask a Member of Parliament to raise the issue with the Parliamentary and Health Service Ombudsman (covering England and Wales). In Scotland, they can complain directly to the Scottish Public Services Ombudsman (SPSO). The Ombudsman carries out independent investigations into complaints about unfair or improper actions or poor service by UK government departments and their agencies. This year the Ombudsman investigated one complaint about CICA and did not uphold the complaint.

We always act on feedback from customers, victims' organisations and the Cross-Government Complaints Forum to improve our complaints process and overall service. This year the changes include designing mandatory training for complaints handlers, updating our online application and holding organisation wide workshops on complaints and customer service.

CICA's full complaints process is available on GOV.UK.

Data Protection and Freedom of Information

During 2014-15 we received 66 requests for information under the Freedom of Information Act 2000, and dealt with 287 requests for information under the Data Protection Act 1998.

Our staff

Equality and diversity

In line with the Public Sector Equality Duty which came into force on 5 April 2011, we have published our Scheme policy equality objectives on the GOV.UK website.

At 31 March 2015, the CICA consisted of 148 male and 157 female staff. In 2014-15 there were two individuals, both female, classified as senior civil servants, Chief Executive and Deputy Chief Executive. A male Deputy Chief Executive joined the organisation on 23 March 2015 to replace the former Deputy Chief Executive who retired from the Civil Service on 27 March 2015.

Employment policies

CICA is staffed by MoJ employees and follows all MoJ HR practices.

The senior management team is committed to working in a collaborative way with trade unions to maintain effective industrial relations.

Employment of disabled persons

The MoJ has clear rules on employing disabled staff and we apply these rules.

Learning and development

During the 2014-15 financial year, we continued to promote learning opportunities for all staff. The 2014 Civil Service People Survey showed a positive result in terms of our staff getting access to the right learning and development opportunities. This year we launched and completed a leadership programme for our senior managers and introduced a 'Back to the Floor' policy with the senior team participating in job shadowing every six months.

Health and safety

Our policy on health and safety is an ongoing partnership between CICA, our staff and unions. To ensure that our staff are able to work in a safe environment, we have an internal Health and Safety Committee, and a qualified Health and Safety Manager and Deputy, who keep staff informed of developments, carry out regular risk assessments and implement improvements.

Social and community issues

We are committed to supporting the local community and wider society. CICA actively encourage staff to volunteer for community projects and fundraise for charitable organisations. This year our staff volunteered for a sensory garden project and supported a national campaign to raise mental health awareness to tackle stigma and discrimination.

Our finances

Programme expenditure

The Schemes provide compensation to victims of crime. It is our job to assess claims in accordance with the Scheme provisions, as approved by Parliament. To inform our decisions we gather evidence from both police authorities and medical experts. This is an on-going process which means we will always have cases, at various stages of completion, outstanding at year-end.

We also manage a very small number of cases where the claim was made before the introduction of the tariff based Schemes. These complex cases mainly involve applicants who were very seriously injured as young children. As these children reach adulthood, we are able to make final payments based on reliable prognoses of their long term care needs by taking account of the impact of their education and rehabilitation.

We settled total compensation awards of £176.6 million to victims of violent crime during 2014-15 (see note 10 to the accounts for additional detail). This was allocated as follows:

- £175.8 million of the total settled relates to amounts that had been previously provided for, and recognised in the Statement of Comprehensive Net Expenditure (SoCNE) in previous financial years. Therefore, these settlements are all routed through the provision and there is no in-year impact on the SoCNE. The SoCNE only includes amounts at point of recognition in addition to resources consumed during the relevant period. In note 10, these settled awards are shown in the provision statement as utilised during the year and reduce the provision accordingly.
- £0.8 million is recognised in the SoCNE, within tariff scheme compensation, as settlements relating to claims not previously provided for. These claims relate to incidents taking place during 2014-15 where applications were received and settled during 2014-15. Therefore these claims were not recognised in the provision.

New liabilities, for all compensation Schemes, recognised during 2014-15 totalled £176.0 million.

Based upon tariff claims received during 2014-15 and still outstanding at year-end, £169.8 million has been recognised as new provision. Conversely, a de-recognition of provision (£10.7m) was required to reflect a decrease to expected applications that we have, as yet, not received but expect to receive in future periods. The adjustment is required as this part of the tariff liability is calculated using historical demand patterns. Therefore, as the number of applications received is decreasing (against the 2012 Scheme) the liability moves in the same direction.

Pre-tariff cases settling at a higher value than that previously provided totalled £1.8 million. Previous liabilities for pre-tariff reversed unutilised totalled £1.1 million. This liability had been recognised, in earlier accounting periods within the SoCNE, and is therefore required to be reversed through the same Statement in 2014-15. This reversal was required for pre-tariff cases that settled below the estimate previously provided. Upward movements on live cases, due to re-assessment of liability, totalled £4.2 million.

An additional new liability of less than £0.1 million has been recognised, based upon claims received, for the Victims of Overseas Terrorism Scheme.

The SoCNE can, for compensation recognised during 2014-15, be summarised to its constituent parts, as below, noting that comparative information is disclosed in Note 10 to the Accounts:

Table 8

New liabilities arising	£169.8m
Liabilities no longer required	£(10.7)m
Settlements not recognised in provision	£0.8m
Sub total Tariff	£159.9m
Settlements higher than previous provision	£1.8m
Settlements lower than previous provision	£(1.1)m
Revaluation of aged cases	£4.2m
Sub total Pre-tariff	£4.9m
Net impact of VOTS	£0.08m

During 2014-15, four pre-tariff cases were settled from funds set-aside from within our budget. The remaining five cases have an estimated liability of £5.6 million.

Casehandling costs, classified as programme expenditure, have reduced over the two-year period. These are for medical, legal and other fees related to settling compensation cases. One reason for the downward movement is a reduction in fees (both medical and legal) payable for both tariff and pre-tariff cases. Another reason is that the 2012 Compensation Scheme places an onus on applicants to meet the cost of supplying some initial medical evidence in support of their claim.

Administration expenditure

The cost associated with managing and administering all compensation Schemes has decreased from £16.225 million to £15.624 million, an overall reduction of 3.7 per cent. This is predominantly due to a decrease in staff costs of £0.996 million.

The saving in staff costs has allowed us to absorb an increase in other costs (£0.480 million) including the write-off disclosed below. This is mainly due to expenditure relating to alienation (dilapidations) from Tay House with a total of £0.711 million recognised in-year. In addition one-off costs of £0.419 million associated with relocation to Alexander Bain House (ABH) were consumed in-year. These were offset against net reductions to accommodation / rental costs (£0.547 million) and ICT expenditure (£0.091 million) as we continue to optimise the efficient use of infrastructure.

As a result of change in status, effective 1 April 2014, from Non Departmental Public Body to Executive Agency a notional recharge of £0.242 million has now been recognised. £0.172 million reflects the input-value of services consumed by MoJ on our behalf and £0.070 million relates to the statutory audit fee (previously charged direct).

Overall amortisation and depreciation has reduced by £0.327 million. A review of the non-current asset base was undertaken prior to our relocation from Tay House to ABH. This resulted in a write-off of £0.262m for those assets no longer required post-move. Therefore the net impact of these changes has contributed to a net reduction in expenditure driven by non-current assets of £0.065 million.

The numbers of staff employed within CICA has been reducing year on year. CICA's workforce management strategy takes account of actions to progressively improve the use of technology and introduce more efficient processes thereby keeping administration costs at an optimum level.

Supplier payment policy and performance

CICA follows the Better Payment Practice Code, and undertakes to pay all internally authorised invoices within 28 days of receipt or within stated credit terms. A sample review of invoices paid during 2014-15 indicated that 98 per cent (99 per cent 2013-14) of those reviewed were paid within 28 days. We were not required to pay any interest relating to late payment under the terms of the Late Payment of Commercial Debts (Interest) Act 1998 (as amended by The Late Payment of Commercial Debt Regulations 2002 (SI 1674)).

Sustainability report

Overview

We have implemented a number of measures to reduce the greenhouse gas (GHG) emissions, waste and finite resources and their related costs since 2009-10. As a result we have exceeded the Greening Government Commitment target to reduce carbon emissions from energy and waste by 25 per cent by 2015.

In September 2014, we relocated to smaller premises which has continued the reduction of GHG emissions, waste and water consumption achieved in previous years. The full environmental benefits of the move should be realised next year. We have also employed new digital technology and as we move towards fully electronic caseworking we should further reduce GHG emissions, finite resources and waste in coming years.

Greenhouse gas emissions

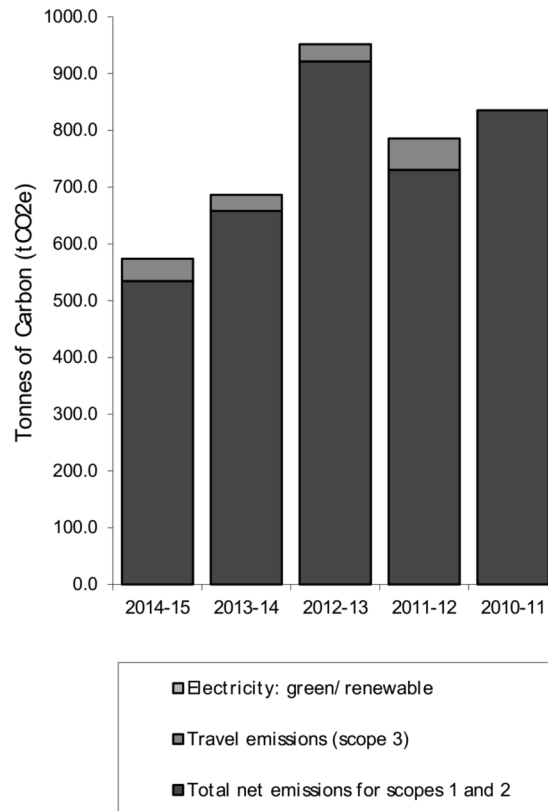
Performance

Table 9 shows CICA's GHG emissions, as defined by the GHG protocol (available at www.ghgprotocol.org including information about the different scopes), over the past five years. Our gas consumption increased this year as we met the costs at Tay House and Alexander Bain House during the final phase of our move. Overall the total gross GHG emissions and expenditure on energy and travel reduced significantly in 2014-15. We have reduced our emissions by over 44 per cent since 2009-10, exceeding the Greening Government Commitment to reduce GHG emissions by 25 per cent from the 2009-10 baseline of 1001.

Table 9: Greenhouse gas (GHG) emissions

		2014-15	2013-14	2012-13	2011-12	2010-11
Non-financial indicators (tCO₂e)	Total gross emissions for scopes 1 and 2	534.5	658.1	921.5	730.5	835.3
	Electricity: green/renewable	0	0	0	0	0
	Total net emissions for scopes 1 and 2	534.5	658.1	921.5	730.5	835.3
	Gross emissions for scope 3 - travel	32.5	39.5	28.2	30.1	55.3
	Total gross GHG emissions (all scopes)	567.0	697.6	949.7	760.6	890.6
Non-financial indicators (kWh)	Electricity: Grid, CHP and non-renewable	686,149	1,052,296	1,443,728	1,118,288	1,275,687
	Electricity: renewable	0	0	0	0	0
	Gas	926,773	810,895	919,031	802,301	925,918
	Other energy sources	0	0	0	0	0
	Total energy	1,612,922	1,863,191	2,362,759	1,920,589	2,201,605
Financial indicators	Expenditure on energy	£109,464	£138,909	£185,190	£202,108	£181,129
	Expenditure on official business travel	£51,191	£57,584	£45,450	£37,772	£55,397

GHG emissions by scope



Controllable impacts

The main impacts are estate energy consumption. Gas consumption is attributed to CICA on a space-occupied basis and is therefore uncontrollable. However, this should reduce in future years as we occupy 17 per cent of our building and previously occupied 31 per cent. We can also monitor our direct electricity consumption at Alexander Bain House which may help us reduce our carbon emissions further. Additionally, we have introduced multifunctional devices to reduce the number of scanners, photocopiers and printers to reduce energy consumption.

Influenced impacts

We influence employee commuting by actively encouraging car sharing through automatic parking space allocation for car sharers. In addition, we remind staff to switch off equipment before periods of staff leave. CICA also encourage staff to participate in the annual Earth Hour, a worldwide campaign to combat climate change by turning off all lights for just one hour.

Waste

Performance

As tenants of a shared building CICA does not control all of its waste. CICA does not dispose of its own non-recyclable waste and therefore cannot measure it. Figures are a mixture of direct costs, incurred by CICA, and apportioned costs, for waste generated by the building and recharged to CICA through service charges. For two months we incurred costs at two premises while we relocated. As a result our waste did not decline as rapidly as in previous years, but we still exceeded the Greening Government Commitment to reduce waste by 25 per cent from the 2009-10 baseline of 78 tonnes to 58 tonnes before 2015.

Table 10: Waste

			2014-15	2013-14	2012-13	2011-12	2010-11
Non-financial indicators (tonnes)	Hazardous waste	Hazardous waste	0	0	0	0	0
	Non-hazardous waste	Landfill waste	12	26	6	4	4
		Reused/recycled waste	42	37	75	68	75
		Energy from waste	0	0	0	0	0
	Total waste arising		54	63	81	72	79
Financial indicators (£'000)	Hazardous waste	Hazardous waste	0	0	0	0	0
	Non-hazardous waste	Landfill waste	3	5	5	3	4
		Reused/recycled waste	6	12	9	10	9
		Incinerated waste	0	0	0	0	0
	Total waste costs		9	17	14	13	13

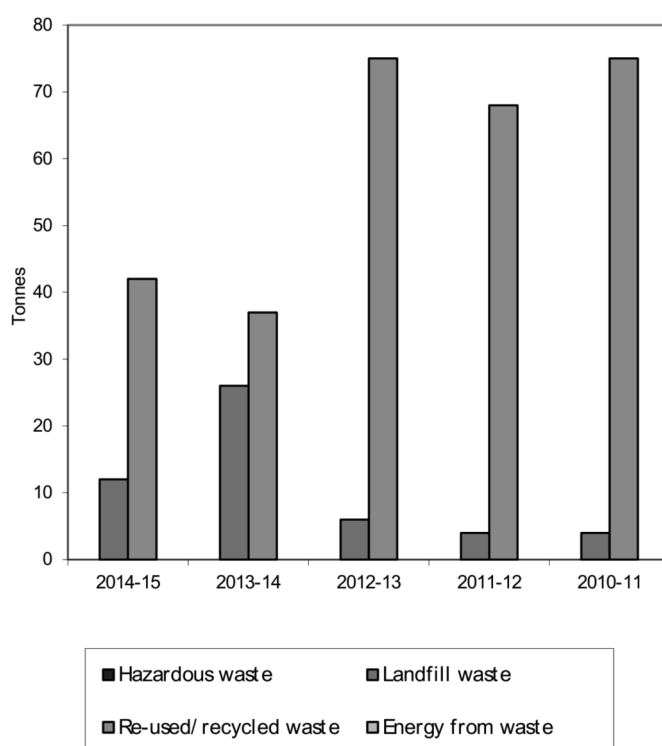
Controllable impacts

The main impacts are paper and related waste from operating activities. CICA operate an electronic case management system that is reducing our need for paper. All the organisation's printers now output double-sided and use minimal toner ink by default. We have introduced multifunctional devices to discourage non-essential printing to reduce paper usage and emissions from disposing of waste.

Influenced impacts

CICA encourage customers to apply online where possible, to reduce their paper consumption and waste. We have also developed a strategy to make better use of digital technology. In future years this will reduce the need for customers to send and receive information by post.

Waste by final disposal



Finite resource consumption

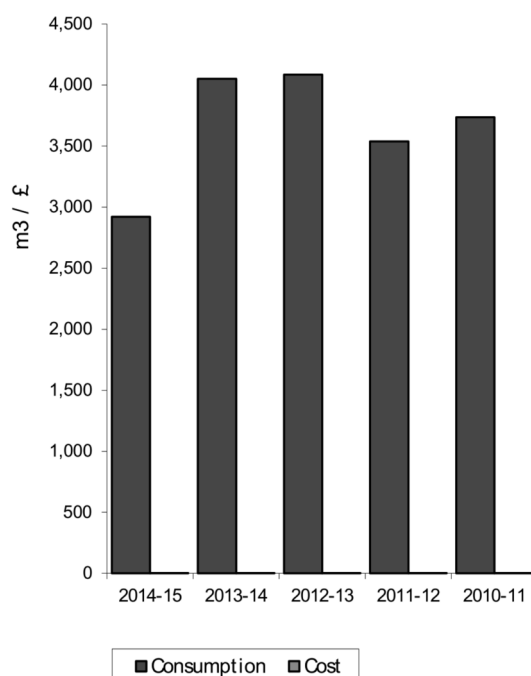
Performance

As tenants of a shared building, we are charged for water consumption based on our proportion (calculated from the floor area occupied) of the whole building's consumption. We are therefore unable to report on our precise consumption but figures showing how much water we were charged for are included for completeness. Water usage decreased in 2014-15 largely due to the move to smaller premises.

Table 11: Finite resource consumption

		2014-15	2013-14	2012-13	2011-12	2010-11
Non-financial indicators (m ³)	Total water consumption	2,921	4,051	4,085	3,537	3,735
Financial indicators (£'000)	Total water supply costs	3	4	4	3	3

Water total consumption and costs



Controllable impacts

The main impacts are sanitation and staff consumption. Our washrooms in Alexander Bain House are of a modern design and therefore use less water reducing our carbon footprint.

Influenced impacts

We will examine ways in which we might influence water consumption in the coming year.

Carole Oatway

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority

12 June 2015

Accounting Officer's report

Audit

The Comptroller and Auditor General is the external auditor of CICA, and is appointed under statute, reporting to Parliament and to the Scottish Parliament. The notional fees for the statutory audit in 2014-15 is £70,000 (2013-14, £70,000). No additional audit fees or remuneration for non-audit work were recognised in 2014-15, as was also the case in 2013-14.

So far as the Accounting Officer is aware, CICA's Auditors are aware of all relevant information. The Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the auditors are aware of that information.

Register of interests

No Executive Management Board members or Non-Executive Board Members held any significant interests that conflicted with their responsibilities.

Sickness absence

During 2014-15, the Average number of Working Days Lost to sickness for staff in CICA was 7.8 days. Of this, 3.7 days (47 per cent) were due to long-term sickness and 4.1 days (53 per cent) were due to short-term sickness.

CICA will implement MoJ's new Attendance Management Policy later this year. The new policy focuses on early and proactive interventions to support staff and includes additional guidance to assist managers.

Pension liabilities

CICA have no pension liabilities. As detailed in the Remuneration Report permanent members of staff are eligible for membership of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is an unfunded multi-employer Defined Benefit Scheme which prepares its own accounts but where individual employers are unable to identify their share of the underlying assets and liabilities of the scheme.

Personal data related incidents

There were no reportable data security incidents this year.

Carole Oatway
Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
12 June 2015

Remuneration report

All permanent members of staff, including those on secondment and fixed term appointments, are currently on assignment to CICA and remain employees of MoJ.

Remuneration policy – senior civil servants

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. For 2014-15 there were two individuals classified as senior civil servants, Chief Executive and Deputy Chief Executive. Performance based pay awards for senior civil servants are determined by an assessment of performance against objectives agreed between the individual and line manager at the start of the reporting year. Performance will also have an effect on any bonus element awarded.

Remuneration policy – non-senior civil servants

Remuneration packages fall under the schemes operated by MoJ and follow Government policy guidelines for public sector pay. Performance based pay awards for non-senior civil servants are determined by an assessment of performance against objectives agreed between the individual and line manager at the start of the reporting year. Performance will also have an effect on any bonus element awarded.

Service contracts

Unless otherwise stated below, staff appointments are made on merit on the basis of fair and open competition, and are open-ended until the individual wishes to retire. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Pensions

All permanent members of staff are eligible for membership of the Principal Civil Service Pension Scheme (PCSPS). The Ministry of Justice or the Scottish Government is responsible for making contributions to their pension schemes.

The PCSPS is an unfunded multi-employer defined benefit scheme, but the Ministry of Justice is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2012. Details can be found in the resource accounts of the Cabinet Office Civil Superannuation (www.civilservice.gov.uk/pensions).

For 2014-15, employer's contributions of £1.226 million (2013-14, £1.329 million) were payable to the PCSPS at one of four rates in the range 16.7 per cent to 24.3 per cent (2013-14, 16.7 per cent to 24.3 per cent) of pensionable earnings 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 2014-15 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees joining the Civil Service after 1 October 2002 can, or may opt to, open a partnership pension account, which is a stakeholder pension with an employer contribution. No staff members working for CICA had taken this option during the financial year 2014-15 and this was also the case for 2013-14.

Senior staff disclosures

The Chief Executive fulfils the role of Accounting Officer of CICA. The Chief Executive and the Deputy Chief Executive, for the purposes of disclosure, are classified as the senior management of CICA. Their emoluments disclosed represent the total amount paid. The three Non-Executive Board Members earned, in total, £7,200 in fees and claimed £134.20 in expenses during 2014-15.

Remuneration comparison

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

The banded remuneration of the highest paid executive in CICA during 2014-15 was £90k - £95k (2013-14, £85k - £90k). This was 4.42 times (2013-14, 4.42 times) the median remuneration of the workforce which was £20,905 (2013-14, £19,550). In 2014-15 and 2013-14 no employee received remuneration in excess of the highest paid executive.

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

Salary

'Salary' includes gross salary; overtime; and any other allowance to the extent that it is subject to UK taxation.

Benefits in kind

No senior staff received any benefits in kind.

Senior management travel and subsistence

In 2014-15, the Chief Executive claimed £6,222 and the Deputy Chief Executive claimed £2,780 in expenses. There were no claims for expenses other than for standard travel.

Compensation for loss of office

No senior managers received compensatory payments in 2014-15 (2013-14, nil).

Cash Equivalent Transfer Values (CETV)

A 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 individual 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 calculated 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.

The real increase in CETV reflects the increase funded by the employer. It does not include the increase in accrued pension due to inflation or 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.

The information in the following table is audited.

Table 14: Remunerations and pensions for senior management for 2014-15

Name	Salary	Bonus	Value of pension benefits for single total figure of remuneration	Total	Accrued pension at pension age as at 31/03/15 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/15	CETV at 31/03/14 restated	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
C Oatway - Chief Executive	90-95	0	37	125-130	Pension	Pension	927	850	33
					50-55	0-2.5			
					Lump sum	Lump sum			
					0	0			
R Kinloch - Deputy Chief Executive ¹	65-70	0	6	70-75	Pension	Pension	745	705	6
					30-35	0-2.5			
					Lump sum	Lump sum			
					95-100	0-2.5			

1. R Kinloch retired from Civil Service on 27 March 2015; her replacement A Finlay took up post on 23 March 2015. (Full Time Equivalent salary band is 60-65k). Full disclosure will be made in 2015-16 Annual Report and Accounts.

General notes:

No Bonus Payments were paid in 2014-15

The information in the following table is audited.

Table 15: Remunerations and pensions for senior management for 2013-14

Name	Salary	Bonus	Value of pension benefits for single total figure of remuneration	Total	Accrued pension at pension age as at 31/03/14 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/14	CETV at 31/03/13	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
C Oatway - Chief Executive	85-90	0	4	90-95	Pension	Pension	859	803	3
					45-50	0-2.5			
					Lump sum	Lump sum			
					0	0			
R Kinloch - Deputy Chief Executive	65-70	0	4	70-75	Pension	Pension	705	658	4
					30-35	0-2.5			
					Lump sum	Lump sum			
					95-100	0-2.5			

General notes:

No Bonus Payments were paid in 2013-14

Carole Oatway
Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
12 June 2015

Statement of Accounting Officer's responsibilities

Under Section 6(3) of the Criminal Injuries Compensation Act 1995 and paragraph 139 of the Criminal Injuries Compensation Scheme (2012), the Secretary of State (with the approval of the Treasury) has directed CICA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must provide a true and fair view of the state of affairs of CICA and of its net expenditure account, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State (with the approval 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 applicable accounting standards as set out in the Government Financial Reporting Manual (FReM) have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.

The sponsor department, the Ministry of Justice, appointed the Chief Executive as Accounting Officer of the Criminal Injuries Compensation Authority. 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 Criminal Injuries Compensation Authority's assets, are set out in the Accounting Officers' Memorandum issued by the Treasury and published in Managing Public Money.

Governance statement

Introduction

The effectiveness of CICA's corporate governance arrangements, risk management, and the system of internal control are set out within the Governance Statement. The statement includes the required assessment of compliance with the Treasury's Corporate Governance Code and provides explanations of any departures.

Governance Arrangements

The Triennial Review, completed in 2013, recommended that CICA became an Executive Agency. CICA became an Agency of the Ministry of Justice (MoJ) on 1 April 2014. For national accounts purposes the CICA is classified to the central government sector. CICA is part of the Financial, Assurance and Commercial Group within MoJ with day-to day sponsorship activities undertaken by the Arm's Length Body (ALB) Governance Division. CICA operates in compliance with the Framework Document and Financial Delegations agreed between the CICA and the MoJ.

CICA also provides a service on behalf of the Scottish Government. A Memorandum of Understanding sets out the working arrangements on liaison between the Scottish Government and the Ministry of Justice on matters relating to the Criminal Injuries Compensation Scheme, including arrangements for the Scottish Government to make an appropriate contribution towards the funding of the scheme.

I am supported in my role as Chief Executive by an Executive Management Board (EMB). I also chair a Strategy and Performance Board (SPB) which includes three Non-Executive Board Members who bring an external challenge function to our Governance arrangements.

Although I did not meet regularly with the Minister responsible for criminal injuries compensation, I did meet quarterly with our sponsor team as well as members of the MoJ policy team who deal with victims services. As a civil servant, I am subject to the usual line management arrangements within the Ministry of Justice.

CICA's business plan is subject to Ministerial approval but there is no separate requirement for CICA to consult with Ministers on key financial or operational decisions. This is compatible with the requirements of the primary and secondary legislation from which CICA takes its powers.

CICA does not have, or require, a separate remuneration committee as CICA staff are Ministry of Justice employees employed on standard terms and conditions.

Accounting Officer

I have been appointed Accounting Officer (AO) by the Permanent Secretary of the

Ministry of Justice. As AO, I have responsibility for maintaining a sound system of internal control that supports the achievement of policies, aims and objectives as agreed with Ministry of Justice and Scottish Government. I am personally responsible for safeguarding the public funds managed by CICA; for ensuring propriety and regularity in the handling of those funds and for the day-to-day operations and management of CICA.

The Executive Management Board (EMB)

The EMB, which I chair, includes my Deputy Chief Executive and our Departmental Heads. Collectively the EMB provides a balance of skills and experience, including operational delivery, finance, legal and policy. In a risk analysis prepared by the sponsoring department they concluded that, given the limited change in the intrinsic risks faced by CICA, the provision of level 2 (moderate level) sponsorship remains appropriate.

The EMB is responsible for CICA's day-to-day management and operation. During the last year, the EMB met formally once each month. In taking decisions the EMB operated both corporately and objectively, acting at all times in the public interest.

The EMB ensured it had the information necessary for the proper discharge of its duties including monthly management and financial accounting information; information on progress in relation to outputs and outcomes (business reports); risk management information; health and safety reports and reports on key projects. The EMB ensured that effective internal controls were in place for assurance of the quality and completeness of data which supported decisions. For example, management information reports and trends were monitored and cross-referenced ensuring consistency; customer surveys and complaints were monitored to identify performance issues; outturn reports confirmed the accuracy of budget management; and risk registers were maintained to assess and control key risks.

Minutes of the EMB's meetings were available electronically within CICA and could be made available to external parties on request. All matters were reported openly. There was nothing that required a confidential addendum to the minute because it was considered commercially or personally sensitive.

ALB Governance Division

The ALB Governance Division is the corporate sponsor team which oversees the working relationship between the MoJ and CICA. It received the necessary financial, management and operational information required by the Financial, Assurance and Commercial Group to monitor and challenge CICA's performance. Business Assurance meetings took place quarterly between the sponsor and CICA to discuss financial and risk management and progress against CICA's performance measures as well as the strategic aims and objectives.

Non-Executive Board Members (NEBMs)

As part of our transition arrangements to an Executive Agency, and after consultation with the Department's Permanent Secretary, I appointed three Non-Executive Board Members. The appointments followed an open and transparent process run in accordance with the principles of the Code of Practice of the Commissioner for Public Appointments. Each NEBM received at least one day of induction training which included the opportunity to spend time with the finance and operational teams.

The NEBMs provided input to policy considerations and reviewed the organisation's performance against key indicators. They were part of the Strategy and Performance Board and also formed CICA's Audit and Risk Committee (ARC, see below). Each NEBM had a broad range of relevant skills including board level and audit committee experience. Two NEBMs had recent and relevant financial experience and one had the required accountancy qualifications to act as chair of the ARC.

Strategy and Performance Board (SPB)

Along with the Deputy Chief Executive, Chief Business Officer, Heads of Policy and Operational Delivery and Non-Executive Board Members I attended quarterly meetings of the SPB. The SPB also included representatives from the ALB Governance Division and the Scottish Government. The SPB met quarterly to consider proposed operational policy changes and to receive reports on CICA's performance. Additionally, the SPB provided constructive challenge across CICA's operations to ensure all aspects of strategy and policy delivery were scrutinised for effectiveness and efficiency.

The NEBMs advised on five main areas during the year:

Strategic Clarity - assisted in ensuring all planned activities contributed towards the CICA vision, and ensured that strategic decisions were based on a collective understanding of policy issues, using their outside perspective to ensure that the CICA was challenged on outcomes.

Commercial Sense - provided advice on large operational projects, ensuring sound financial management and setting our risk appetite to ensure we had controls in place to manage risk.

Talent Management - assisted in ensuring CICA had the capability to plan and deliver to meet current and future needs, with one of the NEBMs being involved in the recruitment of a new Deputy Chief Executive.

Results Focus - agreed the operational business plan, including strategic aims and objectives and challenged performance against the plan.

Management Information - ensured that clear, consistent, comparable performance information was being used to drive improvements.

As well as commenting on overall performance, the NEBMs participated in detailed discussions on Customer Complaint Handling, and Staff Engagement within CICA. The use of case studies allowed them to assess, and provide feedback on, the quality and fairness of operational Scheme guidance.

Minutes of the SPB meetings were available electronically within CICA and could be made available to external parties on request. All matters were reported openly. There was nothing that required a confidential addendum to the minute because it was considered commercially or personally sensitive.

Executive Management Board Effectiveness

The EMB reviewed its own effectiveness as part of its annual planning and review round. It identified the need to strengthen capability at EMB level to be able to deliver CICA's strategic objectives. Following the departure of one EMB member, roles and responsibilities were changed. A new role, Head of Operational Excellence, was introduced to lead on compliance, change and improvement at corporate level, enabling a culture of continuous improvement aligned to our customer and digital strategies. The EMB also agreed changes to the way in which some of the corporate support teams were structured. This included merging our operational policy team with the legal team and replacing the Chief Business Officer's post with a Head of Customer and Corporate Support to cover a broad range of support functions including internal and external communications, governance and stakeholder management as well as shared services liaison and office services.

Strategy and Performance Board Effectiveness

Members of the SPB also reviewed their own effectiveness as part of the annual planning process. To ensure that the views of NEBMs were given appropriate consideration, I held one to one meetings with each NEBM to discuss their contribution and their support needs for the coming year, as well as their overall view on the effectiveness of the Board.

Audit and Risk Committee

The Audit and Risk Committee (ARC) consisted of CICA's three NEBMs, one of whom acted as chair. Representatives of MoJ Internal Audit and Assurance (IAA), the ALB sponsor team and the National Audit Office are invited to attend each meeting.

The ARC functioned in accordance with the principles set out in the Audit Committee Handbook and with the ARC Terms of Reference. The ARC's role is to support the EMB and SPB, and in particular me as the AO, in our responsibilities for

the oversight and effectiveness of risk management, control and governance as well as the integrity of the financial statements and annual reports.

The ARC conducted in-depth reviews of three key risks: Information Assurance, Fraud and Cyber-security. Following challenge from the ARC members on separation of issues and risks, we completed a full review of our corporate risk register.

The Audit and Risk Committee provided a report in writing to the EMB and AO after each meeting by means of an approved set of minutes.

Review of effectiveness of the Audit and Risk Committee

The ARC did not raise any concerns or issues to the EMB or AO. Minutes of committee meetings reflected the effectiveness of working arrangements and that the requirements of the chair were met.

Executive Risk Committee

A revised protocol on risk management was implemented along with a revised committee structure which consists of key members of the CICA senior management covering Finance, Operations, Legal, Policy and Corporate Services. There was a bi-monthly meeting of the risk committee. Risk co-ordinators were appointed and a programme of training and coaching delivered.

The risk committee reviewed and maintained the CICA corporate risk register. Each updated risk plan was submitted to the EMB for review and confirmation that all key risks had been identified and were being monitored and managed appropriately. The plans were also submitted to the ARC which allowed them to take an overview on how risk was being managed and to offer any advice or challenge to CICA.

Audit programme

The internal audit programme for the year included reviews of:

- Business strategy and planning (substantial rating) - no recommendations made. This provided CICA with a level of confidence in the robustness of the strategic approach to business delivery and internal planning structures.
- Contract management (limited rating). This highlighted the need to strengthen our approach to contract management. An action plan was developed to review all aspects of contract management in CICA. A contract management framework was developed with supporting processes with the Deputy Chief Executive acting as Senior Reporting Officer (SRO).
- Governance and Risk Management (substantial rating). Three moderate recommendations were made on governance issues. These were to document meetings held, reporting routes and organisational structures across the organisation.
- Development of Monitoring and Financial Planning (substantial rating). One

recommendation was made to document the financial planning process.

- Leadership Development and Capability Planning (substantial rating). One recommendation was made to complete the analysis for the programme.

The final report on records management (moderate rating) conducted the previous year was closed in 2014-2015. The records management protocol was reviewed and a revised protocol was implemented which reflected the recommended actions.

IAA has given a moderate assurance on the adequacy and effectiveness of the system of governance, risk management and internal control. The Head of Operational Excellence was responsible for co-ordinating the work of CICA's internal audit and assurance.

The overall objectives of CICA's internal audit and assurance plan were to:

- Deliver a programme of annual compliance reviews which align to and support the achievement of CICA's corporate business plan.
- Ensure that quarterly risk assessments are conducted against the MoJ Information Assurance maturity framework with results reported to the MoJ and the EMB.
- Ensure all audit and assurance actions are monitored with the aim of providing accurate progress on outstanding recommendations to the EMB and Audit and Risk Committee.
- Provide other reports including the Security Performance Framework compliance return, Security Risk Management Overview and Occupational Health and Safety / Fire Safety Overview, all of which were submitted to MoJ within the required timescales.

Audit and risk key considerations in 2014-2015

The EMB, the SPB and the supporting committees' key areas for attention during the year are summarised below.

Relocation

CICA needed to ensure it could operate from a location that offered continued access to experienced staff, supported the business continuity plan and provided good value for money. The lease on the existing office accommodation was due for renewal in September 2014 and CICA worked with its sponsor department to negotiate a lease in a new Glasgow City Centre location on very favourable terms. The move occurred in early September 2014.

To mitigate the risks associated with the office move, CICA ensured that a fully cabled, information technology and communications room was completed as part of the initial fit out of the new office. This allowed available security hardware and our test environment to be relocated in advance of the move. Further assurance was

provided through the use of a reputable supplier who used sealed units with tracking devices to move sensitive data. Specialist support was on site during the move weekend to ensure the smooth transition of systems.

IT

During the course of the year, we took steps to ensure the highest level of IT availability and reliability, including the need to be protected from cyber-attack. CICA conducted a self-assessment against the Government's 10 steps to cyber security to identify any additional measures required. CICA were able to provide a positive response on our resilience due to the additional protection installed on the servers. We were not affected by any cyber-attacks.

CICA moved to a new managed security service which was reviewed and approved by CESG Listed Advisors Scheme (CLAS) consultants. CICA successfully achieved Public Services Network (PSN) re-accreditation in January 2015.

As a part of our office move arrangements, we deployed a new cloud based telephony service in our Customer Service Centre. Customer Service Centre staff underwent risk assessments to ensure all relevant health and safety regulations were being met. Contingency arrangements for telephony services to other parts of the organisation had to be invoked as the new supplier failed to deliver the wider telephony solution on time. These arrangements worked effectively and provided CICA with the necessary cover while it resolved the issues around the original contract and put a new solution in place.

Information assurance

Given the volume of sensitive information we handle, over the course of the year, we have placed a particular focus on embedding good practice in relation to Information Assurance. This included establishing a process to assure and secure all files during the accommodation move as well as visits to our remote file-storage provider to review recording, storage and handling procedures. Our new office has been designed to include a secure room for particularly sensitive files. Access to the secure room is controlled via a swipe card with checkable record of access maintained. We introduced new protocols on Information Security: clear desk, clear screen procedures and handling of passwords. We ensured our Information Asset Owners attended information assurance and security training delivered by the National Archives. We also adopted the new Government Security Classification process from April 2014. To further enhance our information assurance and security, we reviewed mail despatch arrangements and introduced secure printing to reduce the scope for human error.

Operations

Our commitment to settle pre-tariff cases and prioritise the settlement of our oldest cases needed to be balanced with a wider case handling strategy. Therefore, we developed a risk based financial strategy to provide us with a consistent context for decision making. We provided our staff with written guidance to help them explain to applicants our process for prioritising the settlement of cases. Our success in securing additional funds, combined with effective budget and case management, allowed us to meet all our operational targets.

To support the protection of public funds, we reviewed fraud policies and revised these to align with MoJ, and other good practice, requirements. We centralised the investigation and control of suspected fraud cases within a new Operational Excellence team and held awareness sessions to ensure the effective implementation of our new approach.

Staff engagement

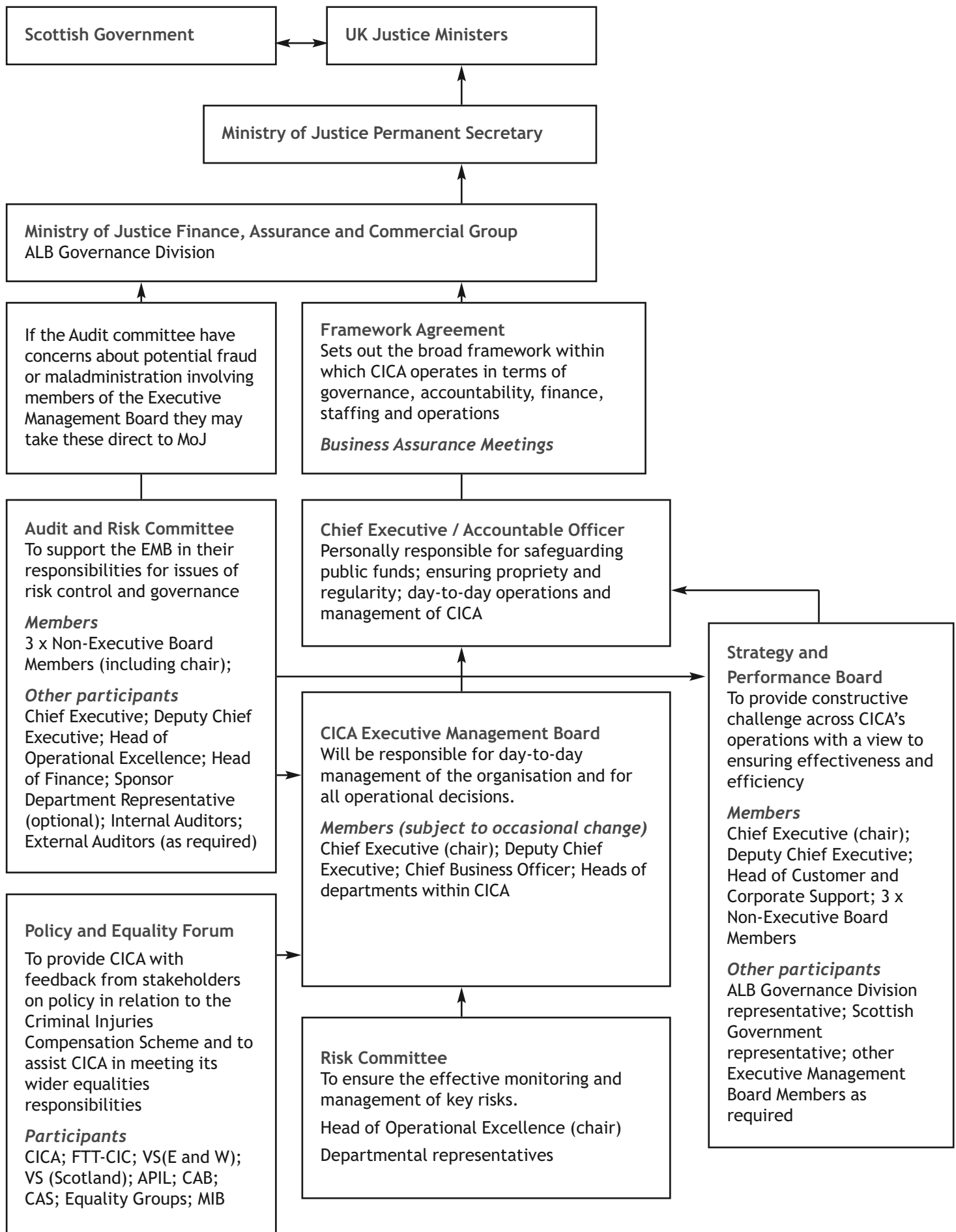
We recognised that the behaviour and conduct of our staff are fundamental to our success. As in previous years, we set up a Challenge Team, involving staff from across the organisation, to analyse our staff survey results and develop an engagement strategy for the organisation. On the recommendations of this group we set up a forum for our senior managers to support the consistent delivery of key messages to staff. We also re-launched our internal communications plan.

Digital transformation

The Civil Service Reform Plan includes the Government Digital Strategy to improve the way the Government makes policy and communicates with people. We have also developed a digital strategy and a road map which includes key milestones against which we can measure progress with our digital transformation programme. We have agreed key principles which underpin our vision, including the need to design process change for digital self-service, which is focussed on the user's needs. As a first phase of our new evidence gathering strategy, we launched a customer portal in July 2014, which supports tailored requests for medical information and supporting evidence.

To ensure customer confidence in the availability of our services, we successfully tested aspects of our Business Continuity, ICT Incident, and Disaster Recovery plans. These plans were updated to reflect recent changes to our IT Infrastructure following our office move, and will be regularly reviewed to ensure that they continue to reflect changes which occur as part of the roll-out of our digital strategy.

Governance structure



Meeting attendance 2014-15

	Executive Management Board				Audit Committee				SPB			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Executive team												
Carole Oatway	3/3	3/3	3/3	3/3	✓	✓	✓	✓	✓	✓	✓	✓
Rena Kinloch	3/3	2/3	3/3	3/3	✓	✓	✓	✓	✓	✓	✓	✓
Jackie Lockhart ¹	3/3	3/3	3/3	3/3	n/a	n/a	n/a	n/a	x	✓	✓	n/a
Alan Eastwood	3/3	2/3	2/3	3/3	✓	✓	✓	✓	n/a	n/a	n/a	n/a
James Cosgrove ²	2/3	1/3	3/3	1/1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Trish Wilson ³	3/3	2/3	n/a	n/a	n/a	n/a	n/a	n/a	✓	n/a	n/a	n/a
Michael Hanlon	2/3	2/3	3/3	3/3	n/a	n/a	n/a	n/a	n/a	✓	✓	✓
Ann Russell	3/3	3/3	2/3	2/3	✓	✓	✓	✓	✓	✓	✓	✓
Louise Day	3/3	3/3	1/3	3/3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
June Fellowes	n/a	n/a	n/a	1/1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	✓
Non-Executive Board Members												
David Page	n/a	n/a	n/a	n/a	✓	✓	✓	✓	✓	✓	✓	✓
Andrew Flanagan	n/a	n/a	n/a	n/a	✓	✓	✓	✓	✓	✓	✓	✓
Bill Matthews	n/a	n/a	n/a	n/a	✓	x	✓	✓	✓	x	✓	✓

1. Jackie Lockhart transferred to another CICA department in quarter four and was no longer required to attend the SPB

2. James Cosgrove transferred to another Government department in quarter four

3. Trish Wilson transferred to another Government department in quarter two

4. June Fellowes joined the organisation on 9 March 2015

Carole Oatway
Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
12 June 2015

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament and the Scottish Parliament

I certify that I have audited the financial statements of the Criminal Injuries Compensation Authority for the year ended 31 March 2015 under the Criminal Injuries Compensation Act 1995. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Criminal Injuries Compensation Act 1995. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Criminal Injuries Compensation Authority's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Criminal Injuries Compensation Authority; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

Opinion on regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Criminal Injuries Compensation Authority's affairs as at 31 March 2015 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Criminal Injuries Compensation Act 1995 and the Secretary of State directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Criminal Injuries Compensation Act 1995; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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 part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; 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.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP
18 June 2015

Accounts

Statement of Comprehensive Net Expenditure for the year ended 31 March 2015

		2014-15		2013-14	
	Note	£'000	£'000	£'000	£'000
Programme Expenditure					
Tariff scheme compensation	10	159,935		156,411	
Pre-tariff scheme compensation	10	4,899		(1,858)	
VOTS compensation	10	75		37	
Total Compensation Expenditure			164,909		154,590
Casehandling costs	4	1,945		3,086	
			166,854		157,676
Administration Expenditure					
Staff costs	3	9,062		10,058	
Other expenditure	4	5,082		4,602	
Notional recharges	4	242		0	
Depreciation	5	607		852	
Amortisation	5	631		713	
			15,624		16,225
Total Expenditure			182,478		173,901
Income	2	(4,042)		(1,320)	
Income repaid to Consolidated Fund		4,042		1,320	
			0		0
Net Operating cost			182,478		173,901
Finance charge (unwinding of discount) Programme	10		1,827		1,272
Finance charge (unwinding of discount) Administration	10		1		5
Net Expenditure after finance charge			184,306		175,178

There was no other comprehensive expenditure incurred during the year.

The notes on pages 45 to 62 form part of these accounts.

Statement of Financial Position as at 31 March 2015

		31 March 2015		31 March 2014	
	Note	£'000	£'000	£'000	£'000
Non-current assets					
Property, plant and equipment	5	1,621		887	
Intangible assets	5	1,928		2,024	
Assets under construction	5	300		719	
Total non-current assets			3,849		3,630
Current assets					
Trade and other receivables	6	712		1,211	
Cash and cash equivalents	7	45,149		62,347	
Total current assets			45,861		63,558
Total assets			49,710		67,188
Current liabilities					
Trade and other payables	8		(52,560)		(62,225)
Non-current assets plus/less net current assets/liabilities			(2,850)		4,963
Non-current liabilities					
Provision - Programme	10	(263,599)		(273,478)	
Provision - Administration	10	(648)		(1,310)	
Other payables	9	(51,211)		(49,482)	
Total non-current liabilities			(315,458)		(324,270)
Liabilities less assets			(318,308)		(319,307)
Taxpayers' Equity					
General reserve			(318,308)		(319,307)
			(318,308)		(319,307)

The notes on pages 45 to 62 form part of these accounts.

The financial statements on pages 41 to 44 were approved by the Executive Management Board on 12 June 2015 and were signed on its behalf by:

Carole Oatway
Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
12 June 2015

Statement of Cash Flows for the year ended 31 March 2015

		2014-15		2013-14	
	Note	£'000	£'000	£'000	£'000
Cash flows from operating activities					
Net cash outflow from operating activities	12		(189,737)		(273,091)
Other non-operating income					
Income	2	4,042		1,320	
Income repaid to Consolidated Fund		(4,042)		(1,320)	
			0		0
Cash flows from investing activities					
Purchase of property, plant and equipment	5	(179)		(9)	
Purchase of intangibles	5	(47)		(5)	
AUC transfer to Prepayments	5	0		18	
Assets under construction	5	(1,493)		(839)	
			(1,719)		(835)
Net cash outflow					
			(191,456)		(273,926)
Cash flows from financing activities					
Grants from sponsor departments	11		174,258		247,091
Net (decrease) in cash and cash equivalents in the period					
	7		(17,198)		(26,835)
Cash and cash equivalents at the beginning of the period			62,347		89,182
Cash and cash equivalents at the end of the period	7		45,149		62,347

The notes on pages 45 to 62 form part of these accounts.

Statement of Changes in Taxpayers Equity for the year ended 31 March 2015

Note	General Reserve	Total Reserves
	£'000	£'000
Balance at 1 April 2013	(391,220)	(391,220)
Net Parliamentary funding	247,091	247,091
Net expenditure	(175,178)	(175,178)
Balance at 31 March 2014	(319,307)	(319,307)
	General Reserve	Total Reserves
	£'000	£'000
Balance at 1 April 2014	(319,307)	(319,307)
Net Parliamentary funding	174,258	174,258
Intra-departmental balances settled with MoJ	10,805	10,805
Notional recharges	242	242
Net expenditure	(184,306)	(184,306)
Balance at 31 March 2015	(318,308)	(318,308)

The notes on pages 45 to 62 form part of these accounts.

Notes to the Accounts

Note 1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2014-15 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 FReM permits a choice of accounting policy, the accounting policy which has been judged to be the most appropriate to the particular circumstances of CICA for the purpose of giving a true and fair view has been selected. CICA's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

On 1 April 2014, as a result of a prior Triennial Review, CICA changed status (i.e. did not transfer a function) and was re-classified as an Agency of the Ministry of Justice (MoJ). HM Treasury (HMT) are content that CICA's change of status did not constitute a transfer or combination, and therefore there is no requirement for this change to be accounted for as a transfer by absorption.

The CICA has agreed with HMT that its opening balance sheet will represent the consolidated closing balance sheet of the last Financial Statements prepared by CICA as a Non Departmental Public Body (NDPB). Comparative information is shown for CICA as an NDPB.

The Accounts have been prepared on an accruals basis in accordance with the Accounts Direction issued by HM Treasury, in accordance with Section 7(2) of the Government Resources And Accounts Act 2000. These accounts have been prepared under the historical cost convention as modified to account for, where applicable, the revaluation of non-current assets.

At 31 March 2015, CICA's Statement of Financial Position records net liabilities of £318 million (31st March 2014, £319 million). This reflects the inclusion of liabilities falling due in future years which may only be met by future funding from both the Ministry of Justice and the Scottish Government. This follows the normal conventions applying to Parliamentary control over income and expenditure in that funding is not provided in advance of need.

Funding for 2015-2016, allowing for the amounts required to meet CICA's liabilities, had already been included in estimates for this period, which had been approved by Parliament, and there is no reason to believe that future sponsorship and future parliamentary approval will not be forthcoming. It has therefore been considered appropriate to adopt the going concern basis for the preparation of these financial statements.

1.2 Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is analysed between programme and administration elements. The classification of expenditure follows the definition of costs set out in the Financial Memorandum issued to CICA by the Secretary of State for Justice.

1.3 Funding

Expenditure is met from funds advanced by the Ministry of Justice and the Scottish Government. Funds received for operating activities and capital expenditure are credited to the general fund.

1.4 Non-Current Assets

Intangibles

Purchased Intangibles are split between information technology and software licences and are capitalised where expenditure of £500 or more is incurred. Both set of assets are disclosed at depreciated historical cost which approximates to fair value.

Software and systems development expenditure on IT systems are capitalised as intangibles where specific criteria are met in accordance with International Accounting Standard (IAS) 38. Expenditure on IT systems

which maintains expected output requirements, without evidence of enhancement, is written off in the period in which it is incurred.

Property, Plant and Equipment

Items are capitalised if they are intended to be used on a continuous basis for greater than one year. Items costing more than £500, inclusive of delivery and installation, are treated as non-current assets. Where an item costs less than the capitalisation level but forms part of an asset or grouped asset, whose total value is greater than the capitalisation level, the item is treated as a non-current asset. Tangible non-current assets are disclosed at depreciated historical cost, which approximates to fair value. The residual value of all assets and the depreciation method applied to them is reviewed at the end of each financial year.

Donated Assets

CICA holds no assets classified as donated.

Assets Under Construction

Costs, inclusive of irrecoverable VAT, associated with discrete projects are pooled until CICA takes the relevant asset on charge (first brings the asset into use). Such items are not depreciated until they are brought into use. The relevant in-year transfers to asset categories, relating to assets which were taken on charge during 2014-15, are disclosed in note 5.

1.5 Depreciation

Depreciation is provided on non-current assets on a straight line basis to write-off the cost or valuation evenly over the asset's useful economic life as follows.

Leasehold Improvements	Over the remaining term of the lease
Fixtures, Fittings and Office Equipment	Ten years
Computer Equipment	Three to five years
Intangibles (Information Technology and Licences)	Three to five years

1.6 Income

All recoveries from assailants through civil actions and the criminal courts are non-retainable. Cash received is paid into the consolidated fund, on receipt, via the Ministry of Justice and the Scottish Government. The majority of CICA's income is received via the courts and therefore the collection-rate is predominantly outwith the control of CICA. The collection rate is currently 25 per cent of all monies due. Therefore CICA creates bad debt provisions to reflect the uncertainty of future collection.

Other income is composed of compensation repaid by applicants, subject access requests fees and bank interest. Compensation repayments and bank interest are paid to consolidated fund, on receipt, and other miscellaneous income is retained by CICA.

1.7 Accounting for Employee Benefits

Under IAS 19 Employee Benefits, CICA is required to provide for the full long-term pension liabilities of any qualifying staff not covered under the PCSPS arrangements. All staff working for CICA were covered under the arrangements and therefore no disclosure for long-term pension liabilities is charged to these accounts (see Remuneration Report).

IAS 19 requires CICA to recognise the expected cost of its employees that is accrued at the end of each financial year. CICA estimates this accrual by calculating the average value of outstanding leave across each pay band which is then used to provide an extrapolated total.

1.8 Leases

Leases are assessed against the criteria laid down within IAS 17.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the SoCNE on a straight-line basis over the period of the lease. Operating lease incentives (such as rent-free

periods or contributions by the lessor to the lessee's relocation costs) are treated as an integral part of the net consideration agreed for the use of the leased asset and are spread appropriately over the lease term. CICA has no finance leases.

1.9 Provisions

CICA provides for legal or constructive obligations which are of uncertain timing or amount at the reporting period end. The provision is established on the basis of the best estimate of the expenditure required to settle the obligation. The provisions (particularly tariff) involve significant estimations and uncertainties (see note 10 for detail). These obligations are set out below.

Pre-tariff Scheme

The pre-tariff scheme provision reflects the expected settlement value of all outstanding cases at the reporting period end. The total liability has been derived by an in-depth valuation assessment by experts from the judiciary (totally independent from CICA). This provision has not been discounted (see note 10).

Tariff Scheme

The tariff scheme provision is made up of two components. Primarily, CICA recognises liabilities that are based upon an evaluation of total applications that are currently known to CICA. The additional element relates to those events, occurring on or before reporting period end, that CICA deems probable and, based upon historical evidence, provides for an estimation of the future liability. This provision has been discounted by using the prevailing nominal Treasury Discount Rates, highlighted at note 10. The discount is unwound over the remaining life of the provision and is shown as a finance charge in the Statement of Comprehensive Net Expenditure.

Victims of Overseas Terrorism Scheme (VOTS)

Events designated as Acts of Terrorism, by the Foreign Secretary, are provided for on the basis of applications that are currently known to CICA. The compensation liabilities are determined by the same principles that underpin the 2012 tariff scheme.

Dilapidations

Provisions for dilapidations are recognised in the year in which CICA recognises it has a future obligation to transfer economic benefits based on a past event.

Early Departure

CICA meets the additional costs of benefits beyond normal Principal Civil Service Pension Scheme (PCSPS) for employees who retire early. These costs are provided for in full when the relevant early retirement programme becomes binding by establishing a provision for the estimated payments discounted at the Treasury rate of 1.30 per cent in real terms. The discount is unwound over the remaining life of the provision and is shown as a finance charge in the Statement of Comprehensive Net Expenditure.

1.10 Contingent Liabilities

A contingent liability is disclosed when the likelihood of a payment is less than probable, but more than remote. In addition to contingent liabilities disclosed in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, CICA discloses, for Parliamentary reporting and accountability purposes, certain statutory and non statutory contingent liabilities, where the likelihood of transfer of economic benefit is remote, as required by Managing Public Money.

1.11 Recognition of Compensation Accrual

CICA recognises an accrual when an offer is made to an applicant. The liability takes account of the prevailing review and appeal request rate for the tariff scheme. For pre-tariff the on-offer is recognised at full liability as the offer made to an applicant is binding.

1.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances held with commercial banks including those administered through the Government Banking Service (GBS) and include holding account balances (see 1.14).

1.13 Value Added Tax

With effect from 1 April 2014 CICA was reclassified as an Agency of the MoJ. As a result of this change CICA is eligible to recover VAT on a limited range of services.

1.14 Holding Accounts

Compensation awards can be held in individual accounts in the name of the applicant prior to guardianship being determined. On confirmation of the legal position of each case, final payment, including accrued interest, is made as directed.

1.15 Third Party Assets

The third party assets are not CICA's assets and are therefore not included in the Financial Statements.

The retention of compensation awards to minors is provided for under Scheme arrangements. The purpose of this action is to ensure that the victim will be the sole beneficiary of the award (including accrued interest) when they reach their majority (18 years of age). Where appropriate interim payments are made on an 'as needs' basis against an agreed framework.

CICA acts as agent on behalf of the MoJ to undertake special payment Schemes and therefore holds, but does not own, the funding to meet obligations. CICA is reimbursed for the costs associated with set-up and administration of any Scheme undertaken.

The balances held on behalf of both of the above parties are disclosed in note 13.

1.16 Segmental Reporting

CICA has one reportable operating segment under IFRS 8. It therefore does not prepare a detailed segmental analysis.

The split in programme expenditure, between Tariff and Pre-Tariff is disclosed on the face of the Statement of Comprehensive Net Expenditure. The relevant geographical analysis for both schemes is disclosed in note 10.

1.17 Impending application of newly issued Accounting Standards not yet effective

There is no anticipated material impact to CICA in respect of International Financial Reporting Standards (IFRSs) that have been issued by the International Accounting Standards Board but are not yet effective at the end of the reporting period.

1.18 Notional costs

The notional recharge from the MoJ represents CICA's usage of corporate services. The cost of the statutory audit performed by the National Audit Office, on behalf of the Comptroller and Auditor General, is recognised as a non-cash charge with effect from Financial Year 2014-15.

Note 2 INCOME

	2014-15	2013-14
	£'000	£'000
Civil actions - non-retainable	746	432
Court compensation orders - non-retainable	160	257
Compensation re-paid - non-retainable	3,121	610
Other administrative income	15	21
	4,042	1,320

Compensation re-paid mainly relates to reversionary trusts that have crystallised in-year.

Civil actions for 2014-15 included two exceptional items totalling £279k.

Note 3 STAFF NUMBERS AND RELATED COSTS**a) Staff costs**

	Note	2014-15	2013-14
		£'000	£'000
Salaries and emoluments		7,095	7,635
Other		0	134
Early departure other adjustment		(59)	(104)
Early departure in year costs		21	23
Provision in year movements	10	234	471
Social security costs		475	511
Pension costs		1,226	1,329
Agency staff		18	10
Overtime payments		52	49
		9,062	10,058

The disclosures above include the costs within the body of the remuneration report.

The other and provision both relate to payments that have been / will be made to a previous employee who has been granted a long-term injury benefit award.

Staff costs relating to individuals of a non-permanent nature (not included in above) have been capitalised as key inputs to delivery against specific IT related projects. The total staff cost subject to capitalisation was £41k (2013-14, nil) and is included in assets under construction.

b) Staff numbers

The average number of full time equivalent persons employed (including senior management) during the year was as follows:

	2014-15	2013-14
Casework	233	263
Administration	67	64
Agency staff	1	0
	301	327

	2014-15	2013-14
Scottish Government	1	1
Ministry of Justice	299	326
Agency	1	0
	301	327

The number of full time equivalent persons employed in CICA as at 31 March 2015 was 292.

c) Civil Service - Exit Packages

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972, as amended by the Superannuation Act 2010 effective 16 December 2010. Exit costs are accounted for in-full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14
Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages	
<£10,000	0	0	0	0	0	0
£10,000 - £25,000	0	1	2	0	2	1
£25,000 - £50,000	0	0	0	0	0	0
£50,000 - £100,000	0	0	0	0	0	0
£100,000 - £150,000	0	0	0	0	0	0
£150,000 - £200,000	0	0	0	0	0	0
£200,000 - £250,000	0	0	0	0	0	0
Total number of exit packages by type	0	1	2	0	2	1
Total resource cost (£)	0	22,700	20,828	0	20,828	22,700

Note 4 OTHER EXPENDITURE

	Note	2014-15	2013-14
		£'000	£'000
Programme expenditure - casehandling costs		1,945	3,086
Information technology and telecommunications		1,411	1,502
Other accommodation costs		922	1,011
Rentals under operating leases		803	1,261
Dilapidations		711	0
Miscellaneous fees		441	148
Postage		130	169
Travel and subsistence		125	131
External audit fees		0	70
Storage and handling		66	119
Stationery		40	52
Training, recruitment and staff welfare		29	60
Internal audit fees		19	25
Losses and special payments paid	20	7	20
Asset disposal costs		5	0
Furniture and fittings		3	12
Information and publications		1	1
Losses and special payments written-back	20	(14)	0
Non Cash Items:			
Loss on disposal of Non-Current Assets - PPE	5	244	0
Notional recharge from MoJ		172	0
Notional external audit fees		70	0
Increase to bad debt provision	6	124	21
Loss on disposal of Non-Current Assets - IA	5	18	0
Bad debts (written-back)	20	(3)	0
		7,269	7,688

See Financial Overview for additional details.

Note 5 NON-CURRENT ASSETS

Property, Plant and Equipment	Fixtures & Fittings	Leasehold Improvements - Tay House	Leasehold Improvements - Alexander Bain House	Computer Equipment	Office Equipment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<u>Cost</u>						
At 1 April 2014	678	3,612	0	1,876	644	6,810
Additions	5	0	0	170	4	179
Disposals	(413)	(3,612)	0	(1,434)	(557)	(6,016)
Transfers	23	0	973	433	(23)	1,406
At 31 March 2015	293	0	973	1,045	68	2,379
<u>Depreciation</u>						
At 1 April 2014	(411)	(3,298)	0	(1,733)	(481)	(5,923)
Charged in year	(54)	(314)	(58)	(154)	(27)	(607)
Disposals	281	3,612	0	1,434	445	5,772
Transfers	(13)	0	0	0	13	0
At 31 March 2015	(197)	0	(58)	(453)	(50)	(758)
Net book value at 31 March 2015	96	0	915	592	18	1,621
Net book value at 31 March 2014	267	314	0	143	163	887

Intangible Assets	Information Technology	Software Licences	Total
	£'000	£'000	£'000
<u>Cost</u>			
At 1 April 2014	3,153	465	3,618
Additions	18	29	47
Disposals	(566)	(302)	(868)
Transfers	492	14	506
At 31 March 2015	3,097	206	3,303
<u>Amortisation</u>			
At 1 April 2014	(1,256)	(338)	(1,594)
Charged in year	(583)	(48)	(631)
Disposals	550	300	850
At 31 March 2015	(1,289)	(86)	(1,375)
Net book value at 31 March 2015	1,808	120	1,928
Net book value at 31 March 2014	1,897	127	2,024

Assets under Construction	Intangibles	Tangibles	Leasehold -ABH	Total
	£'000	£'000	£'000	£'000
<u>Cost</u>				
At 1 April 2014	303	347	69	719
Additions	433	157	903	1,493
Transfers	(508)	(432)	(972)	(1,912)
At 31 March 2015	228	72	0	300

All non-current assets are owned by CICA.

No non-current assets have been subject to revaluation in current period.

Property, Plant and Equipment	Fixtures & Fittings	Leasehold Improvements - Tay House	Computer Equipment	Office Equipment	Total
	£'000	£'000	£'000	£'000	£'000
<u>Cost</u>					
At 1 April 2013	678	3,607	1,861	668	6,814
Additions	0	5	0	4	9
Disposals	0	0	0	(28)	(28)
Transfers	0	0	15	0	15
At 31 March 2014	678	3,612	1,876	644	6,810

Depreciation

At 1 April 2013	(344)	(2,668)	(1,628)	(459)	(5,099)
Charged in year	(67)	(630)	(105)	(50)	(852)
Disposals	0	0	0	28	28
At 31 March 2014	(411)	(3,298)	(1,733)	(481)	(5,923)

Net book value at 31 March 2014	267	314	143	163	887
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Net book value at 31 March 2013	334	939	233	209	1,715
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Intangible Assets	Information Technology	Software Licences	Total
	£'000	£'000	£'000
<u>Cost</u>			
At 1 April 2013	2,926	405	3,331
Additions	0	5	5
Disposals	0	0	0
Transfers	227	55	282
At 31 March 2014	3,153	465	3,618
<u>Amortisation</u>			
At 1 April 2013	(589)	(292)	(881)
Charged in year	(667)	(46)	(713)
Disposals	0	0	0
At 31 March 2014	(1,256)	(338)	(1,594)
Net book value at 31 March 2014	1,897	127	2,024
Net book value at 31 March 2013	2,337	113	2,450

Assets under Construction	Intangibles	Tangibles	Other	Total
	£'000	£'000	£'000	£'000
<u>Cost</u>				
At 1 April 2013	194	0	0	194
Additions	824	15	0	839
Transfers	(281)	(15)	0	(296)
Re classification	0	0	(18)	(18)
At 31 March 2014	737	0	(18)	719

All non-current assets are owned by CICA.

No non-current assets have been subject to revaluation in current period.

Note 6 TRADE AND OTHER RECEIVABLES

	31 March 2015	31 March 2014
	£'000	£'000
Trade receivables	95	7
Court compensation	826	867
Civil claims	117	48
Other receivables	110	3
Prepayments	329	927
	1,477	1,852
Provision for bad debts	(765)	(641)
	712	1,211

Note 7 CASH AND CASH EQUIVALENTS

	Notes	2014-15	2013-14
		£'000	£'000
Opening balance at Government Banking Service Accounts		12,854	1,155
(Decrease) / increase in cash		(18,921)	11,699
Closing balance at Government Banking Service Accounts		(6,067)	12,854
Opening balance all other bank accounts and cash		11	30
(Decrease) in cash		(6)	(19)
Closing balance at all other bank accounts and cash		5	11
Opening balance of awards held on deposit in holding accounts	9	49,482	87,997
Increase / (decrease) in cash	9	1,729	(38,515)
Closing balance of awards held on deposit in holding accounts	9	51,211	49,482
Total balance of cash and cash equivalents		45,149	62,347
Total (decrease) in cash and cash equivalents		(17,198)	(26,835)

Note 8 TRADE AND OTHER PAYABLES

	31 March 2015	31 March 2014
	£'000	£'000
Trade payables	197	239
Consolidated Fund payables	0	78
Other payables	2,243	785
Accruals - pre-tariff scheme	1	0
Accruals - tariff scheme	46,466	59,181
Other accruals	3,653	1,942
	52,560	62,225

Note 9 NON-CURRENT LIABILITIES: OTHER PAYABLES

Awards held in holding accounts in the name of the applicant prior to appropriate guardianship being determined.

<u>Holding accounts</u>	Number of accounts	2014-15		Number of accounts	2013-14	
		£'000	£'000		£'000	£'000
Opening balance	54		49,482	54		87,997
In-year deposits	51	32,548		32	25,982	
Interest received in-year		227			280	
			32,775			26,262
Closures	(48)	29,102		(32)	62,867	
Withdrawal prior to closure		1,944			1,910	
			(31,046)			(64,777)
Closing balance	57		51,211	54		49,482

Note 10 PROVISIONS

Provision - Programme 2014-15	Pre-tariff Scheme	Tariff Scheme	VOTS	Total
	£'000	£'000	£'000	£'000
Balance at 1 April 2014	12,356	261,111	11	273,478
Arising during the year	6,031	169,874	75	175,980
Reversed unutilised during the year	(1,132)	(10,713)	0	(11,845)
Utilised during the year	(11,667)	(164,163)	(11)	(175,841)
Charge for year (unwinding)	0	1,827	0	1,827
Balance at 31 March 2015	5,588	257,936	75	263,599

Provision - Programme 2013-14	Pre-tariff Scheme	Tariff Scheme	VOTS	Total
	£'000	£'000	£'000	£'000
		Re-stated		Re-stated
Balance at 1 April 2013	42,444	318,132	192	360,768
Arising during the year	12,470	183,963	38	196,471
Reversed unutilised during the year	(14,328)	(28,796)	(1)	(43,125)
Utilised during the year	(28,230)	(213,460)	(218)	(241,908)
Charge for year (unwinding)	0	1,272	0	1,272
Balance at 31 March 2014	12,356	261,111	11	273,478

In the 2013-14 Annual Report and Accounts £155,167k (net) was disclosed as arising during the year. This included £(28,796)k which was reversed unutilised. Therefore this re-statement correctly adjusts the arising during the year to £183,963k. No impact to closing balance was realised.

Breakdown of total Compensation settled	Pre-tariff	Tariff	VOTS	Total	Pre-tariff	Tariff	VOTS	Totals
	2014-15	2014-15	2014-15	2014-15	2013-14	2013-14	2013-14	2013-14
	£'000	£'000	£'000	£'000	£'000	£'000	£'001	£'000
Claims previously recognised as provisions	11,667	164,163	11	175,841	28,230	213,460	218	241,908
Claims settled in the Financial Year, not provided for	0	774	0	774	0	1,244	0	1,244
	11,677	164,937	11	176,615	28,230	214,704	218	243,152

Geographical split for total compensation settled	2014-15	2013-14
Awards relating to victims of crimes of violence occurring in:	£'000	£'000
England and Wales	161,239	223,248
Scotland	15,365	19,686
Awards relating to victims of overseas terrorism	11	218
	176,615	243,152

Statement Of Comprehensive Net Expenditure (SOCNE) balances

	Pre-tariff	Tariff	VOTS	Totals	Pre-tariff	Tariff	VOTS	Totals
	2014-15	2014-15	2014-15	2014-15	2013-14	2013-14	2013-14	2013-14
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
						Re-stated		Re-stated
New liabilities recognised in period and provided for	6,031	169,874	75	175,980	12,470	183,963	38	196,471
Claims relating to and settled in the Financial Year, not provided for	0	774	0	774	0	1,244	0	1,244
Provision no longer required	0	(10,713)	0	(10,713)	0	(28,796)	(1)	(28,797)
Provisions reversed unutilised as a result of case settlements being lower than provision	(1,132)	0	0	(1,132)	(14,328)	0	0	(14,328)
	4,899	159,935	75	164,909	(1,858)	156,411	37	154,590

Pre-tariff Scheme

The pre-tariff scheme provision reflects CICA's liabilities in respect of all outstanding cases incurred prior to 1996 which remain to be settled in future years. In accordance with the CICA's accounting policies, the provision is reviewed annually and reflects the likely settlement values at the year-end based on the circumstances of each application at that time. CICA does not hold any assets in respect of these liabilities; compensation will be paid from grant-in-aid in year of settlement.

The pre-tariff scheme provision has not been discounted. The total provision is composed of a small number of cases which reflect the best estimate, at reporting period end, required to settle these cases (see note 1.9). Due to uncertainties surrounding both the final liability and settlement date it was not deemed appropriate to discount the provision or provide an analysis with regard to timing of cash flows.

Tariff Scheme

The tariff scheme provision, reflecting CICA's liabilities under the 1996, 2001, 2008 and 2012 Schemes, is made up of two components. Primarily, CICA recognises liabilities that are based upon an evaluation of total applications that are currently known (discounted value £224.566m). The additional element relates to those events, occurring on or before reporting period end, that CICA deems probable and, based upon historical evidence, provides for an estimation of the future liability (discounted value £33.370m).

Due to the fixed nature of the tariff scheme the liability has been discounted at the prevailing Treasury Discount Rates (see below table) in order to recognise the time value of money. This discount will be unwound over the remaining life of the provision and be shown as a finance charge on the face of the Statement of Comprehensive Net Expenditure.

CICA does not hold any assets in respect of these liabilities; compensation will be paid from grant-in-aid in year of settlement.

Treasury Discount Rates utilised:

Years 1-5	0.7%
Years 6-10	2.4%
Years 11+	6.0%

Analysis of expected timing of discounted cash flows:

	£'000
Not later than one year	115,036
Later than one year and not later than five years	138,504
Later than five years	4,396
	257,936

Sensitivity for Tariff Scheme

In accordance with IAS 37 the following areas of uncertainty are noted in relation to the Tariff provision. The valuation is based upon a financial analysis of the historical settlement averages and the assessed tariff banding attributed to cases in-progress.

The following are key assumptions that affect valuation and are variables that reflect CICA's recent operational experience in processing Tariff applications:-

- The apportionment of cases received, but as yet unallocated to Tariff bands. 79 per cent of cases that have yet to be allocated a band relate to 14-15. These will be assessed in due course.
- The likelihood of cases, received in current year, that will resolve at nil value based on historical trends. This adjustment is only carried out for the lower tariff bands, as this is where nil value cases are likely to be realised.

c. For those cases that are not yet reported the value and timing of applications likely to be received is based on prevailing demand and historical trends. This has been reduced from prior year estimates as the impact of lower demand following the introduction of the 2012 Tariff Scheme filters through to late reported cases.

Victims of Overseas Terrorism Scheme (VOTS)

Events designated as Acts of Terrorism, by Foreign Secretary, are provided for on the basis of applications that are currently known to CICA. The compensation liabilities are determined by the same principles that underpin the 2012 tariff Scheme. This provision has not been discounted as it is not material.

Provision - Administration 2014-15	Lease Dilapidation	Staff Departures	Total
	£'000	£'000	£'000
Balance at 1 April 2014	689	621	1,310
Arising during the year	0	237	237
Reversed unutilised during the year	0	(3)	(3)
Utilised during the year	(689)	(208)	(897)
Charge for year (unwinding)	0	1	1
Balance as at 31 March 2015	0	648	648

Provision - Administration 2013-14	Lease Dilapidation	Staff Departure	Total
		Re-stated	
	£'000	£'000	£'000
Balance at 1 April 2013	689	262	951
Arising during the year	0	471	471
Utilised during the year	0	(117)	(117)
Charge for year (unwinding)	0	5	5
Balance at 31 March 2014	689	621	1,310

Lease dilapidations

The balance as at 31 March 2014 reflected the likely liability of CICA payable on exit of Tay House, Glasgow. The assessment was based upon advice provided by both Home Office Estates Department and Landlord. This has been utilised in full via transfer to current liabilities as settlement is anticipated in 15-16. No provision has currently been created for Alexander Bain House, Glasgow.

Staff departures

The total provision as at 31 March 2015 represents a future liability to pay an annual allowance, under the Civil Service Injury Benefit Scheme, for one individual who left CICA during 2010.

The 13-14 provision balance has been re-stated as the note in 13-14 Accounts included Early Departure (£150k) and Other (£471k, relating to annual allowance described above) as separate balances. These have now been added together, with no change to overall balance. The Early Departure balance has been utilised in full as at 31 March 2015.

Note 11 FUNDING

HMG Funding received:	2014-15	2013-14
	£'000	£'000
Compensation payments	163,843	228,045
Operating and casehandling costs	8,822	18,274
	172,665	246,319
Capital expenditure	1,593	772
	174,258	247,091

The above includes a contribution from the Scottish Government, utilised as follows:

	2014-15	2013-14
	£'000	£'000
Programme - Tariff Compensation	15,365	18,388
Programme - Casehandling	262	291
Operating costs and capital expenditure	1,631	1,512
	17,258	20,191

Note 12 RECONCILIATION OF NET EXPENDITURE TO THE NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	Notes	2014-15	2013-14
		£'000	£'000
Net Expenditure after finance charge		(184,306)	(175,178)
Depreciation	5	607	852
Amortisation	5	631	713
Notional recharge from the MoJ	4	242	0
Intra-departmental balances settled with MoJ		10,805	0
Loss on Disposal of Non-Current Assets	5	262	0
Increase in provision for doubtful debts	6	124	21
Decrease / (increase) in receivables	6	375	(190)
(Decrease) / increase in payables	8	(9,665)	26,138
Increase / (decrease) in awards held on deposit holding accounts	9	1,729	(38,515)
Net movement in pre-tariff scheme provision	10	(6,768)	(30,088)
Net movement in tariff scheme provision	10	(3,175)	(57,021)
Net movement in VOTS provision	10	64	(181)
Net movement in dilapidations	10	(689)	0
Net movement in administration provision	10	27	358
Net cash outflow from operating activities		(189,737)	(273,091)

Note 13 THIRD PARTY ASSETS

Amounts held as Retained Awards		2014-15		2013-14		
	Number of accounts	£'000	£'000	Number of accounts	£'000	£'000
Balance at 1 April	7,566		64,571	8,170		66,769
Open Accounts						
Deposits	1,302	17,601		1,471	14,402	
Additional deposits to existing accounts		1,454			264	
Interest received		846			929	
Withdrawals		(1,545)			(3,407)	
			18,356			12,188
Closures	(1,822)		(13,378)	(2,075)		(14,386)
Balance at 31 March	7,046		69,549	7,566		64,571
Amounts held on behalf of the MoJ						
			2014-15			2013-14
Net balance at 31 March			0			2
Total third-party assets			69,549			64,573

Note 14 CAPITAL COMMITMENTS

At 31 March 2015 CICA had contracted capital commitments of £180k relating to Information Technology associated with on-going Change Programme.

Note 15 COMMITMENTS UNDER LEASES*Operating Leases*

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

	2014-15	2013-14
Obligations under operating leases comprise:	£'000	£'000
Not later than one year	0	606
Later than one year and not later than five years	1,899	1,221
Later than five years	2,306	2,984
	4,205	4,811

In September 2014 CICA relocated from Tay House to ABH. Both properties are in Glasgow city centre. The lease agreement at ABH is for 10 years, including a 2.25 year rent-free period which is reflected in the above profile.

Note 16 CONTINGENT LIABILITIES

A decision in a pre-tariff case which was judicially reviewed at the Administrative Court challenged the use of the Lord Chancellor's discount rate in future loss calculations. The judicial review was heard on 27 March 15 and was rejected. The Administrative Court refused permission to appeal to the Court of Appeal on 29 April 15. The claimant then lodged an application for permission to appeal with the Court of Appeal on 18 May 15 and the outcome is not, as yet, known. Exposure is dependent upon any change to discount rate against extant percentage (now 2.5). The final outcome may affect a number of cases and exposure is wide-ranging (between £7m and £192m).

The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a tariff case concerning Foetal Alcohol Spectrum Disorder in November 2014. The applicant's representatives alleged their client was the victim of poisoning (section 23 of the Offences Against the Person Act (OAPA)). They requested permission to appeal from the Supreme Court relying on the infliction of bodily injury under section 20 OAPA. The Supreme Court refused permission to appeal on 21 April 2015. The representatives have now selected another test-case to progress the section 20 argument before the First-tier Tribunal. This is likely to be heard in October / November 2015. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43m.

Note 17 EVENTS AFTER THE REPORTING PERIOD

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

Note 18 RELATED PARTY TRANSACTIONS

The Ministry of Justice and the Scottish Government are related parties in respect of providing resources and staff on assignment to the CICA. In the current financial year, the CICA had various dealings with other government departments and entities.

Note 19 INTRA-GOVERNMENT BALANCES

	Receivables and prepayments: amounts falling due within one year		Payables and accruals: amounts falling due within one year	
	2014-15	2013-14	2014-15	2013-14
	£'000	£'000	£'000	£'000
Balances with other central government bodies	107	0	2,240	879
Balances with bodies external to government	605	1,211	50,320	61,346
Total Balances	712	1,211	52,560	62,225

Note 20 LOSSES AND SPECIAL PAYMENTS

Write-offs and bad debts up to £20,000, abandoned claims up to £10,000 and ex-gratia payments up to £500 are authorised by the Accounting Officer. Amounts greater than these specified thresholds are referred to and authorised by CICA's sponsor, the Ministry of Justice. Cases are related to compensation paid, to applicants, for lost documents, payments made to applicants as a direct result of third-party interception / fraud and for bad debts written-off. Bad debts written-off totalled £0 (2013-14 £0) and losses and special payments totalled £7,536 net of a credit of £14,470 accrued in 2013-14, no longer required and reversed in 2014-15. (2013-14 £19,862 recognised including £14,470 as reversed in 2014-15).

Note 21 DERIVATIVES AND OTHER FINANCIAL INSTRUMENTS

Under international reporting there are various standards that encompass Financial Instruments (IFRS 7, IAS 32 and IAS 39). The standards cover disclosure, presentation and recognition / measurement. As a collective these standards enable an assessment to be made of the way in which all financial instruments have, during the period, created or changed the risks an entity faces in undertaking its business activities / achieving its outputs. Because of the non-trading nature of CICA's activities and the way in which it is funded, CICA is not exposed to the degree of financial risk faced by some business entities. Moreover, financial instruments play a more limited role in creating risk than would be the case with a typical listed company to which these standards mainly apply.

CICA does hold material cash balances on deposit. Allocated holding accounts (note 9) are included in the cash balance on the Statement of Financial Position, while funds retained in the applicant's name are excluded from CICA's cash balance and are disclosed by note. The movement in retained funds is detailed in note 13. The objective of opening these individual deposit accounts is to accrue cumulative interest in line with agreed interest rates each year over the period in which the funds are retained. The investment policy applied to these investments is to deposit the awards in a low-risk commercial bank account. No administration fee is charged to the applicant. The average rate of interest applied to the investments during 2014-15 was 1.19 per cent (2013-14, 1.41 per cent).

Accounts Direction statement

Accounts direction given by the Secretary of State for Justice, with the approval of the Treasury, in accordance with the Criminal Injuries Compensation Schemes 1990, 1996, 2001, 2008 and 2012.

The annual accounts shall give a fair and true view of the income and the expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement the Criminal Injuries Compensation Authority shall prepare accounts for the year ended 31 March 2013 and subsequent years in accordance with:

- the Treasury's Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance ('NDPB Green: illustrative accounts');
- other guidance which the Treasury may issue from time to time in respect of accounts which are required to give a fair and true view; and
- any other specific disclosures required by the Secretary of State;

except where agreed otherwise with the Treasury, in which case the exception shall be described in the notes to the accounts.

CICA shall provide the ALB Governance Division and MoJ Corporate Finance with its finalised (audited) accounts in line with the timetable set out in MoJ Finance and Commercial Instructions (FCI) on the production of Consolidated Departmental Accounts and submit a draft report to the ALB Governance Division at least two weeks before the proposed publication date.

Signed by the authority of the Secretary of State for Justice.

Alison Wedge
Head of ALB Governance Division,
Finance Assurance and Commercial Group
29 April 2013

Annex A: Abbreviations

Accounting Officer (AO)
Alexander Bain House (ABH)
Arm's Length Bodies (ALB)
Audit and Risk Committee (ARC)
Cash Equivalent Transfer Values (CETV)
CESG Listed Advisors Scheme (CLAS)
Criminal Injuries Compensation Scheme (CICS)
Criminal Injuries Compensation Authority (CICA)
Executive Management Team (EMT)
Executive Management Board (EMB)
Finance and Commercial Instructions (FCI)
Government Financial Reporting Manual (FReM)
Greenhouse gas (GHG)
Information Assurance Maturity Model (IAMM)
Internal Audit and Assurance (IAA)
International Accounting Standard (IAS)
International Financial Reporting Standards (IFRS)
Non-Departmental Public Bodies (NDPBs)
Non-Executive Board Member (NEBM)
Memorandum of Understanding (MoU)
Ministry of Justice (MoJ)
Online Application System (OAS)
Policy and Performance Board (PPB)
Principal Civil Service Pension Scheme (PCSPS)
Public Services Network (PSN)
Senior Reporting Officer (SRO)
Statement of Comprehensive Net Expenditure (SoCNE)
Strategy and Performance Board (SPB)
Victims of Overseas Terrorism Scheme (VOTS)

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Criminal Injuries
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