

OFFICE OF THE
IMMIGRATION SERVICES
COMMISSIONER



Annual Report and Accounts 2021/22



Incorporating the Commissioner's report on
regulation by the Designated Professional Bodies
of their members

Office of the Immigration Services Commissioner

Annual Report and Accounts

For the period 1 April 2021 to 31 March 2022

Incorporating the Commissioner's report on regulation by the Designated Professional Bodies of their members

Annual Report presented to Parliament pursuant to
paragraph 21(3) of Schedule 5 to the Immigration and
Asylum Act 1999

Accounts presented to Parliament pursuant to paragraph
20(3) of Schedule 5 to the Immigration and Asylum Act 1999

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Part 1: Performance Report

1.1 Overview

This overview provides information on the Office of the Immigration Services Commissioner (OISC), including our purpose and activities, the key risks against achieving our objectives and a summary of our performance for 2021/22.

1.1.1 Commissioner's statement

The past year has seen major changes in the overall immigration environment with new legislation following the departure from the European Union, and the UK response to international crises in areas such as Hong Kong, Afghanistan and most recently Ukraine. Additionally, there has been the continued rise in the numbers of refugees seeking to enter the United Kingdom in boats across the Channel. All of these have led to a greatly increased need for good quality immigration advice to support migrants, refugees and asylum seekers, and their families. The demands are growing rapidly in both numbers and in the geographic areas where the advice is needed. The Immigration Services Commissioner is charged by the Immigration Act to ensure the provision of high-quality advice across the United Kingdom. Besides regulating existing advisers, this also now involves encouraging the sector to grow to ensure there are the appropriate number of advisers with the appropriate skills in the appropriate areas. Whilst there is steady growth in the numbers expressing interest in becoming registered Immigration Advisers, the demand for advice and services risks outstripping the available supply. This in turn enhances with the risk of illegal criminal activities as unregistered individuals target vulnerable migrants with poor quality services.

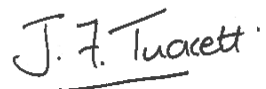
Against this backdrop, the OISC has had a busy year. In the first half, COVID19 restrictions remained in force and as in the previous year impacted on some operational activities, notably the ability to pursue prosecutions in the courts and conduct audits at immigration advisers' premises. In the latter half of the year, with restrictions easing these activities started to return to a more usual level of activity. Nevertheless, the pandemic with all staff working from home has incentivised the organisation to develop new ways of regulation and enforcement which are proving much more efficient and effective than pre-pandemic practices. On-line Competency Assessments and Adviser Audits and new thematic based audits are just three examples. The year has also seen the OISC reaching out to Advisers with online conferences which have been strongly supported and welcomed by advisers themselves. These have enabled the OISC to develop ways of relating with more advisers in a single event than has ever been achieved before. Overall, OISC is now adapting its practices to a new post pandemic "norm", learning the lessons from working from home during the pandemic, and developing more effective and efficient practices that will underpin the future.

OISC staff have responded to the Ukraine crisis by maximising the numbers of registered advisers who can give reliable advice to Ukrainian families and individuals, as well as warning of the need to seek advice only from registered advisers. This has been a good example of the OISC staff living the vision of putting the advice seeker at the heart of our business, reaching out to others proactively to see what can be done, rather than waiting for an issue to arise and become a problem to be dealt with.

A key area of work this year has been preparing staff for the transition to three Regional Operations Teams from 1 April 2022 who will now carry out all regulation enforcement and engagement activities on a regional basis. This is key to the implementation of the OISC vision and mission to connect the advice seeker with good quality advice. We believe that the new approach with a

regular presence in local areas will raise standards of advice and be more effective in identifying and disrupting unregistered illegal activities whose perpetrators so often abuse vulnerable migrants and detract from the integrity of the overall immigration system

I would wish to thank OISC staff for all their hard work this last year, for their commitment and dedication to their work and how we can through supportive regulation, effective enforcement and meaningful engagement make a real difference for those needing immigration advice.

A handwritten signature in black ink that reads "J. F. Tuckett". The signature is written in a cursive style with a horizontal line underneath the name.

John Tuckett
Immigration Services Commissioner

1.1.2 About the Office of the Immigration Services Commissioner

Led by the Immigration Services Commissioner, the OISC is an Arm's Length Body of the Home Office. Our statutory duties are set by the Immigration and Asylum Act 1999 and include regulating immigration advice and services across the UK. We are funded through a Grant-in-aid budget of £4.032m to carry out our statutory regulatory responsibilities with 62 employees and based in London. We regulate 3,626 individual immigration advisers and 1,838 organisations from which we collected fees of £1.120m in 2021/22 which were remitted to the Home Office.

The Immigration Services Commissioner acts as Corporation Sole and Accounting Officer and is accountable to the Home Secretary for the OISC's activities and performance. The Commissioner is supported by an Audit, Risk and Assurance Committee (ARAC), the Deputy Commissioner and a senior management team.

Our Home Office Senior Sponsor is the Deputy Director for Human Rights & Family Unit within the Migration and Borders Group, who is responsible for the policy and legal framework within which the OISC works. Our relationship with the Home Office is defined by a Framework Agreement, which includes details on accountability, governance, finance and reporting arrangements. These matters are overseen by the Home Office Sponsorship Unit (HOSU).

1.1.3 Our purpose and core activities

The OISC fulfils its statutory duties as set out in the Immigration and Asylum Act 1999 by promoting good practice to immigration advisers, setting standards for immigration advice and services, and making sure those standards are upheld. Specifically, it includes:

- assessing and registering those who want to provide immigration advice against OISC levels of competence (Level 1, 2 and 3)
- auditing the performance of organisations and advisers ensuring standards are maintained
- managing and investigating complaints against immigration advisers
- investigating and taking enforcement action against those who provide poor service or immigration advice illegally
- overseeing those who regulate immigration advice by solicitors and barristers in Scotland and Northern Ireland where the legal systems are different.

1.1.4 Our key risks and issues

We are committed to applying risk management to all our activities to enable the identification, prioritisation and escalation of strategic and operational risks and issues. During 2021/22, four principal risks which had the potential to impact on our success in delivering our strategic objectives were identified and managed:

Financial: Unanticipated or unbudgeted costs arise during the financial year meaning budgets cannot be managed within available resources.

Financial: Decisions about future monies available to the OISC mean statutory objectives and obligations cannot be sustained or supported.

IT/Data: A significant breach of Information Security results from systems being updated, or out of date and/or staff falling victim to phishing or other social engineering scams.

More about these and other organisational risks can be found on pages 28-29.

1.1.5 Going concern statement

Our accounts have been prepared on a going concern basis with the future financing of the OISC's liabilities to be met by Grant-in-aid funding, to be approved annually by Parliament. Approval for amounts required for 2021/22 has been given and there is no reason to believe future approvals will not be forthcoming.

The OISC has been established by the Immigration and Asylum Act 1999 and the Triennial Review into the OISC (published January 2017) confirmed that there was a continued need for regulation of immigration advice and services and that the OISC should continue to provide this as a non-departmental public body.

Our future cash flow projection is adequate to cover liabilities as they fall due for a period of 12 months after date of certification by the Comptroller and Auditor General. In 2022/23 financial year, the OISC office lease in 21 Bloomsbury Street will expire on 7 November 2022. The funding for the dilapidation will be paid by the OISC out of capital monies allocated from the 2021 Spending Review. These monies will also ensure provision for the costs of exiting the office, developing new ways of working and establishing a suitable ICT infrastructure and Case Management systems to support future working.

1.2 Performance summary: Delivery against our business plan

1.2.1 Strategic aims and objectives

Our Corporate Plan sets six strategic objectives that will enable us to deliver our vision:

Promote	Ensure advice seekers and those around them know how and why to access advice from a regulated adviser
Collaborate	We will collaborate with others to create a system that is transparent and easy for the advice seeker to understand and navigate
Regulate	Create a world class advisory system where good practice is the norm for all OISC regulated immigration advisers
Protect	Protect advice seekers, taking action against poor advice, exploitation, and criminal activities
Develop	Reform the OISC into a modern and engaging organisation, geared to meet the needs of advice seekers in the 2020s
Enable	Provide high-quality, efficient and cost-effective services where resources are managed dynamically to maximise value

Through our 2021/22 Business Plan we set out a programme of activities in support of our six objectives. Performance against these objectives is measured on a quarterly basis through the senior management team and Audit and Risk Assurance Committee. The following section provides a summary of our performance against these objectives in 2021/22.

1.2.2 Performance summary

1,071

new adviser applications decided, including regulated individuals applying to raise levels

72%

of new organisation applications decided in under 16 weeks

100%

of Commissioner's decisions upheld on appeal

4

applications to provide support for EU Settlement Scheme

83%

of new organisation applications decided within six months

92

complaints against regulated advisers received

209

new organisation applications approved

4

organisations' registration cancelled, or refused continued registration

£8,290

fees recovered on behalf of clients

1,263

continued registrations approved

68

audits completed

3

criminal prosecutions awaiting trial

20

Competency assessment events held

4

organisations appealed against a negative decision

2

people convicted

879

applicants attended assessment centres

483

Applicants passed the competence assessment

81

investigations into complaints of illegal activity completed

Promote

Through our promote activities we increased awareness of the OISC and its responsibilities amongst our stakeholders by better understanding our stakeholders and delivering communication and engagement activities. We held an on-line Adviser and stakeholder conference to communicate the OISC's new vision and values in putting the advice seeker at the heart of its regulatory activities. Work on identity guidelines and branding has been limited due to budget and COVID-19 restrictions but will be implemented in 2022/23. We have continued to run a number of campaigns (including posters and videos) to raise awareness of the OISC and in particular, around the importance of seeking advice from a regulated adviser. We have continued to use social media to engage with advice seekers, their friends and family to improve their understanding of how quality immigration advice can be accessed and the dangers of using unregulated advisers.

In response to the political situation in Ukraine, the OISC has published updated guidance on its website, shared on social media and distributed flyers in Ukrainian cathedrals and amongst the Ukrainian community groups including Ukrainians residing in the UK looking to bring family members here.

Collaborate

We have continued to work closely with partners and stakeholders. Work with other legal regulators this year has focused on consumer information around complaints processes. The OISC have worked collaboratively with the Solicitors Regulation Authority to update the OISC guidance related to the position of solicitors seeking to work in OISC regulated firms and consider the issue of supervision of advisers by solicitors. In addition, we continue to work jointly with other regulators such as the SRA, Bar Standards Board, Legal Ombudsman and Chartered Institute of Legal Executives and third sector partners to help advice seekers overcome the barriers in accessing good, regulated immigration advice and preventing individuals falling foul of unlawful advisers.

The OISC maintains good working relationships with various Home Office units and have retained contact this year with the EU Settlement Scheme Vulnerability Programme and the new Ukraine Visa Programme.

The OISC has continued to support Refugee Action's Frontline Immigration Advice Project which supports partner organisations to build capacity providing advice and services to refugees, migrants and asylum seekers.

Impact of COVID-19 (Promote and Collaborate)

New variants of COVID-19 have meant that some planned engagement activities requiring face-to-face contact were put on hold in 2021/22. However, this has been mitigated by utilising new opportunities for on-line conferences and meetings. Additionally, we have given greater emphasis to developing social media activities and electronic channels to communicate with advice seekers and applicants, as well as advisers and stakeholders.

Regulate

Through our regulate objective in 2021/22 we:

- ensured those who wish to work as an immigration adviser have the right skills and knowledge through a formal competence assessment prior to being accepted into the scheme.
- through risk-based audits, ensured advisers are complying with OISC standards and providing a quality service to advice seekers.
- supported advisers so that they develop professionally and improve the quality of their service.

In 2021/22 we received 240 applications from previously unregulated organisations, of which 209 organisations were approved. By comparison in 2020/21, a total of 151 applications were received.

We approved a total of 881 applications for new advisers joining an existing registered organisation (603 in 2020/21). This was made up of 329 brought forward from 2020/21 and 552 applications for new advisers to join an existing registered organisation.

The above figures suggest that there had been a significant increase in both applications for registered organisations resulting in an increase in the number of OISC advisers within the sector.

We received 1,252 applications from regulated organisations for continued registration, in addition, 42 applications were brought forward from 2020/21. In 2021/22, 1,263 applications were approved and 29 have yet to be decided and 2 were refused. (1,087 received in 2020/21, 1,077 approved).

We held 20 on-line competency assessment events (13 Level 1 events and 7 Higher level events). Of the 879 applicants, 483 applicants passed (2020/21, 774 applicants with 368 passing). The total number of assessments decided in the year exceeded that achieved in 2020/21. Applications' feedback continues to demonstrate high satisfaction with the new process which is more convenient and allows them to type rather than write answers which was previously unpopular. The system is also easier for the OISC to administer.

In 2021/22 we adopted a new approach to audits, focusing our resources on auditing registered organisations who are most at risk of non-compliance. We identified 67 such organisations at the end of 2020/21. An additional 8 organisations were identified for audit during the year. 68 organisations were audited in 2021/22. The remaining audits have been scheduled for a priority audit in the new financial year. We have continued to adopt on-line audits which are proving popular with organisations and continue to deliver audit outcomes which provide useful regulatory information to the Commissioner and improvement advice to the organisation. Going forward the OISC would intend to resume some face-to-face audits where this might be most effective for regulation. In addition, we conducted two thematic audits

with randomly selected regulated organisations. The first, looked at compliance with our Continued Professional Development Scheme (CPD). This involved reviewing 150 adviser CPD training plans and records. The second audit looked at client care letters of 100 organisations. Both audits concluded that advisers are generally meeting their obligations in complying with the scheme and the Commissioner's Code.

During 2021/22, four organisations had their registrations cancelled or were refused continued registration based on a lack of fitness or competence compared to six organisations in 2020/21.

Our advisers are supported by our team of OISC caseworkers, who provide individual advice and guidance when needed. In addition to ensuring all advice seekers can access an OISC adviser, we continue to work with the Community and Voluntary sector and support them to complete the OISC application process. We have continued to provide regulatory guidance documents for advisers on our website. This has included guidance for operating safely during Covid 19 and more recently guidance for advisers to assist Ukrainians seeking to enter or remain in the UK. We also updated our guidance for advisers providing advice on the EUSS scheme and our practice note on Judicial review case management.

Impact of COVID-19

While the remote audit process has allowed us to continue to operate an audit programme this year, it could not negate the fact that some adviser offices were closed at periods throughout the year. Advisers themselves were on occasions ill or self-isolating and therefore it was not possible for us to insist that audits continue where such situations arose. As a result, some audits were cancelled or postponed throughout the business year with some being rescheduled for early 2022/23 resulting in additional administrative work.

We achieved our Business Plan regulate objectives as listed above. However, the timescales for deciding applications were impacted by Covid -19 because applicants were still unavailable to take an on-line assessment. The OISC recognised applicants needed greater flexibility due to illness, travel and work restrictions, this therefore further impacted our performance processing times for applications.

Protect

Through the protect objective we:

- identified poor advice and services or unlawful activity and acted in the best interests of the complainant
- investigated and where appropriate take enforcement action against those who provide unlawful immigration advice and services.

In 2021/22 we received 92 complaints against regulated advisers compared to 67 received in the previous business year, 86% of which were resolved within five months compared to 83% resolved in (2020/21). In 2021/22, 51 (65%) complaints were resolved in favour of the complainant. Whilst we do not have statutory powers

or authority to force an organisation to refund fees to a client, in 2021/22 we secured 12 refunds totalling £8,290.

We received 41 complaints (64 in 2021/22) against unregulated immigration advisers. Of those received, 35 were Section 91 offences - providing unlawful immigration advice and 6 Section 92B offences - advertising unlawful immigration advice. Compared to 45 Section 91 offences and 19 Section 92B offences in 2020/21. Of those complaints received in 2021/22, 37 were taken forward for formal investigation compared to 48, the previous year.

We secured two convictions in 2021/22 where one individual received a custodial sentence and the other a community sentence. Both were also ordered to repay fees and or compensation towards their victims. This is compared to eight convictions secured in 2020/21. A further 3 criminal prosecutions are awaiting trial as at 31 March 2022.

In addition:

- 21 unlawful websites were closed/changed
- One unregistered organisation was investigated and encouraged to apply for OISC registration
- 1 restitution*
- 21 written warnings ** of which 6 Interventions – activity stopped***

* Restitution: Where fees charged by the adviser were refunded to the complainant.

** Written warnings are given to low level offenders.

*** Formal letter issued to unregulated adviser resulting in them ceasing to give immigration advice

Impact of COVID-19

Access to courts was the most significant impact of COVID-19 with cases both at Magistrates and Crown courts delayed. This will have an ongoing impact into 2022/23.

Both our work on complaints and criminal investigations were affected by COVID-19. Of those complaints received (registered sector) the ability to progress investigations was in many cases hampered by advisers not being available to respond to questions raised by the OISC, or offices being unable to send us copies of client files in a timely manner. There were also delays with interviewing witnesses and those being investigated for unregulated activity. These were overcome to some extent by the introduction of a new process for conducting remote on-line interviews with witnesses.

No search warrants have been executed since the pandemic began in March 2020, due to health and safety reasons. These will be reinstated mid-2022.

Develop

In 2021/22 we have progressed at pace with our development programme and moving closer to achieving our vision for every person seeking immigration advice in the UK:

- Makes an informed choice to seek advice only from a regulated immigration adviser
- Receives reliable and professional advice and service that they can have confidence and trust in

To achieve this, we have taken incremental steps to transform the OISC into an organisation that is fit for purpose for the challenges that lie ahead.

We are now the only Home Office Arm's Length Body that has adopted a permanent remote working business model, with a new organisational structure to support our business. In taking steps to embrace the Government's strategy for levelling up we commenced a plan in 2021/22 to deliver our regulatory, enforcement and engagement work through three regional teams - north team (including Scotland and Northern Ireland), central team and south team with effect from the 1 April 22. This also included a national agenda to support and work alongside the regional teams.

In 2021/22 we planned for the introduction of a new customer service unit for 1 April 22. This unit is responsible for directing all enquires to the responsible departments. These changes will better enable us to support all our advice seekers', advisers, engage and collaborate with our partners and stakeholders at a regional and national level.

We have secured capital funding for 2021/22 of £920k to replace our ICT systems to enable a fully remote working organisation. This is because they are no longer supported and at risk to the OISC business. We have also sought Ministerial advice on recommendations or options on strengthening our enforcement activities and are actively working on a new fee structure and funding model to support the OISC to better deliver its vision going forward.

Enable

To support our new remote working business model, we have also revised our operating model and implemented a new salary framework. Underpinning this are six key policies that have also been developed and implemented. They are:

- Working hours policy
- Working from home policy
- Pay and rewards policy
- Annual leave policy
- Travel and subsistence policy
- Managing redeployment and redundancy policy and procedure

Throughout 2021/22 we continued to ensure our staff have the help they need whilst working in a new remote working environment. We continued to maintain our IT

systems with an uptime of 99.9%. Our financial statements continue to be produced in line with Government's financial reporting guidance, and we continue to monitor performance and risk. We have achieved 95% staff retention rate and implemented a revised performance and appraisal framework. We responded to all freedom of information and subject access requests within the required timeframes.

Impact of COVID-19

COVID-19 restrictions have impacted the way we work and also the morale and wellbeing of staff. In March 2020 we moved all staff to working from home with access to our office limited to urgent business requirements only. Throughout 2021/22 staff have largely worked from home in preparation to moving to a remoting working organisation with effect from 1 April 2022. However, we have continued to use our office for staff meetings, conferences, and training. We have ensured all staff have the right equipment they need to work from home with access to four mental health first aiders and OISConnect – a staff wellbeing initiative to provide more social interactions.

1.2.3 Business Impact Target 13 December 2020 -12 December 2021

The Immigration Services Commissioner is a 'relevant regulator' for the purposes of section 22 of the Small Business, Enterprise and Employment Act 2015 and brings the OISC within the scope of the Regulators' Code. During the Business Impact Target reporting period 17 December 2020 to 16 December 2021, we have made no changes to our regulatory policies and practices that met the qualifying threshold for submission as a Qualifying Regulatory Provision.

1.3 The Commissioner's Report on Regulation by the Designated Professional Bodies of their members

This report, which is made in accordance with Part V of the Immigration and Asylum Act 1999, provides the Commissioner's opinion on the extent to which the Designated Professional Bodies (DPBs) have provided effective regulation of their members in the provision of immigration advice and/ or services. The DPBs are the Law Society of Northern Ireland, the General Council of the Bar of Northern Ireland, the Law Society of Scotland and the Faculty of Advocates.

The Law Society of Northern Ireland

The Legal Complaints and Regulation Act (NI) 2016 is still awaiting its full enactment which it is hoped, will be in the next year.

The Society (NI) successfully held its immigration conference, 'Protecting Rights in Uncertain Times,' remotely, which I attended along with my staff member. The conference was well received and had a number of specialist speakers. The work of the Immigration Practitioners Group also continues and remains active with front-line service groups, such as the Refugee Asylum Forum.

Currently there are three non OISC referral matters before the Solicitors Disciplinary Tribunal (SDT). Hearings were being held remotely before the SDT however, they have now reverted to in person.

Two complaint matters are against the same firm and one matter involves issues concerning undue delay, not keeping the client properly informed, failing to respond to reasonable enquiries and acting contrary to client's instructions.

The second matter is a more recent complaint, and again concerns issues of undue delay and inaction in relation to an application for a Permanent Resident Card, failing to keep the client properly informed, acting contrary to the client's instructions and failing to respond to the in-house client complaint.

The third matter is the intervention matter from last year, as the Solicitor has failed to respond to enquiries. The OISC will continue to monitor the progress of all three matters.

The Society's work with third sector groups continues, these groups assist those seeking immigration advice and assistance, the focus in particular being on accessibility to the Society's complaints processes.

The General Council of the Bar of Northern Ireland

No complaints were received or were outstanding as of 31 March 2022 in respect of the Bar Council.

The Law Society of Scotland

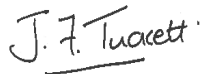
In December 2021, the Society (Scotland) responded to the Scottish Government's consultation on Amendments to Legal Complaints, and we will continue to monitor any progress.

In 2021/22 the Society (Scotland) received seven complaints from the Scottish Legal Complaints Commissioner (SLCC). These were all non OISC referral complaints. Four of these complaints were against the same Solicitor. The seven complaints concerned financial impropriety, failure to supervise staff, and late submission of application forms.

The Society (Scotland) has determined one complaint and sent it for prosecution before the Scottish Solicitors Discipline Tribunal. One complaint was withdrawn by the complainant but is being taken up by the LSS in its own name. We will continue to monitor the complaints.

[The Faculty of Advocates.](#)

No immigration complaints were received or were outstanding in the year.



John Tuckett
Immigration Services Commissioner and Accounting Officer
21 November 2022

Part 2: Accountability Report

2.1 Corporate governance report

2.1.1 Directors' Report

These financial statements report the results of the Office of the Immigration Services Commissioner (OISC) for the year 1 April 2021 to 31 March 2022 and incorporate the content required with a Directors' Report, as required by the Government Financial Reporting Manual (FRoM). It has been prepared in accordance with the Accounts Direction given by the Secretary of State for the Home Department with the consent of HM Treasury, in accordance with Schedule 5 paragraph 20 (1 and 2) of the Immigration and Asylum Act 1999 (the Act).

Commissioners

The OISC is led by the Immigration Services Commissioner, who is a Corporation Sole. The Commissioner is appointed by the Secretary of State (Home Secretary). Mr John Tuckett was appointed as Immigration Services Commissioner on 8 July 2019 for a period of five years.

Details on salary and pension benefits for the Commissioner can be found in the Remuneration and Staff Report.

Non-Executive Advisers

The Commissioner is supported by an Audit and Risk Assurance Committee (ARAC). Members are appointed by the Commissioner for a three-year period with the option to extend for a further three.

Member	Role	Appointment dates	Re Appointment dates
Simon Smith	ARAC Chair	January 2019 - December 2021	Jan 2022 – December 2024
Daniel Bunting	ARAC Member	April 2018 - March 2021	March 2021 – March 2023
Sue Gallone	ARAC Member	April 2018 - March 2021	March 2021 – March 2024
Jon Hayes	ARAC Member	April 2018 - March 2021	March 2021 – March 2024

Interests

During 2021/22 the Commissioner held no company directorships or other significant interests relating to the OISC's interests, and there were no significant interests held by any of the Non-Executive Advisers which may conflict with their responsibilities. A register of interests is held by the OISC and is up to date.

Results for the period

The accounts for the year 1 April 2021 to 31 March 2022 are set out on pages 46 to 49. The notes on pages 50 to 60 form part of the accounts.

In accordance with Schedule 5 paragraph 20 of the Act, the OISC's financial statements cover the period 1 April 2021 to 31 March 2022, and are prepared on an accruals basis in accordance with the Accounts Direction issued to the Commissioner by the Secretary of State for the Home Department with the consent of HM Treasury.

Grant-in-aid received was used to finance activities and expenditure which supports the statutory and other objectives of the OISC are treated as financing and are credited to the General Reserve because they are regarded as contributions from a controlling party.

Total operating expenditure for the year was £4,053,064 (2020/21: £4,061,943) of which £2,965,828 (2020/21: £3,046,393) were employment costs.

Compliance with public sector payment policy

The OISC policy, in line with government policy, is to pay all invoices within 30 days of receipt, unless the amount billed is in dispute. In the year ended 31 March 2022, 100% of invoices were paid within 30 days of receipt (2020/21: 100%).

Suppliers can claim statutory interest where a buyer has not paid an undisputed and valid invoice within 30 days (or any earlier payment date agreed in the contract). No such claims were received during the year.

Sustainability and Environmental policy

As the OISC is now a remote working organisation, we are not able to fully comply with all the reporting requirements of the sustainability reporting standard. More work over the coming year will need to be undertaken to examine the key environmental impacts for the organisation to reflect the new ways of working and to ensure we take proper account of the impact of our activities on the environment to ensure our compliance.

We continue to seek to minimise the impact of our activities on the environment and have adopted online assessments to remove the need for applicant advisers to travel to test centres. We have adopted the Home Office Environmental Policy in so far as it applies to the OISC. This includes energy-saving lighting, use of recycled materials where possible, recycling office waste and reducing use of paper through its digital first approach.

Employment policies

The OISC developed and implemented six new policies and procedure during 2021/22. The six new policies and procedure are:

- Working hours policy
- Working from home policy
- Pay and rewards policy
- Annual leave policy
- Travel and subsistence policy
- Managing redeployment and redundancy policy and procedure

Social matters, respect for human rights, anti-corruption and anti-bribery matters

We operate a Dignity at Work policy which fully supports the right of all its members of staff and external stakeholders it engages with to be treated with dignity and respect. All staff were required to undertake mandatory training in counter fraud, bribery and corruption over the last year.

The OISC is not required to produce a statement under the Modern Slavery Act, but we are committed to ensuring that there is no modern day slavery or human trafficking in any of our supply chains or in any part of our business. Any indication of such activity would be dealt with promptly and robustly. We take a similar approach to the maintenance of human rights, anti-corruption and anti-bribery.

Going concern

Our accounts have been prepared on a going concern basis with the future financing of the OISC's liabilities to be met by Grant-in-aid funding, to be approved annually by Parliament. Approval for amounts required for 2021/22 has been given and there is no reason to believe future approvals will not be forthcoming.

The OISC has been established by the Immigration and Asylum Act 1999 and the Triennial Review into the OISC (published January 2017) confirmed that there was a continued need for regulation of immigration advice and services and that the OISC should continue to provide this as a non-departmental public body.

Our future cash flow projection is adequate to cover liabilities as they fall due for a period of 12 months after date of certification by the Comptroller and Auditor General. In 2022/23 financial year, the OISC office lease in 21 Bloomsbury Street will expire on 7 November 2022. The funding for the dilapidation will be paid by the OISC out of capital monies allocated from the 2021 Spending Review. These monies will also ensure provision for the costs of exiting the office, developing new ways of working and establishing a suitable ICT infrastructure and Case Management systems to support future working.

2.1.2 Statement of Accounting Officer's responsibilities

Under the Immigration and Asylum Act 1999, the Secretary of State for the Home Department has directed the Immigration Services Commissioner to prepare for each financial year a Statement of Accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the OISC and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

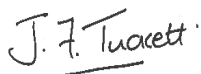
In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by the Secretary of State, 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 FReM have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a going concern basis
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable

The Accounting Officer of the Home Office designated the Immigration Services Commissioner as the Accounting Officer of the OISC on appointment on 8 July 2019. 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 OISC's assets, are set out in the Accounting Officers' Memorandum issued by HM Treasury.

Disclosure of audit information to auditors

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



John Tuckett
Immigration Services Commissioner
and Accounting Officer
21 November 2022

2.1.3 The Governance Statement

Overview

As the Office of the Immigration Services Commissioner's (OISC) Accounting Officer I am accountable for the management and control of the resources at the OISC, and for maintaining a sound system of risk management, governance and control in support of achieving the OISC's policies, aims and objectives.

Oversight and governance¹

The OISC is a Non-Departmental Public Body established through the 1999 Immigration and Asylum Act. As Immigration Commissioner, I act as Corporation Sole and am accountable to the Home Secretary.

The OISC's sponsoring department is the Home Office, to which the OISC is accountable for its use of resources and performance. The corporate governance arrangements between the Home Office and OISC are set out in a framework document. Home Office oversight of the OISC is managed through the OISC's Senior Sponsor (Deputy Director for Human Rights & Family Unit within the Migration and Borders Group,) and the Home Office Sponsorship Unit (HOSU).

The OISC complies with the Cabinet Office code of corporate governance to the extent that it is applicable. Owing to the statutory framework under which the OISC was established with the Commissioner acting as Corporation Sole, the OISC does not have a management board with non-executive directors.

I am supported by an Audit and Risk Assurance Committee (ARAC) and a senior management team. The ARAC act as an advisory committee providing appropriate independent advice and challenge to give assurance on overall governance arrangements, financial and risk management and internal audit arrangements. The senior management team provide executive governance, reporting on financial, strategic and operational issues and on performance against the OISC's annual business plan. Their responsibilities are set out in detail in the OISC's Governance Framework.

Audit and Risk Assurance Committee

The ARAC currently comprises of four non-executive members, drawn from a variety of sectors. It provides an independent view and challenge on the OISC's governance, its financial, risk management and assurance processes. The formal responsibilities are set out in its Terms of Reference. These were considered and agreed at the ARAC held on 30th March 2021.

The ARAC meets at least four times a year. Meetings are attended by the Commissioner, Deputy Commissioner and relevant members of the OISC's senior management team. Representatives from internal and external audit, Home Office Sponsorship Unit and Home Office Senior Sponsor are also in attendance.

¹ <https://www.gov.uk/government/organisations/office-of-the-immigration-services-commissioner/about/our-governance>

Additionally, the Commissioner asks ARAC members with relevant expertise to support a range of activities, including periodic attendance at meetings of the OISC’s Senior Management Team, and at the Design Authority and Programme Board responsible for the ‘transformation’ project. The ARAC has provided challenge on the delivery of the 21/22 Business Plan, reviewed the Strategic Risk Register and the OISC’s financial position at each meeting, and reviewed key policies. It conducts periodic ‘deep dives’ into aspects of the OISC’s operations, such as the audit processes for regulated entities. Individual members have provided Non-Executive input to recruitment activities, and to other operations.

ARAC members last reviewed their effectiveness in October 2021 using an NAO Effectiveness checklist (November 2017 edition). Each member was also interviewed by the Chair, and he was interviewed by his colleagues. The results were documented and reported to the Commissioner. The conclusion was that the ARAC was effective and was meeting its Terms of Reference.

ARAC members are also invited to attend and advise on strategic management meetings.

Name of ARAC member	Attendance
Simon Smith	4/4
Daniel Bunting	4/4
Sue Gallone	4/4
Jon Hayes	4/4

Risk management

The OISC proactively manages corporate risks, through its risk management process and Corporate Risk Register. The risk management process enables the identification, prioritisation, and escalation of operational and corporate risk. It identifies risk owner, pre control risk level, mitigating actions and post control risk level. The Corporate Risk Register and risk review process is managed by the Head of Corporate Strategy and Communications and formally considered by the senior management team and ARAC on a quarterly basis.

2021/22 key risks

All the risks within the corporate risk register have been managed effectively, and none are considered to pose any significant threat to the OISC. In 2021/22 the corporate risks mitigated through the OISC’s risk management process included IT and data security, financial management, COVID-19 and staff wellbeing.

The four principal risks to the OISC in 2021/22 were on:

- A significant breach of Information Security results from systems being updated, or out of date and/or staff falling victim to phishing or other social engineering scams.
- Decisions about future monies available to the OISC mean statutory objectives and obligations cannot be sustained or supported.
- Financial management due to unanticipated or unbudgeted costs arise during the financial year meaning budgets cannot be managed within available resources.
- The long-term impact of COVID-19 and the changes introduced through the Development Programme adversely affects staff's mental health and wellbeing

The IT and Data security risk has been successfully mitigated by the capital funding secured for 2021/22 of £920k to replace our ICT systems to support a fully remote working organisation. Both financial risks were successfully mitigated, through liaison with Home Office finance and policy. The COVID-19 risk was mitigated through staff having on-going access to four mental health first aiders. We also strengthened the role of staff voice and the BEC allowing for productive two-way engagement.

Audit

Internal

The Government Internal Audit Agency provide internal audit services for the OISC. A programme of three internal audits were carried out in 2021/22. These were:

- Development Programme (Moderate)
- Payroll Audit (Moderate)
- Remote Working (Moderate)

All three of the audits resulted in a 'Moderate' assurance, confirming that the systems reviewed operated effectively with no critical actions being identified.

Other matters

Internal controls are in place to mitigate against risk in relation to financial loss, handling of information, health and safety, security incidents, business continuity. All policies and processes relating to these matters are reviewed at appropriate intervals and are effective.

In May of 2021 there was an incident with the OISC's competence assessment system when an administrative error resulted in a small number of candidates being inadvertently uploaded to the system with elevated privileges. The situation was identified swiftly, and measures were immediately taken to rescind the additional privileges afforded this small subset of users. The Information Commissioner's Office (ICO) was notified of the situation. A full report into the incident, including the actions taken and lessons learned, was compiled and a copy of this report was provided to the ICO. The ICO decided not to take any further action regarding the incident.

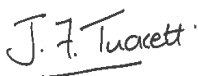
There have been no other incidents during the year that have required reporting to either the ICO or Home Office.

Whistleblowing

The OISC 'Whistleblowing Policy and Procedure' aligns with the principles of the model policy recommended by Cabinet Office. The OISC policy allows staff to raise legitimate issues of public interest via the Head of Human Resources and Corporate Support, through a confidential central reporting email address. To support the Whistleblowing Policy and Procedure, the policy has been communicated across the OISC with the message of positively encouraging staff to feel safe to challenge and feel safe to report any concern. During the reporting year, no whistleblowing cases were received.

Conclusion

I confirm that the systems have been in place for the year under review and up to the date of approval of the annual report and accounts. I am therefore satisfied that throughout 2021/22 the resources for which I am responsible were subject to appropriate controls.



John Tuckett
Immigration Services Commissioner and Accounting Officer
21 November 2022

2.2. Remuneration and staff report

Remuneration report

Part V of the Immigration and Asylum Act 1999 created the role of the Immigration Services Commissioner. The Commissioner heads the Office of the Immigration Services Commissioner (OISC) and is supported by a Deputy Commissioner. Both the Commissioner and Deputy Commissioner are Ministerial appointees.

In accordance with schedule 5 of the Immigration and Asylum Act 1999, Mr John Tuckett was appointed to the position of Immigration Services Commissioner for a period of five years commencing 8 July 2019. The position of Deputy Commissioner is currently vacant in accordance with the provisions of the Immigration and Asylum Act 1999.

Remuneration policy

The Commissioner's salary is determined by the Secretary of State for the Home Department. Salary increases are awarded to the Commissioner in accordance with the Senior Salaries Review Body's annual recommendations.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior members of the OISC.

'Salary' includes: gross salary, pay award and other performance related payments, recruitment and retention allowances, to the extent that it is subject to UK taxation.

Senior staff remuneration and fair pay disclosure (audited)

	2021/22				2020/21			
	Salary	Non-Consolidated Performance Pay	Pension Related Benefits Accrued in Year	Total	Salary	Non-Consolidated Performance Pay	Pension Related Benefits Accrued in Year	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
John Tuckett Commissioner	85 – 90* 110 – 115**	0	32	117 – 122* 142 – 147**	65 – 70* 110 – 115**	0	0	65 – 70* 110 – 115**
Dr. Ian Leigh Deputy Commissioner***	n/a				50 – 55* 70 – 75**	0	0	50 – 55* 70 – 75**
Band of Highest Paid Commissioner's Remuneration (annualised) – (£'000)	110 - 115				110 - 115			
Range of Staff Remuneration, excluding highest paid above (annualised) - (£'000)	26 - 69				26 - 71			
Median Total Remuneration - (£)	36,676				37,220			
Ratio	3.07				3.00			

* The Commissioner works 0.8 FTE. He worked 0.60 FTE from 1 April 2020 to 6 February 2021.

**Full time equivalent salary.

*** The Deputy Commissioner worked 0.83fte and retired from the OISC on 6 February 2021. The Deputy Commissioner position remained vacant for 2021/22.

Amounts paid to members of the Audit and Risk Assurance Committee are not included in this table since they are not members of the management board but are appointed as advisers by the Commissioner, a Corporation Sole.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the OISC and treated by HM Revenue and Customs as a taxable emolument. The Commissioner did not receive any benefits in kind for 2021/22 nor 2020/21. The position of Deputy Commissioner was vacant in 2021/22 and in 2020/21 did not receive any benefits in kind.

Bonuses

Bonuses are not payable to the Commissioner and other senior managers of the OISC.

Fair pay multiples (audited)

In the reporting year, the highest paid director of the OISC is the Commissioner. His full-time equivalent banded remuneration in 2021/22 was £110,000 – £115,000 This is 0% increase over the previous financial year full-time equivalent banded remuneration of £110,000 – £115,000.

In the reporting year, the average remuneration in respect of the employees of OISC taken as a whole was £36,676. This is 1.46% decrease over the previous financial year when the average remuneration in respect of the employees of OISC taken as a whole was £37,220. The pay ratio information is in the table below.

	2021/22	2021/22
Pay* and benefits of the highest paid director	112,500	112,500
25 th percentile pay and benefits £	30,420	30,420
25 th percentile ratio	3.70	3.70
Median percentile pay and benefits £	36,676	37,220
Median ration	3.07	3.02
75 th percentile pay and benefits £	40,991	40,991
75 th percentile ratio	2.74	2.74

*The reported figures are salary only because no benefits were paid to the highest paid director or to any other employees

Audit and Risk Assurance Committee (ARAC)

The non-executive members of the Audit and Risk Assurance Committee were paid a flat annual rate of £3,750 per annum (£4,250 Chair of Committee) for attendance at OISC meetings in 2021/22. All received more than £2,000 during the year in this capacity.

Pension benefits (audited)

During the year ended 31 March 2022 the Commissioner was a member of the Civil Service pension arrangements. The table below provides details of his pension benefits.

	Accrued pension at pension age as at 31/03/2022	Real increase in pension and related lump sum at pension age	CETV at 31/03/22	CETV at 31/03/21*	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Mr. John Tuckett Commissioner	0 - 5	0 – 0.25	0	0	-5

*During the year ended 31 March 2021, the Commissioner was not a member of the Civil Service pension arrangements.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements through either Principal Civil Service Pension Scheme or ALPHA scheme which was introduced 1 April 2015. These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings. Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

Cash Equivalent Transfer Values

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

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

Real increase in CETV

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

Staff Report

Staff costs (audited)

	2021/22			2020/21
	Total	Permanently Employed	Others*	Total
	£'000	£'000	£'000	£'000
Wages and salaries	2,162	2,014	148	2,260
Social security costs	228	211	17	236
Other pension costs	576	544	32	550
	2,966	2,769	197	3,046

* Fixed term contract staff

Average number of persons employed (audited)

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

	2021/22	2020/21
Directly employed	52.12	57.6
Others	2.58	0.00
Total	54.70	57.60

The Commissioner is a Ministerial appointment and is not included in the above. The Deputy Commissioner role remained vacant in 2021/22 in accordance with the provisions of the Immigration and Asylum Act 1999.

Pensions contributions

The Civil Service Pension Scheme (CSPS) is an unfunded multi-employer defined benefit scheme but the OISC is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details of the resource accounts of the Cabinet Office: Civil Superannuation can be found at www.civilservicepensionscheme.org.uk.

For 2021/22, employer contributions of £575,586 were payable to the CSPS (2020/21: £540,625) at one of three rates in the range 26.6%% to 30.30% of pensionable pay, based on salary bands. The scheme’s actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the costs of benefits accruing during 2021/22 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account – a stakeholder pension with an employer contribution. Employer contributions of £8,608 (2020/21: £8,704) were paid to the appointed stakeholder pension providers. Employer contributions are age-related and for the period 1 April 2021 to 31 March 2022 ranged from 8% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay.

Contributions of £280 were due to Partnership Pension providers at 31 March 2022 (2020/21: £303).

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

During 2021/22 there were no exit packages (2020/21: £nil).

Number of persons of each sex employed

The number of persons of each sex employed during the year was as follows:

	2021/22	2020/21
Commissioner*	1	1
Deputy Commissioner*	0	1
Female (F) Staff	36	35
Male (M) Staff	25	24
Total	62	68

*Both the Commissioner and Deputy Commissioner (M) are male and ministerial appointments.

Sickness data

During the period from 1 April 2021 to 31 March 2022, 257 sick days were taken by OISC staff (2020/21: 170). 133 days (52%) were taken as short-term sickness absence (2020/21: 27 (16%)) and 124 (48%) were taken as long-term sickness absence (2020/21: 143 (84%)). This equates to 4.3 days average per person overall compared to the latest comparison figures available from the public sector of 7.9 days average per person. Long-term sick absence has a disproportionate impact on the organisation, given our small number of staff. The OISC’s short-term absence figure equates to an average sickness rate of 2.2 days per person (2020/21: 4.0).

Staff turnover

During 2021/22 the annual turnover of staff was 5%, equating to 3 members of OISC staff. This is based on the number of employees leaving the OISC as a percentage of the total number of staff (headcount) employed.

Equality and diversity

The OISC recognises the business benefits of having a diverse workforce and is committed to maintaining a culture in which diversity and equality are actively promoted and where discrimination is not tolerated.

Staff involvement and development

The OISC is committed to keeping its members of staff informed of performance, career and personal development and progress. The OISC encourages members of staff involvement in its development and recognises the Public and Commercial Services Union for collective bargaining purposes.

Following Government guidance there was no salary increase for staff in 2021/22. However, the OISC held a series of workshops with staff to develop new policies and introduce a new salary framework and job descriptions to support the organisation in transforming to a new operating model. We also strengthened the role of staff voice and the BEC and introduced two-way engagement. To complement our remote working business model we have introduced a staff engagement model whereby staff meet face-to-face at regular intervals throughout the year.

Trade union facility time

The OISC has an agreement in place with the Public and Commercial Services Union, the trade union it has recognised, for its Branch Executive Committee (BEC) members to have access to 52 days facility time which can be used between them to carry out trade union duties. In addition, the BEC's Health and Safety Committee and the Union Learning and Development Working Group Representatives each have a total of 10 days paid leave to attend training for their respective roles. All BEC members work within the allotted allowances.

Consultancy

There were no consultancy assignments in the year or in the previous year.

Off payroll engagement

No employee was paid through their own limited company.

2.3 Parliamentary Accountability and Audit Report

These notes and disclosures are subject to audit.

Losses and special payments

OISC incurred £nil extra-contractual costs in the year ended 31 March 2022. In 2020/21 it incurred £nil extra-contractual costs in respect of legal services for criminal investigations.

There were no losses and special payments in the year ended 31 March 2022 (none in 2020/21).

Material remote contingent liabilities

There are Nil Tribunal matters that are of no material remote contingent liabilities as of 31 March 2022 (31 March 2021: one).

Gifts

There were no gifts for the year ended 31 March 2022 (2020/21: none).

Fees and charges

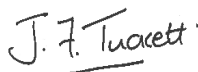
OISC costs and fee income are as follows:

	2021/22			2020/21		
	Costs	Income	Deficit	Cost	Income	Deficit
	£'000	£'000	£'000	£'000	£'000	£'000
Adviser fees*	4,053	(1,113)	(2,940)	4,062	(986)	(3,076)
	4,053	(1,113)	(2,940)	4,062	(986)	(3,076)

* Application fees are paid by advisers at a level set by the Home Office (S.I. 2011/1366). This generates income which is less than the total cost of OISC operations.

Regularity of expenditure

The Office of the Immigration Services Commissioner operates within a Framework Document dated 14 February 2017 which sets out the financial transaction limits to which the OISC may operate without further referral to the Home Office. During 2021/22, there were no additional expenditure controls. The Commissioner also operates to the standards set out in HM Treasury's 'Managing Public Money' and can confirm no irregularity with any of the provisions contained therein.



John Tuckett

Immigration Services Commissioner and
Accounting Officer

21 November 2022

2.3.1 The certificate and report of the comptroller and auditor general to the houses of parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Office of the Immigration Services Commissioner for the year ended 31 March 2022 under the Immigration and Asylum Act 1999.

The financial statements comprise the Office of the Immigration Services Commissioner's:

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Office of the Immigration Services Commissioner's affairs as at 31 March 2022 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Immigration and Asylum Act 1999 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Office of the Immigration Services Commissioner in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Office of the Immigration Services Commissioner's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate and report. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate. I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Immigration and Asylum Act 1999:

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Immigration and Asylum Act 1999; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Office of the Immigration Services Commissioner and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the Office of the Immigration Services Commissioner or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the Office of the Immigration Services Commissioner's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Office of the Immigration Services Commissioner will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Immigration and Asylum Act 1999.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Office of the Immigration Services Commissioner's accounting policies.
- Inquiring of management, the Office of the Immigration Services Commissioner's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Office of the Immigration Services Commissioner's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Office of the Immigration Services Commissioner's controls relating to the Office of the Immigration Services Commissioner's compliance with the Immigration and Asylum Act 1999 and Managing Public Money.
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Office of the Immigration Services Commissioner for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimate. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the Office of the Immigration Services Commissioner's framework of authority as well as other legal and regulatory frameworks in which the Office of the Immigration Services Commissioner operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Office of the Immigration Services Commissioner. The key laws and regulations I considered in this context included the Immigration and Asylum Act 1999, Managing Public Money and relevant employment law and pensions legislation.

Audit response to identified risk

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Date: 22 November 2022

Part 3: Financial Statements

3.1 Statement of Comprehensive Net Expenditure

For the year ended 31 March 2022

	Note	2021/22		2020/21	
		£'000	£'000	£'000	£'000
Revenue from contracts with customers	3	(1,113)		(986)	
Other operating income	3	(7)		(15)	
Total operating income			(1,120)		(1,001)
Staff costs	4	2,966		3,046	
Other expenditure	5	1,087		1,016	
Total operating expenditure			4,053		4,062
Net expenditure			2,933		3,061

All income and expenditure is derived from continuing activities. There is no other Comprehensive Net Expenditure.

The notes on pages 50 to 60 form part of these accounts.

3.2 Statement of Financial Position

As at 31 March 2022

	Note	31 March 2022		31 March 2021	
		£'000	£'000	£'000	£'000
Non-current Assets					
Property, plant and equipment	6	9		22	
Intangible assets	7	29		37	
Total non-current assets			38		59
Current assets					
Trade and other receivables	8	168		144	
Cash and cash equivalents	11	910		943	
Total current assets			1,078		1087
Total assets			1,116		1146
Current liabilities					
Trade and other payables	9	(687)		(734)	
Total current liabilities			(687)		(734)
Non-current assets plus net current assets			429		412
Non-current liabilities					
Trade and other payables	9	(0)		(33)	
Provisions for liabilities and charges	10	(212)		(147)	
Total non-current liabilities			(212)		(180)
Assets less liabilities			217		232
Taxpayers' equity					
General fund			217		232
Total taxpayers' equity	SoCTE		217		232

J. F. Tuckett

John Tuckett

Immigration Services Commissioner and
Accounting Officer
21 November 2022

The notes on pages 50 to 60 form part of these accounts.

3.3 Statement of Cash Flows

For the year ended 31 March 2022

	Note	2021/22 £'000	2020/21 £'000
Cash flows from operating activities			
Net expenditure	SoCNE	(2,933)	(3,061)
Adjustments for non-cash costs			
Depreciation and amortisation	5	21	23
(Increase) / Decrease in trade and other receivables	8	(24)	19
Increase / (Decrease) in trade and other payables	9	(80)	136
Provision for liabilities and charges	10	65	48
Net cash outflow from operating activities		(2,951)	(2,835)
Cash flows from financing activities			
Grant-in-aid	SoCTE	4,032	4,388
Appropriation of fees to the Home Office	SoCTE	(1,114)	(1,029)
Net cash inflow from financing activities		2,918	3,359
Net increase / (Decrease) in cash and cash equivalents in the year	11	(33)	524
Cash and cash equivalents at the beginning of the year	11	943	419
Cash and cash equivalents at the end of the year	11	910	943

The notes on pages 50 to 60 form part of these accounts.

3.4 Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2022

	General Reserve
	£'000
Balance at 31 March 2020	(66)
Changes in taxpayers' equity for 2020/21	
Appropriation of fees to the Home Office	(1,029)
Net Expenditure for Year Ended 31 March 2021	(3,061)
Grant-in-aid	4,388
Balance at 31 March 2021	232
Changes in taxpayers' equity for 2021/22	
Appropriation of fees to the Home Office	(1,114)
Net Expenditure for Year Ended 31 March 2022	(2,933)
Grant-in-aid	4,032
Balance at 31 March 2022	217

The notes on pages 50 to 60 form part of these accounts.

Notes to the Accounts

1. Statement of Accounting Policies

Basis of Accounts

These financial statements have been prepared in accordance with the 2021/22 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

Accounting Conventions

These accounts have been prepared under the historical cost convention. Depreciated historical cost is used as a proxy for current value in existing use.

Changes in accounting policies and standards: New accounting standards adopted

There are no new accounting standards applicable this year.

New standards, amendments and interpretations issued

IFRS 16: Leases will be applicable to OISC from 1 April 22 and will change the way OISC recognises, measures, presents and discloses leases that it holds. The standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is short term (less than 12 months), or the underlying asset has a low value. The impact of IFRS 16 on OISC is not considered to have a material impact due to the short-term lease in place and low value exemptions taken. In the year ended 31 March 2022 no new leases have been signed.

Grant-in-aid

Grant-in-aid and grant used to finance activities and expenditure which supports the statutory and other objectives of the OISC are treated as financing and are credited to the General Reserve because they are regarded as contributions from a controlling party.

Going concern

Our accounts have been prepared on a going concern basis with the future financing of the OISC's liabilities to be met by Grant-in-aid funding, to be approved annually by Parliament. Approval for amounts required for 2021/22 has been given and there is no reason to believe future approvals will not be forthcoming.

The OISC has been established by the Immigration and Asylum Act 1999 and the Triennial Review into the OISC (published January 2017) confirmed that there was a continued need for regulation of immigration advice and services and that the OISC should continue to provide this as a non-departmental public body.

Our future cash flow projection is adequate to cover liabilities as they fall due for a period of 12 months after date of certification by the Comptroller and Auditor General. In 2022/23 financial year, the OISC office lease in 21 Bloomsbury Street will expire on 7 November 2022. The funding for the dilapidation will be paid by the OISC out of capital monies allocated from the 2021 Spending Review. These monies will also ensure provision for the costs of exiting the office, developing new ways of working and establishing a suitable ICT infrastructure and Case Management systems to support future working.

Non-current assets

Assets are capitalised as non-current assets if they are intended for use on a continuous basis and their original purchase cost, on an individual or grouped basis, is £1,000 or more. The OISC has elected to adopt a depreciated historical cost basis as a proxy for current value in existing use for assets that have short useful lives or low values. All non-current assets will be fully depreciated at the end of OISC office lease in 21 Bloomsbury Street on 07 November 2022.

Depreciation and amortisation

Depreciation is provided on all property, plant and equipment over life of the tenancy agreement, March 2014 to November 2022. Amortisation on intangible assets is provided for on a 20% reducing balance basis.

Office refurbishments	on a straight-line basis
Computer equipment	on a straight-line basis
Furniture and office equipment	on a straight-line basis
Themis software	on a 20% reducing balance basis
Office Software	on a 20% reducing balance basis

The dilapidation provision

The OISC recognises a dilapidation provision for the leased premises it occupies where it has an obligation to bring the property into a good state of repair at the end of the lease. The provision is recognised annually as wear and tear is incurred, on a straight line basis. A new estimate as provided by the lessor is included in this account.

Revenue from contracts with customers

Fees that accompany applications to the Commissioner for registration or continued registration are recognised in the Statement of Comprehensive Net Expenditure at the point in time when a decision is made as to whether to register the applicant as an immigration adviser.

Under Paragraph 5(2) of Schedule 6 of the Immigration and Asylum Act 1999 the Commissioner cannot entertain an application for either registration or continued registration unless the application is accompanied by the specified fee.

Except where a fee was received in error or a mistake was made in accepting that fee by the OISC, fees are non-refundable either in full or in part.

Where the Commissioner is in receipt of fees for which decisions have not yet been made on the applications at year end, the fees are held in contract liabilities and only recognised when the decision has been made.

Appropriation of fees to the Home Office

All fees are held by the Commissioner in a separate bank account from that used for the running expenses of his Office and are remitted in full to the Home Office on a quarterly basis. These payments are disclosed as an appropriation within the Statement of Changes in Taxpayer's Equity.

Operating leases

The OISC has commitments under two operating leases in respect of the premises it occupies and photocopier machines. The OISC's commitments are disclosed in Note 12. There are no finance leases.

Payments made under operating leases are charged to expenditure on a straight-line basis over the term of the lease. In accordance with the principles of IAS17 (leases) and the supplementary guidance specified in SIC 15 (operating lease incentives), OISC has spread the value of rent free periods over the lease term.

Pension costs

Past and present employees are covered by the provisions of the Civil Servants and Others Pension Scheme for those in the alpha pension scheme and the Principal Civil Service Pension Scheme (PCSPS) for those in one of the other civil service occupational pension schemes, which are defined benefit schemes and are unfunded and non-contributory. As it is a multi-employer scheme, OISC is unable to identify its share of underlying assets and liabilities. The OISC recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the appropriate scheme of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the Civil Servants and Other Pension Scheme and the PCSPS. The rate of the employer's contribution is determined from time to time by the Government Actuary and advised by HM Treasury. Contributions are charged to the Statement of Comprehensive Net Expenditure.

Holiday accrual

An accrual is made of outstanding holiday due to OISC staff as at the end of the financial year. The calculation is based on 229 working days excluding annual and privilege leave. Total holiday accrual at 31 March 2022: £121,875 (31 March 2021: £156,635).

Value Added Tax

The OISC is not registered for VAT and all costs are shown inclusive of VAT.

2. Operating segments

The statutory duty of the OISC, as enacted in the Immigration and Asylum Act 1999, is to promote good practice by those who provide immigration advice or immigration services and to ensure that those who do so are fit and competent. It is also to operate a complaints scheme regarding all who provide immigration advice or services.

All the financial resources of the OISC are used towards the furtherance of this statutory duty. The OISC does not, therefore, have separate reporting of operating segments as envisaged by IFRS 8.

3. Income

Revenue from contracts with customers

	2021/22	2020/21
	£'000	£'000
Adviser fees	1,113	986
	1,113	986

Other Operating Income

	2021/22	2020/21
	£'000	£'000
Court costs	7	1
Other income	0	14*
	7	15

* £14k EU Exit Communications Funding Video Messaging

The monies received from fees and other income are passed to the Home Office each quarter. These are shown in the Statement of Comprehensive Net Expenditure.

4. Staff costs

Staff costs comprise:

	Total	2021/22 Permanently Employed	Others*	2020/21
	£'000	£'000	£'000	£'000
Wages and salaries	2,162	2,014	148	2,260
Social security costs	228	211	17	236
Other pension costs	576	544	32	550
	2,966	2,769	197	3,046

*Fixed term contract staff

5. Other expenditure

	2021/22	2020/21
	£'000	£'000
Running costs		
Accommodation	384	303
Information technology	70	71
Legal costs*	41	124
Advertising and publicity	11	26
Office supplies and services	23	28
Training	64	15
External audit fee**	21	21
Other running costs***	148	111
Rentals under operating leases	239	246
Non-cash items		
Depreciation and Amortisation	21	23
Dilapidation provision charge	65	48
	1,087	1,016

*Reduction in external legal costs due to employment of in-house lawyer and court hearings postponed due to COVID -19.

**External audit fees do not include any non-audit work undertaken by the National Audit Office (NAO). Total fees paid to NAO for non-audit work £0 (2020/21: nil)

*** Increase due to additional balancing service charge paid in the year.

6. Property, plant and equipment

	2021/22			
	Office Refurbishment	Furniture and Office Equipment	Computer Equipment	Total
	£'000	£'000	£'000	£'000
Cost at 1 April 2021	94	58	279	431
Additions	0	0	0	0
Cost at 31 March 2022	94	58	279	431
Depreciation at 1 April 2021	(77)	(57)	(275)	(409)
Charged during the year	(11)	(1)	(1)	(13)
Depreciation at 31 March 2022	(88)	(58)	(276)	(422)
Net book value at 31 March 2022	6	0	3	9
<i>Net book value at 31 March 2021</i>	<i>17</i>	<i>1</i>	<i>4</i>	<i>22</i>

	2020/21			
	Office Refurbishment	Furniture and Office Equipment	Computer Equipment	Total
	£'000	£'000	£'000	£'000
Cost at 1 April 2020	94	58	279	431
Additions	0	0	0	0
Cost at 31 March 2021	94	58	279	431
Depreciation at 1 April 2020	(66)	(56)	(273)	(395)
Charged during the year	(11)	(1)	(2)	(14)
Depreciation at 31 March 2021	(77)	(57)	(275)	(409)
Net book value at 31 March 2021	17	1	4	22
<i>Net book value at 31 March 2020</i>	<i>28</i>	<i>2</i>	<i>6</i>	<i>36</i>

7. Intangible assets

2021/22			
	Themis Software	Office Software	Total
	£'000	£'000	£'000
Cost at 1 April 2021	293	26	319
Additions	0	0	0
Cost at 31 March 2022	293	26	319
Amortisation at 1 April 2021	(268)	(14)	(282)
Provided during the year	(5)	(3)	(8)
Amortisation at 31 March 2022	(273)	(17)	(290)
Net book value at 31 March 2022	20	9	29
<i>Net book value at 31 March 2021</i>	25	12	37

2020/21			
	Themis Software	Office Software	Total
	£'000	£'000	£'000
Cost at 1 April 2020	293	26	319
Additions	0	0	0
Cost at 31 March 2021	293	26	319
Amortisation at 1 April 2020	(262)	(11)	(273)
Provided during the year	(6)	(3)	(9)
Amortisation at 31 March 2021	(268)	(14)	(282)
Net book value at 31 March 2021	25	12	37
<i>Net book value at 31 March 2020</i>	31	15	46

8. Trade and other receivables

	31 March 2022	31 March 2021
	£'000	£'000
Amounts falling due within one year:		
Trade receivables	6	6
Other receivables:		
Prepayments and accrued income	162	138
Total	168	144

9. Trade and other payables

	31 March 2022	31 March 2021
	£'000	£'000
Amounts falling due within one year:		
Trade payables	0	0
Contract liabilities*	102	108
Accruals	552	585
Accommodation rent-free period	33	41
Total	687	734
Amounts falling due after more than one year		
Accommodation rent-free period	0	33
Total	0	33

*Contract liabilities arising from IFRS 15 Revenue from Contracts with customers.

10. Provisions for liabilities and charges

	£'000
Balance at 1 April 2020	99
Additional provision	48
Balance at 31 March 2021	147
Balance at 1 April 2021	147
Additional provision	65
Balance at 31 March 2022	212
Amounts falling due:	
Not later than 1 year	212
Later than 1 year and not later than 5 years	0
Later than 5 years	0
Total	212

11. Analysis of changes in cash and cash equivalents

	£'000
Balance at 1 April 2020	419
Net Change in cash and cash equivalents balances	524
Balance at 31 March 2021	943
Balance at 1 April 2021	943
Net Change in cash and cash equivalents balances	(33)
Balance at 31 March 2022*	910

*£212k Supplementary Grant received in 2021/22 (2020/21: £552k)

The OISC has no borrowings and relies on departmental grants for its cash requirements and is therefore not exposed to liquidity risks. It also has no material deposits, and all material assets and liabilities are denominated in sterling, so it is not exposed to interest rate risk or currency risk.

The OISC holds all its cash balances with the Government Banking Service (GBS).

The OISC does not have any liabilities arising from financing activities.

12. Commitments under operating leases

	31 March 2022		31 March 2021	
	Land and Building £'000	Equipment £'000	Land and Building £'000	Equipment £'000
Operating leases that expire:				
Not later than 1 year	187	2	295	4
Later than 1 year and not later than 5 years	0	0	187	2
Later than 5 years	0	0	0	0

13. Events after the reporting period

There were no post reporting period events.

These Financial Statements were authorised for issue by the Commissioner on the date they were certified by the Comptroller and Auditor General.

14. Related party transactions

The Home Office, as sponsor body for the OISC throughout 2021/22 is a related party to the OISC. During the year ended 31 March 2022, the Home Office provided the OISC with grant-in-aid of £4,032,000 (2020/21: £4,387,831).

A number of transactions were made with other government departments and other central government bodies namely – HM Revenue and Customs (HMRC) £227,948 (2020/21: £236,334) and The Principal Civil Service Pension Scheme (PCSPS): £575,586 (2020/21: £549,632).

During the year ended 31 March 2022 neither the Commissioner, key managerial staff nor other related parties undertook any material transactions with the OISC.

15. Financial instruments

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





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