



Office of the Immigration Services Commissioner

Annual Report and Accounts

2023/24

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

HC 697

Office of the Immigration Services Commissioner

Annual Report and Accounts

For the period of 1 April 2023 to 31 March 2024.

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

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to paragraph 21(3) of Schedule 5 to the Immigration
and Asylum Act 1999.

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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 2023/24.

1.1.1 Commissioner's statement

An extraordinary amount was achieved in 2023/24 as we built on significant projects across the organisation.

As with previous years, our work has been clearly defined by our four business areas: regulate, enforce, engage and enable.

Regulating immigration advisers is our core business. An important part of that this year has been developing our Code of Standards that governs the work of immigration advisers across the UK. The Code clearly depicts requirements and expectations, while encouraging best practice and consistency. We conducted a

full consultative process on proposals that move towards a more principle-based regulatory approach. The revised Code of Standards was published in April 2024, and guidance came into effect on 1st September 2024. On the ground, we continued to provide support to immigration advisers as part of our regional model, with staff divided into north, south and central regions.

Enforcement activity has been a top priority, targeting those who provide advice illegally whilst not being registered or regulated. OISC is committed to disrupting criminals to prevent harm and protect seekers of immigration advice. We enhanced our intelligence work by strengthening partnerships with agencies, both at a national and regional level. This has improved our enforcement regime as we have received a much higher volume of intelligence with greater levels of insight, all of which contributes to the effective detection of illegal activities.



An important part of that this year has been developing our Code of Standards that governs the work of immigration advisers across the UK.

2023/24

OISC's ability to engage with stakeholders increased significantly during this year. Our national stakeholder engagement strategy was developed in 2023, providing clear objectives and direction to enhance relationships, introduce further two-way dialogue, and gain greater understanding of stakeholder needs. In March 2024, we hosted an online conference for registered immigration advisers, with 550 joining online, and hundreds more catching up via the recording. Engagement has also been enhanced at a local level with networks continually built within each region.

Internally as a team, we have continued our transformation by modernising processes and upskilling staff. We worked with colleagues to build on our values and ensure they could be embedded to truly inform the core of who we are as an organisation. We measured the impact of our health and

wellbeing activities and found that 75% of staff reported positive mental and physical health in our end of year wellbeing survey.

2023 also saw the introduction of the OISC Advisory Board, established to ensure advice and support for myself as Commissioner. In governance terms, I remain a Corporation Sole, accountable to the Secretary of State for the Home Office for the OISC's activities and performance. Whilst the role is supported by an Audit, Risk and Assurance Committee, and an Executive Team, the Advisory Board now provides input at a strategic level that was otherwise missing.

Much progress has been made across the organisation in many areas and we end the year with new systems and working practices in place. In addition, the OISC announced its rebrand to the Immigration Advice Authority on 16 January 2025.



We worked with colleagues to build on our values and ensure they could be embedded to truly inform the core of who we are as an organisation.

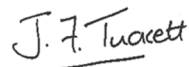
This change does not impact the content or activities covered in this report.

We now need to ensure gains in productivity and efficiencies are made and we maximise the return on the investments made. Operationally, we are well-established in the regions, and now it's time to build on that foundation. With our growing intelligence picture, it's crucial that we effectively communicate to those in need how they can access the vital support we offer.

Quality immigration advice remains integral to the success of the immigration system. We have received significantly higher numbers of applications from potential immigration advisers this year, which is one indicator in the growth in demand for advice. Now more than ever, we need to ensure

that both givers and seekers of advice are sufficiently equipped and empowered as such an integral part of the UK's immigration system.

Finally, I would like to pay tribute to the staff of the OISC who in the last 12 months have worked extremely hard on developmental activities whilst continuing to provide high quality services to immigration advisers and those seeking advice. Without their dedication and effort, our achievements would not have been possible.



John Tuckett
Immigration Services
Commissioner and
Accounting Officer

27 January 2025



Now more than ever, we need to ensure that both givers and seekers of advice are sufficiently equipped and empowered as such an integral part of the UK's immigration system.

2023/24

1.1.2 About the Office of the Immigration Services Commissioner

The OISC is an arm's length body of the Home Office, led by the Immigration Services Commissioner, John Tuckett.

Our statutory duties are set out in the Immigration and Asylum Act 1999 and include regulating immigration advice and services across the UK.

In 2023/24, we were funded through a grant-in-aid budget of £6,333k (revenue and capital) to carry out our statutory regulatory responsibilities.

As of 31st March 2024, we had 68 employees working remotely across the whole of the UK.

We regulate over 3,900 individual immigration advisers and almost 2,000 organisations. We collected fees of £1,375k in 2023/24, of which £1,375k will be remitted to the Home Office.

Our senior sponsor in the Home Office is the Deputy Director for the 'Human Rights and Family Policy Unit' within the 'Migration and Borders Group', responsible for the policy and legal framework within which we work. Our relationship with the Home Office is defined by a Framework Agreement, which details accountability, governance, finance and reporting arrangements, overseen by the Home Office Sponsorship Unit.

1.1.3 Our purpose and core activities

We fulfil our statutory duties as set out in the Immigration and Asylum Act 1999 by promoting good practice across the sector, setting standards for immigration advice and services, and ensuring those standards are upheld.



We regulate

3,900

individual immigration advisers and almost

2,000

organisations.

Specifically, this means:

- assessing and registering those who want to provide immigration advice against OISC levels of competence (levels 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 legal systems differ

1.1.4 Our key risks and issues

Each year, our annual business plan is informed by the strategic risks we seek to mitigate and manage. Across 2023/24, five principal Corporate Risks (assessed as either 'Very High' or 'High'), which had the potential to impact on delivery of our strategic objectives were identified, managed, and mitigated. These included:

- a cyber-attack on ICT systems leads to a loss of IT capability or a breach of data confidentiality resulting in loss of access to information and ability to carry out business critical activities
- support supplied by third parties fails to meet operational requirements and effectively manage security risks associated with the cloud environment

- staff have insufficient bandwidth to meet competing priorities, predominantly associated with the 23/24 Organisational Development programme, implementation of new ICT systems, and meeting operational targets
- failure to identify an adviser / organisation within the OISC scheme and registered to provide immigration advice who is unfit or incompetent to provide advice, for example due to limited resources, meaning only a small proportion of organisations can be audited in any one year
- inability to provide a robust finance function due to inadequate systems and processes

More about our risks can be found in Part 2 (pages 40 to 44).

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, approved annually by Parliament.

Approvals for amounts required for 2024/25 have been given, and there is no reason to believe future approvals will not be forthcoming to ensure continued provision of service.

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

In 2023/24 the OISC was subject to a further review, under the Public Bodies Review Programme. The purpose of this review was to evaluate the governance, accountability, efficacy, and efficiency of existing arm's length bodies (ALBs). These reviews assess whether a body's function remains useful and necessary.

This review began in November 2023 and the final report presented to the OISC on 28th June 2024. The report made 11 recommendations, 5 of which were directly attributed to the Home Office. The report concluded that the OISC was an agile organisation

with strong leadership. It highlighted that the OISC consistently seeks to improve how it operates, to best serve its customers, whilst maintaining alignment with its remit and governmental priorities. The report stated that the OISC was clearly an organisation focused on its effectiveness and was consistent in its internal reflection on how it could improve.

Our future cash flow projection is adequate to cover liabilities as they are due, up to the period of 12 months after the date of certification by the Comptroller and Auditor General.

1.2 Performance summary

Delivery against our business plan

1.2.1 Strategic aims and objectives

In our 2023/24 business plan we set out four objectives which were measured on a quarterly basis through the organisation's Executive Team and via formal performance meetings. The following section provides a summary of performance against these objectives:

Objective	Summary
Regulate	We will create a world class regulatory system where good practice is the norm for all OISC regulated advisers.
Enforce	We will protect advice seekers, taking action against poor advice, exploitation, and criminal activities.
Engage	We will ensure advice seekers and those around them know how and why to access advice from a registered adviser. We will collaborate with others to create a system that is transparent and easy for the advice seeker to understand and navigate.
Enable	We will provide high-quality, efficient, and cost-effective services where resources are managed dynamically to maximise value.

Performance summary



1,117

new adviser applications received and **588** of these were **approved**



27

investigations into complaints of **illegal activity** completed



1,277

continued registration applications had been **approved**



3

organisations' **registration cancelled**, or **refused** continued registration

140

new organisation
applications approved



79

audits completed

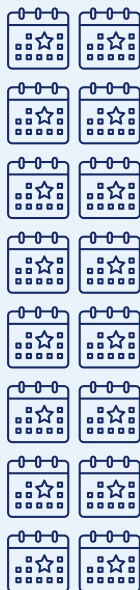


737

applicants sat competence
assessments

16

competence
assessment
events held



400

passed competence
assessments

Objective: Regulate

The advisers we regulate are supported by our regional teams: Southern, Central and Northern, who provide advice and guidance to advisers, undertake audits, provide advice on applications as well as investigate complaints and disrupt illegal activity.

Applications

In 2023/24, we received a large increase in numbers of new applications for regulation by organisations and applications from individual advisers, and increased numbers of continued registration applications. The table below provides details of application numbers and outcomes.

	Received	Approved	Refused	Withdrawn/ Invalid	Awaiting decision
Applications for registration (organisations)	295 (comparative with 193 in 2022/23)	140	74	17	64
Applications for registration (individuals)	1,117 (comparative with 832 in 2022/23)	588	205	89	235
Applications for continued registration (organisations)	1,277 (comparative with 1,160 in 2022/23)	1,196	2	12	67

2023/24

In addition, the Commissioner received 311 raising levels applications and 16 applications by organisations seeking to be registered as a new legal entity.

We ensure that anyone who wants to be an immigration adviser has the right skills and knowledge through our formal competence assessments before accepting them into the OISC scheme. We held 16 online competency assessments (12 at level 1 and 4 at levels 2 & 3) which ensured all new immigration advisers were fully competent to provide immigration advice. Of the 737 applicants who required assessments, 400 passed; this is a 54% pass rate, compared with a 58% pass rate achieved by candidates in 2022/23.

Audits

Our audits provide vital information for the Commissioner about the organisations we regulate. Following an audit, we work with those organisations to ensure they remain compliant with our Code of Standards. In

circumstances where the audit shows a serious breach of the Code of Standards, or where repeated audit or complaint findings have not been addressed, we cancel their registration in the OISC scheme.

A total of 79 audits were conducted in 2023/24; sixty-three of which were organisations we identified as being high-risk. Three organisations had their registrations cancelled. Audits undertaken included a mixture of in person and on-line audits.

Audit findings indicated that failures in file keeping and client care, were the most common areas of breach of the Codes found at audit. Within this area a failure to maintain a full record of interactions with clients was found on 22 audits and a failure to include sufficient detail in client care letters being found on 19 audits. Serious breaches were only found on a small number of audits including competence (4), misleading (1), genuineness of documents (1) and unauthorised advisers (1).



63

of 79 audits were organisations identified as being high-risk.

Complaints

In relation to regulated OISC advisers, we additionally received 90 new complaints (comparative with 69 in 2022/23) and brought forward 30 complaints from the previous business year. 52 complaints were closed during the year, with a further 8 being investigated but later withdrawn. Of complaints investigated 58% of investigations were closed within 5 months.

31 complaints investigated substantiated breaches against the regulated organisation, while 15 were unsubstantiated in full. 6 complaints were resolved through the Commissioner's re-direction scheme.

Although we do not have statutory powers to force an organisation to refund fees, our advice and mediation meant we secured £11,886 in refunds for complainants.

Policy/Guidance

Our regulatory policy team provides guidance for our advisers and the public, published on our website and circulated via our social media

channels. This year we updated our guidance for EUSS advisers, and our practice note on Judicial Review case management in addition to a guidance note on explicit and deemed withdrawal of asylum claims. We also made some minor amendments to our published Complaints Scheme to update the document with our new contact details. Most significantly, the policy team undertook a full 12-week consultation which closed in early October related to our new 2024 Code of Standards, with 29 organisations providing responses.

The new Code of Standards sees the OISC move towards a more principle-based regulatory approach. A detailed consultation response document was published in March 2024, which identified both the general support from respondents to the move towards principle-based regulation, and useful insights into where further guidance might be needed or where the wording of the Principles or Codes might be improved. The new 2024 Code of Standards was published in April 2024 and came into effect in September 2024.



31

complaints investigated substantiated breaches against the regulated organisation, while 15 were unsubstantiated in full.

2023/24

In addition, our policy team responded to over 220 enquiries regarding regulatory policy and met with a range of stakeholders, including the Home Office, the SRA, Citizens Advice, and the Legal Services Consumer Panel.

Objective: Enforce

This year we undertook a major review of our approach to identifying, investigating and disrupting those giving immigration advice illegally. We set out a new strategy for our enforcement work, which will see us:

- shift to a significantly more proactive approach to seeking information about instances of illegal advice-giving, including through our engagement work with regional stakeholders and immigration advisers, and by making it easier for anyone to report suspected illegal activities
- focus on how we can disrupt illegal activity, recognising the value of prosecutions where it is in the public interest, but also undertaking a wider set of disruptions where this will

achieve our aim of causing the activity to cease, and being persistent in doing so

- seek to expand the range of powers we have to be able to disrupt effectively and help create a deterrent effect
- step up our activity to prevent illegal advice being given, through education of the advice seeker, developing the immigration advice sector, and creating a deterrent effect by becoming known as a body which has the appropriate powers and is confident in using them to tackle illegal advice
- expand our approach to partnership-working across agencies, including the Home Office and the police, to maximise opportunities for receiving information about illegal advice-giving and for multi-agency disruption, which leverages our resources and maximises our impact

In this reporting year, we have focused on strengthening and utilising our partnerships with relevant agencies and other enforcement bodies to ensure we receive a wide range of intelligence information, allowing us to more effectively



Our policy team responded to over

220

enquiries regarding regulatory policy and met with a range of stakeholders, including the Home Office, the SRA, Citizens Advice, and the Legal Services Consumer Panel.

detect advisers providing poor quality immigration advice and services, and those who are suspected of providing unlawful immigration advice and services. We have engaged with Home Office intelligence and enforcement, the new Professional Enablers Task Force, the Upper Tribunal (Immigration and Asylum Chamber), and worked closely with other legal regulators such as the SRA, BSB, Cilex Regulation, and the Legal Ombudsman, with support from the Ministry of Justice, to ensure that those involved in abuse of the system are identified.

This work, together with increased engagement with advice seeking communities within the regional teams, has seen us receive a record 922 referrals regarding poor quality and/or illegal immigration advice and service provision, compared with 293 referrals in 2022/23. 501 of these referrals concerned advisers who were either OISC regulated or suspected to be providing advice illegally, the remainder were related to advisers regulated by other bodies or who fell outside jurisdiction.

Through our intelligence referrals and complaints received, we also seek to investigate where illegal advice-giving is indicated or suspected. We will seek to take proactive action to disrupt such activity where it occurs, and where appropriate and necessary, we take enforcement action against individuals providing unlawful advice.

In 2023/24 we opened 13 new investigations (8 Section 91, and 5 under Section 92B) and continued investigations on 43 cases carried into this business year. We closed 27 investigations, seeking to disrupt activity with formal warnings, restitutions, warrants executed, prosecution assists, organisations applying for regulation, and the securing of two prosecutions.

Outcomes on prosecutions included a 12-month custodial sentence suspended for two years for fraud and giving unregulated immigration advice by one adviser, and an 18-month suspended sentence for another adviser, who had provided illegal advice while falsely claiming to be a solicitor.

2023/24

In this latter case that adviser was also given a 25-day rehabilitation activity requirement and a curfew running between 9pm and 6.30am for two months.

Objective: Engage

The development of an engagement strategy, which sets out the strategic direction for engaging with stakeholders, has provided clarity on our approach, roles and responsibilities, and governance.

Building on work begun in the last business year to work effectively and efficiently with key stakeholders, we have met regularly with established partners such as the Solicitors Regulatory Authority, Refugee Action, and the Home Office relating to a wide range of issues.

As mentioned under our Enforce agenda, we have ensured that good communication channels exist between ourselves and other bodies with whom we are working collaboratively to

reduce opportunities for illegal immigration advice and abuse of the immigration system.

Within our regulatory work, we have met with advisers and other key stakeholders to discuss proposed amendments to the Code of Standards and the proposed amendments by the Home Office to OISC's fees and charges, ahead of formal consultations being undertaken in both areas. We hosted a round table of advisers in November 2023 to discuss topical issues within the sector and gathered registered advisers for an online conference in March 2024. More than 550 people from across the UK attended the event, with hundreds more viewing the recording later online. Feedback showed that 94% of participants found the conference 'useful' or 'very useful'. Due to the success of the conference, we intend to increase such engagement activity in the future.

Our regional teams undertook 46 separate engagement events during the year and a targeted engagement plan related to



Feedback showed that 94% of participants found the conference 'useful' or 'very useful'. Due to the success of the conference, we intend to increase such engagement activity in the future.

illegal advice provision carried out by the Northern Team, resulted in 4 directly attributable disruptions in the region.

Our regional teams are continuing to build up their local knowledge and networks and a dedicated engagement officer has been appointed to the Northern Team. We are continuously evaluating the information we have and can gather about local advice provision. In 2024/25, we will be collecting additional data on our regulated advisers through new webforms. This initiative will offer the Commissioner a more comprehensive understanding of advice provision across the UK.

Furthermore, the development of surveys to capture stakeholder feedback, will provide us with greater insights and enable continuous improvement.

Objective: Enable

To enhance our regulatory, enforcement and engagement work, our corporate services have continued to support the organisation. Our financial

statements continue to be produced in line with the Government's financial reporting guidance, and we have managed our budget within allocated monies.

We also continued to monitor performance and risks; we ensured staff had key work objectives and appraisals, and we continued to ensure counter anti-fraud activities were maintained across all OISC departments.

We received 46 Freedom of Information requests (FOIs) and 20 Subject Access requests (SARs) in the reporting year.

We responded to 62 within the timeframe. 2 x FOIs and 2 x SARs were out of time as the requests were initially received by the incorrect team.

Our legal team also ensured all OISC regulatory and enforcement decisions were made with reference to consideration of the legal risk.

Development Programme

Our first development programme was formally closed in March 2023. Its focus had been the development of a new



In 2024/25, we will be collecting additional data on our regulated advisers through new webforms. This initiative will offer the Commissioner a more comprehensive understanding of advice provision across the UK.

2023/24

case management system, moving all ICT infrastructure into the cloud and formally exiting from our London office premises moving instead to a fully remote regionally based workforce with appropriate supporting digital infrastructure. This provided a robust foundation on which to launch our second Organisational Development Programme, Aspire, in April 2023.

The aim of this 2-year programme builds on the foundations of the development programme with the ambition to create a high performing organisation and improve productivity with a highly engaged workforce, enabling us to maximise our impact on advice seekers.

During the first year of the programme, we concentrated efforts on modernising our processes, developing our systems, technology, and digital tools across the organisation, supporting a more modern, dynamic, and flexible approach to regulation and enforcement.

Our new case management system (IRIS) hosted on the Salesforce platform (which replaced our inhouse database), has been operational throughout this reporting year. IRIS continues to be developed and improved to ensure the most efficient and effective use by colleagues across the organisation.

We upskilled our staff to maximise the potential of the new technology and will continue to develop these skills in 2024/25 to support our national engagement, regulatory, and enforcement agendas.

We continued to explore our data capability to streamline our processes and to support the organisation in becoming fully data-enabled, with further work continuing into 2024/25.

We applied LEAN methodology to all core processes within the organisation. This has enabled us to identify efficiencies which will form part of our Year 2 Aspire programme objectives during the coming year.

A new modern performance management process and system was designed and implemented across the organisation, with comprehensive training for all managers and staff. This has provided a renewed focus on linking corporate objectives to team and individual goals, with continuous improvement, learning, and growth mindset central to our approach.

A wellbeing strategy was developed to support our staff as they continue to work fully remotely. Indications are that these interventions are having a real impact, with 75% of staff reporting positive mental and physical health in our end-of-year wellbeing survey.

Embedding our values to underpin OISC staff actions and behaviours

A core set of behavioural values was developed collaboratively with staff and an action plan implemented to ensure these values continue to be embedded in everything we do and in all our interactions with each other,

our stakeholders, and the public. These values were further refined during the early part of 2024 to underpin our ambition to develop the culture, skills, and people to become a high-performing organisation.

These values are:

Supportive: We support each other, working as one organisation to deliver our mission.

Progressive: We continuously improve, innovate, and look to the future with curiosity and agility.

Authoritative: We act with authority and professionalism, demonstrating leadership across the advice sector for the benefit of the advice seeker.

Inclusive: We create an environment that is inclusive for all, respecting, valuing, and celebrating our diverse team.

Collaborative: We collaborate, welcoming different perspectives and contributions to drive success.



A wellbeing strategy was developed to support our staff as they continue to work fully remotely.

2023/24

Intelligence, Knowledge and Information Management

During this year we started to develop a strategic analytical capability which can collate and assess meaningful information to help inform effective decision making, including improving the real-time advice provided to operational teams on potential illegal advice-giving activities.

Customer Service Unit

The Customer Service Unit (CSU) Portal was successfully launched in this financial year. This system was implemented to manage external queries and communicate effectively. The new Portal raises cases directly into IRIS, allowing us to manage and process queries, originating from multiple channels of communications, in a more efficient and accountable manner.

The CSU conducted 6 Registration Support Seminars in 2023/2024, providing potential applicants with detailed advice about making an application for Registration. Feedback from the attendees was extremely

positive and showed that the support provided by the CSU had a significant impact in terms of understanding the application process, thereby playing a critical role in providing support and customer service.

The Complaints Portal was also launched allowing complaints to be submitted online rather than by email. Customer satisfaction surveys for both the complainants and the advisers were launched, however, we are refining the process for encouraging a greater response rate in future years.

1.2.3 Business Impact Target

The Immigration Services Commissioner is a 'relevant regulator' for the purposes of section 22 of the Small Business, Enterprise and Employment Act 2015, and therefore the OISC is within the scope of the Regulators' Code.

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

Over the past reporting year, representatives from the OISC visited all four Designated Qualifying Regulators (DQRs) in Scotland and Northern Ireland to discuss the OISC's new Corporate Plan and vision going forward, and the challenges faced by advice seekers and the advice sector both nationally and more specifically within Scotland and Northern Ireland. The regulatory bodies identified what they considered to be the key issues around supply and demand in each of their areas, and the OISC was satisfied in its oversight function that all four DQRs are acting effectively in the regulation of its members who provide immigration advice and services.

Furthermore, the OISC was reassured to note that the regulatory bodies are aware of the vulnerability of consumers in their regions and the importance of an effective complaints systems where things do go wrong.

At each meeting and for future reporting purposes, the OISC

proposed the creation of a new, regulatory performance assessment framework that will build on the methodology of assuring that the four DQR's are continuing to be effective in their approach to the regulation of immigration advice and services.

The Law Society of Northern Ireland

The Society reported that there is one ongoing complaint involving a whistleblowing matter which was to be considered by Professional Conduct Committee (PCC) in April 2024. The Committee may direct to recommend OISC is notified, however, this will be a matter for direction at a later date.

Additionally, the Society confirmed they received two enquires. One resulted in a complaint form being issued for completion which was not returned. The other related to an enquiry from a solicitor for guidance on an immigration matter. No complaint was received.

2023/24

The General Council of the Bar of Northern Ireland

No complaints were received or were outstanding as of 31 March 2024 in respect of the General Council of the Bar.

The Law Society of Scotland

The Law Society reported that they had received three new conduct complaints over the past reporting year and provided relevant details. Updates on previously reported cases were also provided as well as information on more serious cases that were referred to the Scottish Solicitors' Discipline Tribunal (SSDT).

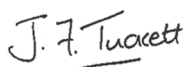
The Law Society also informed us that it has continued work to improve the overall system for handling conduct complaints.

The Regulation of Legal Services (Scotland) Bill was introduced to the Scottish Parliament on 20 April 2023. The Stage 1 call for views closed on 9 August 2023.

The Law Society submitted their response to the Bill and gave evidence to the Scottish Parliament and prepared amendments which the Society considers would help to improve and modernise the conduct complaints process. Stage 2 was initially expected to be completed by 31 May 2024 and the Society currently awaits a new stage 2 deadline from the Scottish Parliament.

The Faculty of Advocates

No immigration complaints were received or were outstanding in the year 2023-2024.



John Tuckett

Immigration Services
Commissioner and
Accounting Officer

27 January 2025

Accountability Report

2.1 Corporate governance report

2.1.1 Directors' Report

These financial statements report the results of OISC for the year 1 April 2023 to 31 March 2024 and incorporate the content required with a Directors' Report, as required by the Government Financial Reporting Manual (FRM). It has been prepared in accordance with any 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 for the Home Department (Home Secretary). Mr John Tuckett was appointed as Immigration Services Commissioner on 8 July 2019 for a period of five years. This has been extended for a further five years, commencing July 2024.

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

Audit and Risk Assurance Committee (ARAC) Members

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.

Name	Role	Appointment Dates
Simon Smith	ARAC Chair	Jan 2019 – Dec 2021 Extended Jan 2022 – Dec 2025
Daniel Bunting	ARAC Member	Apr 2018- Mar 2021 Extended Mar 2021 – Mar 2025
Sue Gallone	ARAC Member	Apr 2018- Mar 2021 Extended Mar 2021 – Mar 2025
Jon Hayes	ARAC Member	Apr 2018- Mar 2021 Extended Mar 2021 – Mar 2025

2023/24

Interests

During 2023/24 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 2023 to 31 March 2024 are set out on pages 72 to 75. The notes on pages 76 to 86 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 2023 to 31 March 2024 and are prepared on an accrual's basis in accordance with any 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.

We have embarked on ambitious capital projects including the development of various systems to support our remote working environment and have the best systems in place to provide our services effectively and efficiently.

The balance sheet position is £2,154k (2022/23 £1,097k) of which intangible assets are £1,616k (2022/23 £600k). The main increase in intangibles is due to the development of our IRIS system.

Total operating expenditure for the year was £5,276k (2022/23 £4,486k) of which £3,968k (2022/23 £3,408k) were employment costs. The increase in employment costs has mainly been due to staff supporting our ambitious capital projects.

Total revenue for the year was £1,375k (2022/23 £1,039k). This was due to a large increase in numbers of new applications for regulation by organisations, applications from individual advisers, and continued registration applications.

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 2024, 98% of invoices were paid within 30 days of receipt (2022/23: 98%). 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.

Environmental and sustainability report

The OISC is a small ALB therefore the organisations operational footprint and environmental impact is minimal. Formal reporting is therefore disproportionate under these circumstances and the OISC is exempt under Greening Government Commitments (GGC) and sustainability reporting guidance.

However, we acknowledge our responsibility to manage and reduce the impact that our work has on the environment.

We are committed to reducing our consumption of resources, using those we must consume more efficiently, and will balance unavoidable emissions where possible.

We aim to minimise the environmental impacts of our operations under the principles of the GGC. GGC disclosures are made in full, by the Home Office in its Annual Report and Accounts.

We also acknowledge the need to provide sustainable solutions as we undertake our regulatory and investigatory activities.

We have adopted the Home Office Environment Policy as it applies to the OISC.

Employment policies

We have continued with a planned programme of employment policy reviews during 2023/24, updating these with our staff representatives and trade unions. Our Health and Safety procedures and site visits guidance have been updated to reflect our fully remote working environment.

2023/24

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, to be treated with dignity and respect. All staff are required to undertake mandatory training in counter fraud, bribery and corruption.

The OISC is not required to produce a statement under the Modern Slavery Act. However, 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.

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 a Statement of Accounts in the form and on the basis set out in any Accounts Direction, in each financial year. The accounts are prepared on an accruals basis and must give a true and fair view of the OISC's income and expenditure, financial position, and cash flows for the financial year. In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FrM) and to:

- observe any 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 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 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 relevant steps to make myself aware of any relevant audit information and to establish that the OISC's auditors are aware of that information. To my knowledge, there is no relevant audit information of which the auditors are unaware.

J. F. Tuckett

John Tuckett
Immigration Services
Commissioner and
Accounting Officer

27 January 2025

2023/24

2.1.3 The Governance Statement

Overview

As the 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 governance

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

The OISC was reviewed in 2014 (review published in 2017) as part of the Triennial Review programme which aimed to ensure that non-departmental public bodies were still needed and complying with principles of good corporate governance. The review concluded that the OISC performed a necessary function

and undertook its regulatory obligations with the aim of providing a good quality service.

In addition, as outlined in section 1.1.5 the OISC was subject to a further review, under the Public Bodies Review Programme in 2023/24. The purpose of this review was to evaluate the governance, accountability, efficacy, and efficiency of existing arm's length bodies. The report stated that the OISC was an agile organisation with strong leadership. It highlighted that the OISC consistently seeks to improve how it operates, to best serve its customers, whilst maintaining alignment with its remit and governmental priorities.

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 the OISC are set out in a governance framework document.

Home Office oversight of the OISC is managed through the Home Office Senior Sponsor (Deputy Director for the 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.

Assessment of effectiveness includes an annual assessment of the Commissioners' activities and performance by the Home Office Senior Sponsor, who reports accordingly to ministers. A detailed report on performance is presented to the

Commissioner at quarterly performance meetings. These meetings are attended by senior individuals across the organisation, and, in most instances, data is drawn from reporting systems including the organisation's case management system IRIS. Representatives from the HOSU also attend.

The Commissioner is supported by an executive management team who provide executive governance, performance management and reporting on financial, strategic, and operational issues against the OISC's annual business plan. Their responsibilities are set out in detail in the OISC's Governance Framework which is being reviewed and updated in 2024/25 following the Public Bodies Review.

2023/24

Performance Management Meeting

The OISC holds a quarterly Performance Management Meeting. This is the opportunity to formally review the organisations performance against the OISC business plan with each member of the Executive reporting on their departments progress. The meeting is chaired by the Commissioner and is attended by each of the Directors supported by the Chief Staff

Officer, Finance Manager, and Head of Knowledge, Information and Performance. A member of the ARAC/Advisory Board is invited to attend to observe the discussions and pose any questions that may relate to their primary function along with the Home Office Senior Sponsor, however, their attendance is not a mandatory requirement of the meeting. There is an agreed terms of reference for the meeting which is reviewed regularly.

Name	Role	Attendance at Performance Meeting
John Tuckett	Commissioner	4/4
Clare Hussain	Director Corporate Operations (joined OISC December 23)	2/4
Mary Sunderland	Director Corporate Operations (left OISC December 2023)	2/4
Karen Eyre-White	Director Service Delivery (mat leave)	2/4
Deirdre Gilchrist	Acting Director Service Delivery (covering mat leave)	2/4
Ade Gault	Director People, Culture and Programmes	3/4

Audit and Risk Assurance Committee

The organisation is supported by an Audit and Risk Assurance Committee (ARAC) providing appropriate independent advice and challenge to give assurance on overall governance arrangements, financial and risk management, and internal audit arrangements. However, as Commissioner, in governance terms, I remain Corporation Sole.

The ARAC currently comprises of four non-executive members, drawn from a variety of sectors. The formal responsibilities are set out in its Terms of Reference and are reviewed regularly. The ARAC meets at least four times a year. Meetings are attended by the Commissioner and relevant members of the OISC's Executive management team. Representatives from internal and external audit, Home Office Sponsorship Unit and the Home Office Senior Sponsor are also in attendance.

Reports of ARAC meetings are recorded in formal minutes.

The ARAC chair conducts an annual self-assessment review of the committee and reports to the Commissioner.

The ARAC has provided challenge on the delivery the 2023/24 Business Plan, reviewed the Corporate and Operational Risk Registers and the OISC's financial position at each meeting, and reviewed key policies.

ARAC member	Attendance
Simon Smith (Chair)	4/4
Daniel Bunting	4/4
Sue Gallone	4/4
Jon Hayes	4/4

2023/24

Advisory Board

2023 saw the introduction of the OISC Advisory Board, accountable to me as Commissioner. The Board provides advice on organisational issues, activities, and relevant performance matters. The responsibilities are set out in its Terms of Reference and meetings are recorded in formal minutes. It was established to ensure appropriate support for and leadership of the OISC, but in governance terms, the Commissioner is the Corporation Sole.

The initial meeting in October 2023 was very much ‘scene setting’ for what is now being delivered in 2024/25. The board is made up of non-executive members (currently the same four members as the Audit and Risk Assurance Committee).

Name of Advisory Board member	Attendance of meetings
Simon Smith	2/2
Daniel Bunting	2/2
Sue Gallone	2/2
Jon Hayes	2/2

An effectiveness review of the Advisory Board has not been undertaken as there is an insufficient evidence base for the Advisory Board for the reporting period. The Advisory Board has since met on 27th June 2024 and is scheduled to meet again on 26th November 2024. A review of the Boards effectiveness and performance will be considered during the year.

Data provided to the Advisory Board and the ARAC Committee is subject to regular scrutiny and challenge. The Commissioner reviews management accounts with Finance monthly. A new reporting tool, OneAdvanced, has also been introduced (June 2024) to improve the recording and monitoring of performance and risk information.

OneAdvanced has created a new suite of risk and performance reporting dashboards, and the appointment of a Data Management Analytics lead (April 2024) is also aiming to strengthen our data capability in evidence-based decision-making across the organisation.

Risk management

The OISC proactively manages risk through its risk management process and Corporate and Operational Risk Registers. The risk management process enables the identification,

prioritisation, and escalation of operational and corporate risks. It identifies the risk owner, pre-control risk level, mitigating actions, and post-control risk level, and facilitates escalation and reporting of risk to appropriate tiers of management to inform business decisions, enable more effective use of resources, enhance strategic and business plans, and strengthen contingency planning.

The Risk Register and risk review process is managed by the Head of Knowledge, Information and Performance Management, and overseen by the Director of Corporate Operations and is formally considered by the Executive Team and the ARAC on a quarterly basis. Additionally, the Integrated Internal Audit programme and work of the Government Internal Audit Agency is informed by regular mapping to ensure adequate coverage of all key areas of risk.

2023/24

2023/24 Key Corporate Risks (classified as Red)

Corporate Risk	Mitigations
<p>A cyber-attack on ICT systems leads to a loss of IT capability or a breach of data confidentiality resulting in loss of access to information and ability to carry out business critical activities.</p>	<ul style="list-style-type: none"> • OISC regularly liaises with NCSC and HOCS regarding threat scenarios likely to impact us. • Working with HOCS to ensure that the OISC meet all Government security standards (NCSC/GCHQ). • Any security incident which could result in a loss of data or service, or damage to OISC’s reputation will be reported, by exception, to the Executive Team. • Deployment of off-site back-up solutions for key platforms.
<p>Support supplied by third parties fails to meet operational requirements and effectively manage security risks associated with the cloud environment.</p>	<ul style="list-style-type: none"> • Ensuring external suppliers deliver the contracted support levels in their delivery of cloud-based services. • Ensuring value for money, compliance with KPIs, and the availability of ICT systems, as well as meeting all HOCS third party assurance requirements.
<p>Staff have insufficient bandwidth to meet competing priorities, predominantly associated with the 23/24 Organisational Development programme, implementation of new ICT systems, and meeting operational targets.</p>	<ul style="list-style-type: none"> • Ensure ongoing open dialogue with all senior leaders via the weekly Senior Leadership Forum. • Ensure there are ongoing processes built into the Organisational Development Programme which takes full account of capacity and prioritises accordingly. • Regular assessment of wellbeing and engagement through quarterly staff surveys.

Corporate Risk	Mitigations
<p>Failure to identify an adviser/ organisation within the OISC scheme, and registered to provide immigration advice, who is unfit or incompetent to provide advice, for example due to limited resources, meaning only a small proportion of organisations can be audited in any one year.</p>	<ul style="list-style-type: none"> • All complaints investigated and followed up. • Resources deployed to audit activity using a risk-based approach to identify those organisations most likely to be non-compliant or unfit/incompetent. • In 2023/24, we will also audit organisations in the B risk category who have not been audited in over 4 years, and those in the A risk category who have not been audited in over 10 years. • Crisis Management Plan in the event that an OISC firm becomes the subject of media attention to be created in QTR 4.
<p>Inability to provide a robust finance function due to inadequate systems and processes.</p>	<ul style="list-style-type: none"> • Workstream within Aspire ODP to develop and implement improved finance systems and processes. • A senior Finance Advisor has been appointed (commenced 11th December 2023) to provide executive support and senior finance management advice to the Head of Finance and the Director of Corporate Operations.

2023/24

Risk appetite

The OISC embraces a calculated approach to risk-taking. Our strategy is grounded in evidence and an assessment of the likelihood and potential impact of risks. As an organisation, we prioritise key risks identified by

the business. We will establish an appropriate level of risk appetite, weighing the potential benefits against the costs of mitigating actions. This process will be conducted consistently and transparently.

Type of Risk	Risk level	Comments
External Environment	Open	The OISC has an open risk appetite to taking well managed risks that promote innovation and value to the customers. Our aim is to be efficient and effective in using public money.
Operational	Minimalist	The OISC is heavily reliant on the information, data, and intelligence it receives in order to effectively regulate. We operate a risk-based strategy for identifying organisations that warrant close regulation of its activities. We therefore have a minimalist appetite for risk.
	Open	The OISC adopts an open risk appetite for the development and enhancement of its internal processes. We endeavour to implement lean and efficient processes where data can be extracted easily to influence performance.

Type of Risk	Risk level	Comments
Financial	Averse	The OISC is averse to risks regarding internal fraudulent behaviour and maintains robust controls designed to deter and detect this type of behaviour. Such controls are reviewed monthly. The OISC also has in place a whistleblowing policy and a process for reporting and identifying serious staff misconduct with appropriate sanctions.
	Averse	The OISC maintains an averse appetite with regards to an overspend of grant-in-aid funding.
Legal	Open	The OISC's statutory legislation has remained unchanged for several years and has been tested on many occasions. We adopt an open appetite to achieving our statutory objectives and to determining the extent of our powers and jurisdiction.
	Averse	We maintain an averse risk appetite to acting illegally or unlawfully or demonstrating behaviour that is likely to give rise to a successful Judicial review challenge.
Reputational	Open	Reputation is key to the successful delivery of the OISC's objectives. We seek to work and secure the engagement of other regulators and organisations to improve the immigration advisory system. We are committed to raising our profile and being seen to be a proportionate regulator. We therefore adopt an open risk appetite about our reputation.

2023/24

Significant lapses of protective security

There were no reportable significant lapses of protective security (e.g. data losses) in 2023/24.

Internal Audit

The Government Internal Audit Agency (GIAA) provide internal audit services for the OISC.

The classification used by the GIAA is as follows:

Substantial	The framework of governance, risk management, and control are adequate and effective.
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management, and control that it could be or could become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management, and control such that it is inadequate and ineffective or is likely to fail.

A programme of four internal audits were carried out in 2023/24.

These were:

- Social Media (Limited)
- Travel and Expenses (Moderate)
- Data Management (Limited)
- Immigration Advisor Complaints (Limited)

The GIAA audit opinion for 2023/24 was Moderate for the OISC.

The recommendations have either been concluded, or work is being undertaken to address them.

Other matters

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

Ministerial directions

In 2023/24 no ministerial directions were given to the OISC.

Whistleblowing

The OISC Whistleblowing Policy and Procedure aligns with the principles of the model policy recommended by the Cabinet Office. The policy allows staff to raise legitimate issues of public interest via the Director of People, Culture and Programmes, through a confidential central reporting email address. During the reporting year, no whistleblowing cases were received, and the policy was reviewed and updated.

Remote working

During this financial year, we have operated as a fully remote organisation, after moving out of our previous headquarters in London in 2022/23, which means our workforce works mainly from home, significantly reducing commuting carbon emissions.

2023/24

Most of our work is undertaken digitally (legal papers must still be in hard copy), and we use shared IT systems to collaborate with each other and external stakeholders. We have made increased use of digital communications methods and enhanced video conferencing capability, reducing the need to travel to meetings, and thereby lowering the levels of associated emissions. This has significantly minimised waste from the OISC and eliminated consumption of electricity, water, and waste products associated with use of an office, and the IT servers housed there, and notably reduced our consumption of paper.

We also adopted a new approach to audits, developing online audits where appropriate, again lowering the levels of associated emissions.

We now hold online assessments, rather than asking applicants to travel to them in London, however, the option to sit the assessment in person is still available if required.

Where we hold all-staff events, we encourage the use of public transport and use buildings with a sustainable environmental policy. Our events were predominantly hosted in the southeast of England where most staff are based.

Functional standards

Government Functional Standards set expectations for the management of functional work across government. They mainly (but not exclusively) relate to corporate services and cross cutting functions.

The suite of functional standards:

- supports the governance, planning, delivery, and assurance of functional work
- supports organisational continuous improvement and professional development

An initial review against Functional Standards was completed in July 2022, focussing on mandatory elements only, across 11 standards considered as relevant for the OISC.

In QTR 3 of 2023/24, a further review was undertaken, which focussed on both mandatory and advisory elements of the following Functional Standards, identified as key focus areas by Home Office:

- Human Resources
- Finance
- Commercial
- Communication

In addition, a light touch review was undertaken regarding mandatory elements of the Project Delivery, Digital, Security, and Counter Fraud Functional Standards, which are areas considered to be of particular importance for the OISC.

The OISC is largely compliant with the Functional Standards, which were within scope of the review, and any actions identified to address issues of non-compliance are currently being implemented.

Compliance with Government Functional Standards was also considered as part of the Public Bodies Review, which began in November 2023, the outcome of which is outlined in section 1.1.5 of this report.

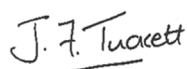
The use of Functional Standards has been embedded into our corporate and business planning processes.

Procurement

We support a sustainable procurement programme. When tendering contracts, we seek to engage with suppliers that adopt a positive approach to environmental and sustainability matters, such as our printing and copying supplier, which has a robust recycling and reducing carbon emissions policy.

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 2023/24 the resources for which I am responsible were subject to appropriate controls.



John Tuckett

Immigration Services
Commissioner and
Accounting Officer

27 January 2025

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 is the head of the OISC and is supported by an Executive Team. The Commissioner is a Ministerial appointee.

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. His tenure has been extended for a further 5 years commencing July 2024.

Remuneration policy

The Commissioner's salary is determined by the Secretary of State for the Home Department.

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.

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

Senior staff remuneration and fair pay disclosure (audited)

	2023/24			2022/23		
	Salary	Pension Related Benefits Accrued in Year	Total	Salary	Pension Related Benefits Accrued in Year	Total
	£'000	£'000	£'000	£'000	£'000	£'000
John Tuckett ⁱ Commissioner	85 – 90 (110 – 115)	37 ⁱⁱ	125 – 130	85 – 90 (110 – 115)	34	120 – 125
Deirdre Gilchrist ⁱⁱⁱ Acting Director, Service Delivery	15 – 20 (70 – 75)	7	25 – 30	0	0	0
Karen Eyre-White ^{iv} Director, Service Delivery	65 – 70 (85 – 90)	34	100 – 105	0	0	0
Clare Hussain ^v Director, Corporate Operations	20 – 25 (75 – 80)	9	30 – 35	0	0	0
Mary Sunderland ^{vi} Director, Corporate Operations	60 – 65 (85 – 90)	24	85 – 90	0	0	0
Adrienne Gault Director, People, Culture & Programmes	90 – 95 (90 – 95)	36	125 – 130	0	0	0

ⁱ The Commissioner works 0.8 FTE.

ⁱⁱ There are no changes in the salary for the commissioner except for the slight increase in the pension contribution.

ⁱⁱⁱ Started acting up into the role from 01/01/2024.

^{iv} Went on maternity leave on 22/01/2024.

^v Joined OISC on 11/12/2023.

^{vi} Left OISC on 08/12/2023.

() Full Year Equivalent are in brackets.

The Commissioner delegated part of the budgetary decision-making powers to directors only in FY 2023-24. These directors were therefore not included in FY 2022-23.

2023/24

	2023/24	2022/23
Band of Highest Paid Commissioner's Remuneration (annualised FTE) - (£'000)	110 - 115	110 - 115
Range of Staff Remuneration, excluding highest paid above (annualised) - (£'000)	24 - 95	25 - 85

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 and the Directors did not receive any benefits in kind for 2023/24 or 2022/23.

Bonuses

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

Fair pay multiples (audited)

In the reporting year, the highest paid director of the OISC was the Commissioner (0.8 FTE). His full-time equivalent banded remuneration in 2023/24 was

£110,000 – £115,000. This is a 0% increase over the previous financial year full-time equivalent banded remuneration of £110,000 – £115,000. All other staff who met the eligibility criteria received pay increases which has resulted in changes in some of the pay ratios.

The average remuneration reflects salary only as no benefits were paid to the highest paid director or to any other employees. There is a 4.91% increase in the average remuneration in respect of the employees of OISC taken as a whole over the previous financial year. The pay ratio information is in the table on the next page.

Pay ratio table (audited)

	2023/24	2022/23
Pay ⁱ and benefits of the highest paid director	112,500	112,500
25 th percentile pay and benefits £	32,923	36,235
25 th percentile ratio	3.42	3.10
Median percentile pay and benefits £	40,750	38,883
Median ration	2.76	2.89
75 th percentile pay and benefits £	49,722	44,037
75 th percentile ratio	2.26	2.55

ⁱThe reported figures are salary only as no benefits were paid to the highest paid director or to any other employees.

The movement in the upper ratios is mainly due to the increase of upper management and senior staff within the organisation. The decrease in the lower ratio is mainly due to some longer standing junior staff leaving who were towards the top end of their banding, and new junior staff recruited not at the top end.

Audit and Risk Assurance Committee (ARAC)

The non-executive directors (NEDs) of the ARAC were paid a flat annual rate of £3,896 per annum (2022/23: £3,750 per annum), except for Chair of Committee who was paid £4,396 per annum (2022/23: £4,250 per annum) for attendance at OISC meetings in 2023/24. The four NEDs who received this are shown on page 30.

2023/24

Pension benefits (audited)

During the year ending 31 March 2024, the Executive Team were members of the Civil Service pension scheme. The table below provides details of their pension benefits.

					2024
	Accrued pensions at pension age as at 31.03.2024	Real increase in pension and related lump sum pension at pension age	CETV at 31.03.24	CETV at 31.03.23	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr John Tuckett Commissioner	5-10	0-2.5	104	68	26
Deirdre Gilchrist ⁱ Acting Director, Service Delivery	20 - 25 plus a lump sum of 55 – 60	0 - 2.5 plus a lump sum of 2.5 - 5	438	406	21
Karen Eyre-White ⁱⁱ Director, Service Delivery	15-20	0-2.5	256	209	16
Clare Hussain ⁱⁱⁱ Director, Corporate Operations	0-5	0-2.5	7	0	5
Mary Sunderland ^{iv} Director, Corporate Operations	0-5	0-2.5	45	25	13
Adrienne Gault Director, People, Culture & Programmes	15-20	0-2.5	320	255	29

ⁱ Started acting up into the role from 01/01/2024.

ⁱⁱ Went on maternity leave on 22/01/2024.

ⁱⁱⁱ Joined OISC on 11/12/2023.

^{iv} Left OISC on 08/12/2023.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements, through either the Principal Civil Service Pension Scheme or ALPHA scheme, introduced on 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.

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 buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment)

2023/24

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.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant as of 31 March 2024.

Staff report table (audited)

Staff costs comprise:

	2023/24	2022/23
	Total ⁱ	Total
	£,000	£,000
Wages and salaries	2,623	2,366
Social security costs	303	265
Other pension costs	683	609
	3,609	3,240
Voluntary exit costs	359	168
	3,968	3,408

ⁱ All staff reported in FY 2023/24 were permanently employed staff.

Average number of persons employed (audited)

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

	2023/24	2022/23
	Total	Total
Directly employed	55.46	54.97
Others ⁱ	0.00	0.52
Total	55.46	55.49

ⁱ Others consists of agency staff

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 2020.

	2023/24	2022/23
	£s	£s
CSPS	679,903	604,206
Stakeholder pension providers	3,310	4,809

For 2023/24, employer contributions of £679,903 were payable to the CSPS (2022/23: £604,206) at one of three rates in the range 26.6% to 30.3% 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 2023/24 to be paid when the member retires and not the benefits paid during this period to existing

2023/24

pensioners. Employees can opt to open a partnership pension account – a stakeholder pension with an employer contribution. Employer contributions of £3,310 (2022/23: £4,809) were paid to the appointed stakeholder pension provider. Employer contributions are age-related, and for the period

1 April 2023 to 31 March 2024, ranged from 8% to 14.75% of pensionable pay.

Employers also match employee contributions up to 3% of pensionable pay.

No contributions were due to Partnership Pension providers at 31 March 2024 (2022/23: £0).

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

Exit package cost band	FY 2023/24			FY 2022/23
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Total number of exit packages by cost band
<£10,000	-	-	-	-
£10,000-£25,000	-	1	1	1
£25,000-£50,000	-	5	5	2
£50,000-£100,000	-	3	3	-
£100,000-£150,000	-	-	-	-
£150,000-£200,000	-	-	-	-
Total number of exit packages	-	9	9	3
Total resource cost/£ⁱ	-	406,713.38	406,713.38	120,315.47

ⁱ Redundancy and other departure costs have been paid in accordance with the provisions of the CSCS, a statutory scheme made under the Superannuation Act 1972. The table above shows total exit costs of £406,713.38 were paid in 2023/24, the year of departure (2022/23: £120,315.47). Total cost of exit packages agreed and accounted for in 2023/24 were £358,938.50 (2022/23: £168,090.35).

Number of persons of each sex employed

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

	2023/24	2022/23
Commissioner ⁱ	1	1
Female (F) staff ⁱⁱ	50	40
Male (M) staff	29	25
Total	80	66

ⁱThe Commissioner is male and ministerial appointment.

ⁱⁱ Five directors were employed through the year all of whom were female of which two are senior civil servants.

Sickness data

During the period from 1 April 2023 to 31 March 2024, 133 sick days were taken by OISC staff. 95 days (71%) were taken as short-term sickness absence and 38 were taken as long-term sickness absence. This equates

to 2.40 days average per person overall compared to the latest comparison figures available from the public sector of 8.50 days average per person. Long-term sickness absence has a disproportionate impact on the organisation, given our relatively small number of staff. Our short-term sickness absence equates to an average rate of 1.71 days per person.

Staff turnover

During 2023/24 the annual turnover of staff was 27.12%, equating to 16 members of staff. This is based on the number of employees leaving as a percentage of the total number of staff (headcount) employed. Eight members of staff left through the Civil Service voluntary exit scheme in December 2023, creating opportunities to refresh skills and create efficiencies.

2023/24

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. The OISC encourages staff involvement in its development and recognises the Public and Commercial Services Union for collective bargaining purposes.

We have embedded the role of the OISC's Staff Voice consultative body into the organisation's engagement process and continue to work with it and the Union Branch Executive Committee's representatives in continuing two-way engagement for our business.

To complement our remote working business model, we promote 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, our recognised union, for its Branch Executive Committee (BEC) members to have access to 52 days' facility time, which can be used between them to carry out 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.

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

There were no losses and special payments in the years ended 31 March 2024 and 31 March 2023.

Remote contingent liabilities

There are nil Tribunal matters that meet the criteria of remote contingent liabilities as of 31 March 2024 (31 March 2023: nil).

Gifts

There were no gifts for the year ended 31 March 2024 (31 March 2023: no gifts).

Fees and charges

OISC costs and fee income are as follows:

Fees and charges table

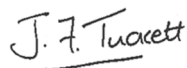
	2023/24			2022/23		
	Costs	Income	Surplus/ (Deficit)	Costs	Income	Surplus/ (Deficit)
	£'000	£'000	£'000	£'000	£'000	£'000
Advisor fees ⁱ	5,276	(1,375)	(3,901)	4,486	(1,039)	(3,447)
	5,276	(1,375)	(3,901)	4,486	(1,039)	(3,447)

ⁱ Increased in 2022 aiming to bring them closer to cost recovery aligning with the governments guidelines in Managing Public Money. Between 14th March -5th June 2024 a consultation in relation to proposed changes to the OISC fee structure was undertaken by the HO and is currently being assessed and considered.

Regularity of expenditure

The OISC 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 2023/24, 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

27 January 2025

2023/24

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 2024 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 2024;
- 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 2024 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 and Regularity of Public Sector Bodies in the United Kingdom (2022)*. 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 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 requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

2023/24

Other information

The other information comprises information included in the Annual Report but does not include the financial statements and my auditor's certificate and report thereon. 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.

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 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 Reports.

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

- adequate accounting records have not been kept 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
- I have not received all of the information and explanations I require for my audit; 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;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;

2023/24

- providing the C&AG with unrestricted access to persons within the Office of the Immigration Services Commissioner from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Immigration and Asylum Act 1999;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Immigration and Asylum Act 1999; 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, I:

- considered the nature of the sector, control environment and operational performance including the design of the Office of the Immigration Services Commissioner's accounting policies.

- inquired of management, 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 on:

- identifying, evaluating and complying with laws and regulations;
- detecting and responding to the risks of 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;

2023/24

- inquired of management, the Office of the Immigration Services Commissioner's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with 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 estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Office of the Immigration Services Commissioner's framework of authority and other legal and regulatory frameworks in which the Office of the Immigration Services Commissioner operates. I focused 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, employment law and pensions legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed 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;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;

- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business

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

2023/24

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

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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General
28 January 2025

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

Financial Statements

2023/24

3.1 Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

		2023/24	2022/23
	Note	£'000	£'000
Revenue from contracts with customers	3	(1,375)	(1,039)
Total operating income		(1,375)	(1,039)
Staff costs	4	3,968	3,408
Other expenditure	5	1,308	1,078
Total operating expenditure		5,276	4,486
Net expenditure	SoCTE	3,901	3,447

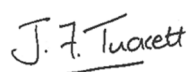
All income and expenditure are derived from continuing activities.
There is no other Comprehensive Net Expenditure

The notes on pages 76 to 86 form part of these accounts.

3.2 Statement of Financial Position

As at 31 March 2024

		31 March 2024	31 March 2023
	Note	£'000	£'000
Non-current assets			
Property, plant and equipment	6	73	86
Intangible assets	7	1,616	600
Total non-current assets		1,689	686
Current assets			
Trade and other receivables	8	144	209
Cash and cash equivalents	11	1,136	2,083
Total current assets		1,280	2,292
Total assets		2,969	2,978
Current liabilities			
Trade and other payables	9	(815)	(1,881)
Total current liabilities		(815)	(1,881)
Non-current assets plus net current assets		2,154	1,097
Assets less liabilities		2,154	1,097
Taxpayers' equity			
General Fund	SoCTE	2,154	1,097
Total taxpayers' equity	SoCTE	2,154	1,097



John Tuckett

Immigration Services Commissioner
and Accounting Officer

27 January 2025

The notes on pages 76 to 86 form part of these accounts.

3.3 Statement of Cash Flows

For the year ended 31 March 2024

		2023/24	2022/23
	Note	£'000	£'000
Cash flows from operating activities			
Net expenditure	SoCNE	(3,901)	(3,447)
Adjustments for non-cash costs			
Depreciation and amortisation	5	94	47
(Increase)/Decrease in trade and other receivables	8	65	(41)
Increase/(Decrease) in trade and other payables	9	(1,066)	1,194
Less movements in trade and other payables not passing through the SOCNE	9	(73)	0
Increase/(Decrease) in provision for liabilities and charges	10	0	(212)
In year non-cash adjustments relating to historical balances		0	46
Net cash outflow from operating activities		(4,881)	(2,413)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(11)	(95)
Purchase of intangible assets	7	(1,013)	(600)
Net cash outflow from investing activities		(1,024)	(695)
Cash flows from financing activities			
Grant-in-Aid	SoCTPE	6,333	5,320
Appropriation of fees to the Home Office	SoCTPE	(1,375)	(1,039)
Net cash outflow from financing activities		4,958	4,281
Net increase/(decrease) in cash and cash equivalents in the year		(947)	1,173
Cash and cash equivalents at the beginning of the period		2,083	910
Cash and cash equivalents at the end of the period	11	1,136	2,083

The notes on pages 76 to 86 form part of these accounts.

3.4 Statement of Changes in taxpayers' equity

For the year ended 31 March 2024

		General Reserve
	Note	£'000
Balance at 31 March 2022		217
Changes in taxpayer's equity for 2022/23		
In year adjustments relating to historical balances		46
Appropriation due to the Home Office		(1,039)
Net Expenditure for Year Ended 31 March 2022	SoCNE	(3,447)
Grant-in-Aid	SoCF	5,320
Balance at 31 March 2023		1,097
Changes in taxpayers' equity for 2023/24		
Appropriation due to the Home Office	SoCF	(1,375)
Net Expenditure for Year Ended 31 March 2024	SoCNE	(3,901)
Grant-in-Aid	SoCF	6,333
Balance at 31 March 2024		2,154

The notes on pages 76 to 86 form part of these accounts.

Notes to the accounts

1. Statement of accounting policies

This Annual Report and Accounts have been prepared and issued by OISC, under directions given by the Secretary of State, with the approval of HM Treasury, in accordance with the Immigration and Asylum Act 1999. The financial statements have been prepared in accordance with the 2023/24 Government Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

1.1 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.

1.2 Changes in accounting policies and standards: New accounting standards adopted

There are no new accounting standards applicable this year.

1.3 Grant-in-aid

Grant-in-aid and grants 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.

1.4 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, approved annually by Parliament. Approvals for amounts required for 2024/25 have been given, and there is no reason to believe future approvals will not be forthcoming.

The OISC was established by the Immigration and Asylum Act 1999, and the Triennial Review into the OISC (published 2017) confirmed that there was a continued need for regulation of immigration advice and services 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 the date of certification, by the Comptroller and Auditor General.

1.5 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.

1.6 Depreciation and amortisation

Assets are depreciated/ amortised as follows:

- Property Plant & Equipment-IT
2-15 years
- Internally developed software
3-10 years

Internally developed software includes software that arises from internal or third-party development for internal or external access. The direct costs associated with the development stage of internally developed software are included in the cost of the asset. These assets are amortised over the useful economic life of 3 to 10 years.

Intangible assets have been capitalised using IAS 38 guidance. Only those solutions for which OISC have direct control over, are identifiable and for which OISC will gain future economic benefits have been included as intangible assets. For these solutions, only development costs for these assets have been capitalised.

1.7 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 consider 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.

1.8 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.

1.9 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, the 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.

1.10 Value Added Tax

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

1.11 Cash and cash equivalents

Cash in the Statement of Financial Position comprises cash at the bank. For the cash flow statement, cash and cash equivalents consist of cash held at the bank.

2. Operating segments

The statutory duty of the OISC, as enacted in the Immigration and Asylum Act 1999, is to promote good practice for 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

	2023/24	2022/23
	£'000	£'000
Advisor fees	1,375	1,039
	1,375	1,039

4. Staff costs

Staff costs comprise

	2023/24	2022/23
	Total	Total
	£'000	£'000
Wages and salaries	2,623	2,366
Social security costs	303	265
Other pension costs	683	609
	3,609	3,240
Voluntary exit costs	359	168
	3,968	3,408

5. Other expenditure

	2023/24	2022/23
	£'000	£'000
Running costs		
Accommodation ⁱ	(29)	165
Information technology ⁱⁱ	653	264
Legal costs	50	34
Advertising and publicity ⁱⁱⁱ	114	4
Office supplies and services	37	40
Costs associated with exiting Bloomsbury Street	0	33
Training, subscriptions & workshops	138	104
External audit fee ^{iv}	55	39
Consultancy ^v	0	91
Other running costs	248	310
Rent ^{vi}	0	132
Dilapidation charges ^{vii}	(52)	52
Non-cash items		
Depreciation and Amortisation	94	47
Provision written back	0	(185)
Provision utilised	0	(52)
	1,308	1,078

ⁱ Accrual of liability of balancing charge for 21BS of £30k was reversed.

ⁱⁱ As we are now a remote organisation, we have an increased reliance on IT, therefore an increased spend.

ⁱⁱⁱ Increase in spend on branding and internal & external communications

^{iv} No non-audit services have been received during the year.

^v Project that was previously being provided from an external consultancy organisation is now being done in house

^{vi} We exited 21BS in November 2022. This resulted in reduction on rent costs with no further payments.

^{vii} No longer any liability for the dilapidation, and so previous year's accrual was reversed.

6. Property, plant and equipment

2023/24	IT	Total
	£'000	£'000
Cost at 31 March 2023	95	95
Additions ⁱ	21	21
Cost at 31 March 2024	116	116
Depreciation at 31 March 2023	(9)	(9)
Charged during the year	(34)	(34)
Depreciations at 31 March 2024	(43)	(43)
Net book value at 31 March 2024	73	73
<i>Net book value at 31 March 2023</i>	86	86

ⁱAdditions include capital accruals of £10k as at 31st March 2024.

2022/23	IT	Office Refurbs	Furn & Off Equip	Computer Equip	Total
	£'000	£'000	£'000	£'000	£'000
Cost at 31 March 2022	0	94	58	279	431
Additions	95	0	0	0	95
Disposals	0	(94)	(58)	(279)	(431)
Cost at 31 March 2023	95	0	0	0	95
Depreciation at 31 March 2022	0	(88)	(58)	(276)	(422)
Charged during the year	(9)	(6)	0	(3)	(18)
Disposals	0	94	58	279	431
Depreciations at 31 March 2023	(9)	0	0	0	(9)
Net book value at 31 March 2023	86	0	0	0	86
<i>Net book value at 31 March 2022</i>	0	6	0	3	9

7. Intangible assets

2023/24	Intangible Asset in use	Intangible Development Expenditure (AUC) ⁱ	Total
	£'000	£'000	£'000
Cost at 31 March 2023	600	0	600
Additions ⁱⁱ	0	1,076	1,076
Disposals	0	0	0
Cost at 31 March 2024	600	1,076	1,676
Amortisation at 31 March 2023	0	0	0
Charged during the year	(60)	0	(60)
Disposals	0	0	0
Amortisation at 31 March 2024	(60)	0	(60)
Net book value at 31 March 2024	540	1,076	1,616
<i>Net book value at 31 March 2023</i>	<i>600</i>	<i>0</i>	<i>600</i>

ⁱ Intangible development expenditure relates to implementation of the internal case management system (IRIS).

ⁱⁱ Additions include capital accruals of £63k as at 31st March 2024.

2022/23	Intangible Development Expenditure	Themis Software	Office Software	Total
	£'000	£'000	£'000	£'000
Cost at 31 March 2022	0	293	26	319
Additions	600	0	0	600
Disposals	0	(293)	(26)	(319)
Cost at 31 March 2023	600	0	0	600
Amortisation at 31 March 2022	0	(273)	(17)	(290)
Charged during the year	0	(20)	(9)	(29)
Disposals	0	293	26	319
Amortisation at 31 March 2023	0	0	0	0
Net book value at 31 March 2023	600	0	0	600
<i>Net book value at 31 March 2022</i>	<i>0</i>	<i>20</i>	<i>9</i>	<i>29</i>

ⁱ Intangible development expenditure relates to the implementation of internal case management system (IRIS).

8. Trade and other receivables

	2023/24	2022/23
	£'000	£'000
Amounts falling due within one year:		
Trade receivables	1	5
Other receivables:		
Sundry debtors	1	27
Prepayments	142	177
Total	144	209

9. Trade and other payables

	2023/24	2022/23
	£'000	£'000
Amounts falling due within one year:		
Trade payables	0	2
Contract liabilities	395	308
Accruals	420	1,571
Total	815	1,881
Capital accruals included in above	73	0

10. Provision for liabilities and charges

OISC do not have any provision for liabilities and charges as at 31st March 2024 (NIL as at 31st March 2023).

11. Cash and cash equivalents

	£'000
Balance at 1 April 2022	910
Net Change in cash and cash equivalents balances	1,173
Balance at 31 March 2023	2,083
Balance at 1 April 2023	2,083
Net Change in cash and cash equivalents balances	(947)
Balance at 31 March 2024	1,136

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

12. 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.

13. Related party transactions

The Home Office is the parent and sponsor body of the OISC. These bodies are regarded as related parties with which the Home Office has had various material transactions with the OISC during the year.

In addition, the OISC has had a small number of transactions with other government departments and other central government bodies.

During the year, no board member, key manager, or other related parties has undertaken any material transactions with the OISC during the year.

The remuneration report on page 50 provides information on key management compensation.

14. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. On 16 January 2025, the OISC rebranded as the Immigration Advice Authority. This change does not impact the content or scope of the activities covered in the report. There have been no adjustments made to the accounts as a result of events after the reporting period.



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