



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

**Annual Report and Accounts
2025-26**



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**Annual Report and Accounts
2025-2026**

**For the period 1 April 2025 to 31 March
2026**

Presented to Parliament pursuant to paragraph 5(2) and paragraph 7(3)(b) of
Schedule 7 to the Northern Ireland Act 1998.

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03 July 2026

Rt Hon Hilary Benn MP
Secretary of State for Northern Ireland
Erskine House
20-32 Chichester Street
Belfast
BT1 4GF

Dear Secretary of State

I have pleasure in submitting to you, as required by paragraph 5(1) of Schedule 7 of the Northern Ireland Act 1998, the twenty sixth Annual Report of the Northern Ireland Human Rights Commission. It shows how the Commission has performed its functions during the year 1 April 2025 to 31 March 2026.

The Annual Report and Accounts includes the Commission's financial statements for the year ending 31 March 2026, which have been prepared in accordance with Paragraph 7 of Schedule 7 of the Northern Ireland Act 1998, and which were certified by the Comptroller and Auditor General on 03 July 2026.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A. Kilpatrick', written in a cursive style.

Alyson Kilpatrick
Chief Commissioner

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It is available for download at www.nihrc.org

Performance Report Overview

Chief Commissioner's Foreword

I am pleased to present the 26th Annual Report and Accounts of the Northern Ireland Human Rights Commission. It is our statutory duty to protect, respect and promote human rights for the benefit of all of the people in Northern Ireland. That is our statutory duty, but it is also our privilege. We are honoured to serve the people of Northern Ireland - all of the people in Northern Ireland, however or whenever they came to live here. The most precious principle, agreed by those who drafted the European Convention on Human Rights and Fundamental Freedoms in 1953, as a direct response to atrocity across Europe, is that of universality. In other words, that every human being is protected by the same rights and protection mechanisms by virtue of their membership of the human race.

Only when every individual is protected, will any individual be protected. That is the enduring lesson from events at home and abroad. Not every individual, however, has always enjoyed human rights to the same extent. The Commission knows that and will continue to address disparities. If we fail to address disparity in the enjoyment of rights, we will fail to honour human rights as understood back in 1953.

We continue to promote fundamental human rights as the foundation of peace, democracy and the rule of law across the world. We have noted that Northern Ireland was, and continues to be, testament for the curative nature of universal human rights; that ensure security and diminish risk. Our human rights at home are affected by and affect human rights abroad. The Commission continues to play its part internationally for example within the European Network of National Human Rights Institutions (ENNHRI) and the Global Alliance of National Human Rights Institutions (GANHRI). I was honoured to be elected, in 2025, as Secretary/Vice Chair of GANHRI.

I referred in previous years to the Commission's challenge in discharging its duties, following incremental cuts to our budget. I am pleased to report that our sponsor department, the Northern Ireland Office, has listened and responded by increasing our budget, by a modest amount but enough that we have been better able to discharge our duties. The Belfast (Good Friday) Agreement established the Commission as an independent body to hold government and public authorities to account for their legal promise to honour human rights and equality. We have been working with the UK Government and the devolved Assembly at Stormont, to empower them to fulfil their promise and to hold them to account should they fail to do so.

A true measure of commitment to human rights is the acceptance of robust oversight, enabled by government, when it would be easier for them to undermine it. I can report that despite ongoing robust challenge by us, we have seen relationships strengthen and professional respect build. That has a corresponding positive impact upon our ability to serve the people of Northern Ireland. We trust it will continue, with that shared objective clearly at the forefront of everyone's work.

Northern Ireland is a great place to live, work and visit. That makes it a great place in which to invest for the future. But we will only reap the benefits if we continue to be viewed as such. Others looking to Northern Ireland need to know that we value all of our people and guarantee that their human rights are applied universally and effectively. With our increase in capacity we intend to increase our efforts to reach people where and when they need us. We want to identify those who need us, even if they have never engaged with us before. We will increase our efforts to ensure that government and public authorities do their bit to help people, when and where they need it, and that they do so from a sound human rights perspective.

Finally, on behalf of the Commission I welcome the opportunity to thank all those partners, stakeholders, friends and colleagues who have supported us and have kept us to our promise by their constructive challenge. Some engagement is public, some is very private, we value both. We cannot do our work properly without it. We want to do more and we want to know what more we can do. As Chief Commissioner, I cannot do my work without the support and advice of the team within the Commission, staff and Commissioners alike, and I am personally very grateful to them.

Alyson Kilpatrick
Chief Commissioner

Statement of Purpose and Activities of the Organisation

Introduction

I am pleased to report on the work of the Northern Ireland Human Rights Commission in 2025-26.

This section of the Performance Report outlines the strategic context and the discharge by the Northern Ireland Human Rights Commission of its statutory functions, as prescribed by the Northern Ireland Act (NI) 1998. This includes:

- Organisational Structure
- What we do
- Key objectives
- Key Performance Indicators
- Key risks facing the Northern Ireland Human Rights Commission

The Commission was established by the Belfast (Good Friday) Agreement. Our governing legislation is the Northern Ireland Act 1998, as amended by the Justice and Security (Northern Ireland) Act 2007 and the European Union (Withdrawal Agreement) Act 2020.

The Commission is a National Human Rights Institution with A status accreditation from the United Nations. This recognition affords special access to the United Nations Human Rights Council and treaty bodies. It means that the organisation operates independently in full accordance with the United Nations General Assembly Resolution 48/134 (the Paris Principles). Further information is available at: [Principles relating to the Status of National Institutions \(The Paris Principles\) | OHCHR](#)

The Commission is also a non-departmental public body, and receives grant-in-aid from the United Kingdom government through the Northern Ireland Office. It reports to Parliament through the Secretary of State for Northern Ireland.

Organisational Structure



What we do

The Commission’s primary role is to make sure government and public authorities protect, respect and fulfil the human rights of everyone in Northern Ireland. We also help people understand what their human rights are and what they can do if their rights are violated or abused. To pursue this objective, we consider the full range of civil, political, social, economic and cultural rights. Our work is based on the international human rights treaties ratified by the United Kingdom government, domestic legislation and relevant soft law standards.

The statutory functions of the Commission in accordance with the Northern Ireland Act 1998 are:

1. keeping under review the adequacy and effectiveness in Northern Ireland of law and practice relating to the protection of human rights.
2. advising the Secretary of State and the Northern Ireland Executive of legislative and other measures which ought to be taken to protect human rights—as soon as reasonably practicable after receipt of a general or specific request for advice; and on such other occasions as the Commission thinks appropriate.
3. advising the Northern Ireland Assembly whether legislative Bills are compatible with human rights
4. providing advice to the UK Government and Westminster Parliament on matters affecting human rights in NI.

5. conducting investigations on systemic human rights issues. To do so, we may enter places of detention, and can compel individuals and agencies to give oral testimony or to produce documents.
6. promoting understanding and awareness of the importance of human rights in Northern Ireland. To do so, we may undertake or support research and educational activities.
7. providing legal assistance to individuals and initiating strategic cases, including own motion legal challenges.
8. monitoring the implementation of international human rights treaties and reporting to the United Nations and Council of Europe.
9. working in partnership with the Irish Human Rights and Equality Commission as mandated through the joint committee created in accordance with the Belfast (Good Friday) Agreement.

The Commission is mandated in accordance with Article 2(1) of the Protocol on Ireland/Northern Ireland of the European Union Withdrawal Agreement to ensure there is no diminution of rights protected in the 'Rights, Safeguards and Equality of Opportunity' chapter of the Belfast (Good Friday) Agreement as a result of United Kingdom's withdrawal from the European Union.

The Commission's statutory functions for this purpose in accordance with the European Union (Withdrawal Agreement) Act 2020 are:

1. monitoring the implementation of Article 2(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement (rights of individuals).
2. reporting to the Secretary of State and the Executive Office in Northern Ireland on the implementation of Article 2(1)—as soon as reasonably practicable after receipt of a general or specific request for such a report, and on such other occasions as the Commission thinks.
3. advising the Secretary of State and the Executive Committee of the Assembly of legislative and other measures which ought to be taken to implement Article 2(1)—as soon as reasonably practicable after receipt of a general or specific request for advice, and on such other occasions as the Commission thinks appropriate.
4. advising the Assembly (or a committee of the Assembly) whether a Bill is compatible with Article 2(1)—as soon as reasonably practicable after receipt of a request for advice, and on such other occasions as the Commission thinks appropriate.

5. promoting understanding and awareness of the importance of Article 2(1); and for this purpose we may undertake, commission or provide financial or other assistance for—research, and educational activities.
6. bringing any appropriate matters of relevance to Article 2(1) to the attention of the Specialised Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland established by Article 165 of the Withdrawal Agreement.
7. bringing judicial review proceedings in respect of an alleged breach (or potential future breach) of Article 2(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement; or intervening in legal proceedings, whether for judicial review or otherwise, in so far as they relate to an alleged breach (or potential future breach) of Article 2(1).

The Commission is also designated, with the Equality Commission, under the United Nations Convention on the Rights of Disabled Persons as the independent mechanism tasked with promoting, protecting and monitoring implementation of the Convention in Northern Ireland.

We also engage with other the National Human Rights Institutions in the United Kingdom on issues of common interest.

Our Annual Statement¹, published in December each year, records how much progress has been made towards meeting human rights obligations in Northern Ireland. This strongly informs our future work priorities.

The Commission's work is based on five objectives agreed in our Strategic Plan 2025-28. Each objective is one of substantive public interest, where we believe a real and lasting impact can be made to benefit the lives of people in Northern Ireland.

1. Greater prioritising and embedding of human rights in law, policy and service delivery;
2. More people, communities and organisations understand and respect human rights;
3. Effective access to justice and remedies for people and communities who have their human rights violated or abused;
4. To be a learning organisation, improving our skills to achieve the greatest impact;

¹ [Publication - Annual Statement 2025 | Northern Ireland Human Rights Commission \(nihrc.org\)](https://www.nihrc.org/publication-annual-statement-2025)

5. Effective and efficient delivery of our corporate obligations as a public authority.

The Commission's five strategic objectives are broadly reflected and align with a series of Key Performance Indicators designed to measure effectiveness in delivering our mandate.

Key Performance Indicators

1.1 Greater prioritising and embedding of human rights in law, policy and service delivery

1.1 (a) Instances of the Commission participating in working groups or regular engagement with government, legislatures and other public authorities to advance human rights

The Commission provided advice to Parliament and the NI Assembly on a number of legislative bills. These covered a broad range of public policy matters, and included: the Justice Bill; Sign Language Bill; School Uniform Bill; Crime and Policing Bill; Border Security, Asylum and Immigration Bill; Inquiry (Mother and Baby Institutions, Magdalene Laundries and Workhouses) and Redress Scheme Bill; Administrative and Financial Provisions Bill; Adult Protection Bill; Fraud, Error and Recovery Bill; and, Sentencing Bill. The Commission also provided advice to individual MLAs on the compatibility of proposed Private Members' Bills with human rights law.

The Commission attended regular meetings with the UK Government Human Rights Team and the devolved administrations to discuss international examination processes. A number of meetings of the Treaty Working Group were hosted by the Commission and attended by representatives from Northern Ireland Executive Departments and the Northern Ireland Office. The meetings provided a forum for discussing international examination processes.

Throughout this business year the Commission continued to engage in discussions regarding the composition of the National Preventive Mechanism and also maintained its observer status role.

The Commission continued to meet regularly with the NIO policy team to discuss policy matters. It also continued to engage intensively on the implementation of Windsor Framework Article 2 (WFA2).

The Commission has held regular meetings throughout the year with officials from a range of departments and public bodies including the Executive Office, the Department of Justice, the Northern Ireland Office, the Department of Foreign Affairs and a Home Office advisory group, the Independent Monitoring Authority, NICCY, the Commissioner for Victims and Survivors, to discuss human rights issues including WFA2.

The Commission joined ECNI and the Irish Human Rights and Equality Commission (IHREC) in November for the annual meeting associated with the work of the three Commissions on the island of Ireland dimension to WFA2.

The Chief Commissioner met with the Secretary of State for Northern Ireland and the Minister for Justice on both WFA2 and wider human rights issues.

1.1 (b) Instances of the Commission providing government and other public authorities with advice or publishing research (upon request or unsolicited).

The Commission provided briefings and advice to government, full details of which are available in its Annual Statement 2025 which can be found at [Publication - Annual Human Rights Statement 2025 | Northern Ireland Human Rights Commission](#)

The advices were on wide range of matters progressing in Parliament and in the NI Assembly, including: the Border Security, Asylum and Immigration Bill, the Home Office Earned settlement Scheme; the Legacy Framework and NI Troubles Bill; the Executive Office Mother and Baby Homes and Redress Scheme Bill; the Department of Health Adult Protection Bill; Department of Communities Disability and Work consultation and the proposed Disability Strategy; engagement with the Department of Finance on the Northern Ireland Executive mandated Public Procurement and Human Rights Policy; the Department of Health regarding a potential for Public Health Bill and on proposed reforms to ensure the effective operation of the independent custody visitors scheme; the Department of Justice on Victims and Witnesses of Crime, on proposals to criminalise sexually explicit deepfake images, and relating to the human rights implications of restorative justice. It also provided advice to the Belfast Health and Social Care Trust on the use of body worn cameras.

On WFA2, key pieces of advice included a joint submission to the NI Scrutiny Committee on Strengthening Northern Ireland's Voice in the Context of the Windsor Framework; a joint submission to the Independent Review of the Windsor Framework; and engagement with the NI Scrutiny Committee on the Crime and Policing Bill and with the JCHR on their inquiry in Artificial Intelligence.

In June the Commission published independent research on The Environment, Human Rights and the Windsor Framework alongside a Commission briefing paper and recommendations. This was followed by a further independent research publication in December, exploring WFA2 Enforcement and Remedies.

1.1 (c) Instances of civil society organisations seeking advice from the Commission in engagement with public authorities.

The Commission continued to engage with civil society through its monitoring and policy advice work and partnered with NGOs to support the promotion of human rights. Examples of this work included: support

provided to groups representing the Traveller community in relation to the Housing Executive assessments; engagement with a coalition of civil society groups advocating in support of the Human Rights Act; meeting with the Disability Stakeholder Forum on proposed government social security reform and the incorporation of the CRPD; representation at the 2025 ICEL conference; engagement with the University of Leeds Disability Centre on proposals for an accessibility law reform.

In conjunction with the Bingham Commission the Commission provided a presentation to a range of experts and civil society groups on the Covid-19 Inquiry's Second Report. It also met a number of civil society organisations in relation to the COMEX Committee reporting cycle. The Commission met with victims groups representatives to provide advice on the Inquiry (Mother and Baby Institutions, Magdalene Laundries and Workhouses) and Redress Scheme Bill. It also engaged with academics and civil society groups to discuss the implications of UK Supreme Court judgment on *FWS v Scottish Ministers* judgment.

Engagement and partnership with civil society remains a critical part of the Commission's work on WFA2. Throughout the year, staff met with a range of groups including the Human Rights Consortium, Barnardos, RNIB, Unison, Friends of the Earth and ICTU and presented to the UK Friends of the Academy of European Law and postgraduate students at UU and QUB. The Commission participates as an observer in the NI UK EU Civic Working Group and the Ad Hoc Group on North-South and East-West Co-operation.

1.1 (d) Instances of the Commission providing oral evidence to parliamentary Committees or officials (or analogous e.g. public inquiries).

The Commission provided evidence to a number of parliamentary and NI Assembly Committees during the year. This included: the Committee for Education on the School Uniforms Bill; the Executive Committee on its Inquiry into the Mother and Baby Institutions, Magdalene Laundries and Workhouses and Redress Scheme Bill; the Health Committee on the Adult Protection Bill; the NI Affairs Committee and the Joint Committee for Human Rights on the NI Troubles Bill; the Committee for Justice on the Justice Bill. The Commission also gave oral evidence to Independent Inquiry on the Windsor Framework.

1.1 (e) Instances of engagement by public authorities (including department officials) with the Commission's training and education programmes.

The Commission continued to operate with a limited budget for education and training delivery. In partnership with the NI Civil Service classroom sessions were delivered to officials with responsibility for developing policy and legislation. Presentations were made to the Office of Examiner of

Statutory Rules on Windsor Framework, Article 2(1). The Commission also engaged with the NI Assembly research staff on its role and agreed to develop a bespoke training programme for research staff.

1.2 Law and policy makers at all levels, consider and address the human rights impacts the Commission identifies through our advice, research, investigations and reports to the United Nations and Council of Europe.

1.2 (a) Instances of the Commission's advice and recommendations reflected in legislative processes (including amendments to Bills).

During this year the Department of Justice in NI progressed a Legislative Consent Motion through the Assembly which addressed clauses included in the Westminster Policing and Crime Bill in line with Commission advice. The Committee for Education also reflected advice provided by the Commission in its report on the School Uniforms Bill. The Committee agreed the insertion of a schedule requiring due consideration to the UN CRPD. The Adult Protection Bill was introduced to the NI Assembly reflecting advice provided by the Commission in 2021. The Justice (NI) Bill was also progressed and contained a number of clauses that conformed with advice provided by the Commission.

In line with the Commission's advice, the Department of Health NI progressed a Legislative Consent Motion relating to the Mental Health (Northern Ireland) Order 1986 to ensure compatibility with the Human Rights Act. An amendment was also made to the School Uniforms Bill informed by the Commission's advice which required schools to have regard for the practicality of required school uniforms.

In line with advice provided by the Commission, the Department of Justice introduced the Criminal Justice (Sentencing) Bill to the NI Assembly. The Bill included provisions relating to hate crimes reflecting concerns raised by the Commission. The NI Troubles Bill was also introduced in the UK Parliament. This makes a number of amendments to the 2023 Act that reflects advice provided by the Commissions to the Joint Committee on Human Rights.

1.2 (b) Instances of UK Parliament and NI Assembly inquiry reports and letters that reflect or cite the Commission's advice.

Concerns raised by the Commission regarding the institutions and measures introduced to address the Legacy of the NI conflict were reflected in correspondence from the NI Affairs Committee to the Secretary of State. A subsequent report from the Committee also pertaining to the UK Government's approach to legacy made extensive reference to comments provided by the Commission. Correspondence

from NI Affairs Committee to PSNI relating to policing the border further reflected advice contained in the Commission's annual statement.

A report from the NI Assembly Education Committee made extensive reference to advice provided by the Commission, including to the UN Convention on the Rights of Persons with Disabilities. Similarly, the Committee for Justice report on the Justice (NI) Bill made extensive reference to advice provided by the Commission. The Committee's report on the Legislative Consent Motion on the Border Security, Asylum and Immigration Bill also included reference to the Commission's advice; and the Joint Committee on Human Rights report on the Bill referenced the advice, specifically on the subject of coerced or trafficked individuals.

The report by the Northern Ireland Scrutiny Committee on Strengthening NI's Voice in the context of the Windsor Framework, referenced NIHRC and ECNI recommendations and made several recommendations in line with that advice.

The Independent Review of the Windsor Framework also referenced NIHRC and ECNI concerns re: WFA2 and recommended due regard for WFA2 in drafting legislation and monitoring of relevant EU legislation.

The Commission's advice was reflected in correspondence between the House of Lords NI Scrutiny Committee and the Minister during scrutiny of the UK Crime and Policing Bill.

The HL NI Scrutiny Committee also wrote to the Ministry of Justice regarding the Sentencing Bill, enquiring about consideration of WFA2 compliance and its inclusion in Explanatory Notes, 21 November 2025.

In response to a Parliamentary Question from Claire Hanna MP to SSNI on the findings and recommendations in the Remedies and Enforcement research, Secretary of State welcomed the report and indicated he was considering the findings.

The Secretary of State for Northern Ireland and, separately, the First and deputy First Minister, replied in writing to the NIHRC/ECNI Annual Report on the Implementation of WFA2 2023/24.

1.2 (c) Instances of public authorities adopting advice received from the Commission when developing and implementing policies.

The Department of Justice progressed a number of Legislative Consent Motions relating to the Policing and Crime Bill in line with Commission advice. It also sought to address the Commission's advice relating to the Restorative Justice Protocol. The Department for Communities disability strategy broadly reflected advice provided by the Commission relating to engagement with disabled people. The Northern Ireland Executive Office Framework for Race Relations proposed a model which seeks to align with

the international human rights framework in accordance with advice provided by the Commission.

Revised Guidance on Making Legislation, published by the Cabinet Office, states that Explanatory Notes to primary legislation should refer to WFA2 obligations as part of the legal background, where relevant.

1.2 (d) Instances of the Commission's treaty reporting recommendations reflected in committees' concluding observations, reports (including United Nations Special Rapporteurs) and activities.

The Committee of Experts on Violence against women in the UK issued its baseline report on the UK in June 2025. The report makes eleven specific references to the submission provided by the Commission.

The Commission also provided an update to the UN Human Rights Council on the implementation of UPR recommendations in the UK. It took part in the UN Global Compact meeting on UK social mobility to assist in formulating recommendations.

In response to a letter from the UNCRPD Committee to UK Govt. requesting information on Welfare Reform / Green Paper under follow up activities at the 33rd session, the Commission submitted for information its Submission to DWP on the 'Pathways to Work' Green Paper; and The IMNI statement on welfare reform concerns. The Commission also engaged with the Council of Europe COMEX mid-cycle report, the SR Right to Education – Annual Thematic Report on Curriculum, Pedagogy and Assessment, and the ENNHRI Rule of Law report.

1.2 (e) Instances of international organisations and networks engaging with or seeking advice and input from the Commission.

The Commission continued to support the Global Alliance of National Human Rights Institutions (GANHRI), the European Network of National Human Rights Institutions (ENNHRI) and the Commonwealth Forum of National Human Rights Institutions (CFNHRI). The Chief Commissioner continued in the global leadership role of Secretary of GANHRI and as member of its governance bureau. She also remained a member of the board of ENNHRI. The Commission was represented at senior leadership levels in various working groups, including Chair of the ENNHRI Finance Committee and Communications Working Group Chair, and membership of the management board of the CFNHRI.

Throughout the business year the Commission continued to work with the Irish Human Rights and Equality Commission in their role as the Joint Committee under the Belfast (Good Friday) Agreement.

Other examples of engaging with international organisations and networks during the year included: Commission participation in an OHCHR seminar on national mechanisms for reporting and follow up; inputs to GANHRI proposals on national mechanisms for reporting and follow up; the drafting of advice related to a civil society resolution on behalf of GANHRI for the UN Human Rights Council; contribution to an ENNHRI UNCRPD Committee paper on non-retrogression and a ENNHRI statement to inform the Council of Europe Ministerial Conference on the European Convention on Human Rights and Migration.

The Commission also presented to an OSCE peer-learning workshop on the role of NHRIs in monitoring the human rights compliance of counter-terrorism measures and was represented at the ASEM conference on future-proofing AI.

The Commission continued its international engagement relating to WFA2. DM staff engaged with the Fundamental Rights Agency's Charter Expert Group and participated in an 'All-island Stakeholder Forum' hosted by the European Economic and Social Committee (EESC) on the theme of 'Mobility across the island of Ireland after Brexit.' The EESC opinion on 'Looking to the Future of EU-UK relations: 2026 Review of the Trade and Cooperation Agreement', included reference to human rights in NI, in line with NIHRC views expressed at the event.

Further to meetings between the 3 Commissions and MEPs in Brussels in February, the EP Committee on Civil Liberties, Justice and Home Affairs opinion on the review of the TCA, referred to the importance of Article 2 of the Windsor Framework and wider human rights issues, consistent with advice provided.

The European Data Protection Board adopted its opinion on the European Commission's draft adequacy decisions re: UK data protection standards, encouraging EU monitoring of several issues, consistent with NIHRC concerns.

The Ad Hoc Group on North-South and East-West Co-operation raised NIHRC research and recommendations on WFA2 and the Environment at its meeting with the Co-Chairs of the UK EU Specialised Committee.

Growing awareness of NIHRC work on WFA2 was seen in the ENNHRI Rule of Law report referencing the lack of response from the Northern Ireland Executive Office or the Secretary of State to the DM Annual Report and compliance issues relating to legislation. The Commission was also invited to give a presentation with ECNI to UK Friends of the Academy of European Law.

2. More people, communities and organisations understand and respect human rights

2.1 The Commission's promotional activities increases understanding and awareness of human rights in Northern Ireland.

- (a) *Instances of the Commission represented in print/broadcast media and third-party reports (including academic articles)*
- (b) *Instances of social media engagement*
- (c) *Instances of engagement with Commission events*
- (d) *Levels of website traffic*

The Commission continued to attract strong media interest throughout 2025–26, with sustained coverage across broadcast, print and digital outlets. Media coverage frequently focused on legacy related issues, welfare reform, Article 2 of the Windsor Framework, education related matters and the Commission’s Annual Statement.

Social media remained a central channel for promoting the Commission’s work and raising awareness of human rights issues. Activity continued across Bluesky, X, Facebook and LinkedIn, with LinkedIn generating particularly strong engagement and follower growth throughout the year. Content highlighted legal and policy developments, stakeholder engagement, research launches, vacancies, public events and international human rights milestones. Engagement peaked around major moments such as Human Rights Day and International Women’s Day.

Digital engagement supported wider awareness raising efforts, including the promotion of the Shared Goals podcast series, which featured episodes on climate change, poverty, gender equality and human rights, delivered in collaboration with partners such as NICCY Youth Panel, FactCheckNI and the UN Special Rapporteur on extreme poverty & human rights. Chief Commissioner activity including speeches, international engagements and evidence sessions before parliamentary committees including the Northern Ireland Affairs Committee and Joint Committee on Human Rights, also generated notable engagement across platforms.

Public facing events were a core element of the Commission’s promotional activity. These included research launches, the Annual Lecture in partnership with the Bar of Northern Ireland, the Strategic Litigation Forum, and the NI Sport and Human Rights Forum. Community engagement was also supported through participation in large scale public events such as the Great Refugee Picnic. Attendance at all events spanned a broad stakeholder base, including civil society organisations, public

bodies, government departments, legal professionals, academics, schools, youth groups and international partners.

The Commission's launch of its independent research on The Environment, Human Rights and the Windsor Framework, and the Commission's briefing paper, was attended by approximately 55 participants from civil society, public authorities, academia and the legal profession. Half of those attending in person provided feedback, with all respondents describing the event as very useful and very well organised.

The Annual Statement with a keynote speech on the European Convention on Human Rights from Lord Anderson KBE KC, was launched at Stormont on 8 December. It attracted over 300 participants through in person attendance and livestream online views. All feedback received rated the event positively in terms of usefulness and delivery.

Also in December, the Commission launched independent research on WFA2: Enforcement and Remedies. The event drew an audience of approximately 90 attendees from a wide range of backgrounds, including government departments, civil society organisations, academics and legal practitioners, and generated positive feedback from participants.

The Commission's website also continued to perform as a key information hub. Website usage increased notably during periods of recruitment activity and major publications, with the most visited pages consistently including the homepage, careers, publications and key policy or research updates, including the Annual Statement publication in December. The Commission aims to offer a user-friendly website experience and upload content and publish documents in line with Web Content Accessibility Guidelines WCAG 2.2 level AA.

2.2 The Commission's education activities increase the capability of individuals, communities and organisations to promote and protect human rights.

2.2.1 Levels of engagement with the Commission's activities (including measurement of satisfaction and reports of increased understanding)

The Commission delivered an extensive programme of education and engagement activities throughout the reporting period, reaching individuals, communities and organisations across Northern Ireland and supporting increased capability to promote and protect human rights.

The Commission engaged with students in secondary schools, further education colleges and universities. Workshops and careers sessions were delivered to large and small groups, ranging from GCSE and A-level pupils to undergraduate, postgraduate and doctoral students. Feedback consistently demonstrated high levels of satisfaction and impact. Across

multiple schools and colleges including Clounagh Junior High School, Mount Lourdes Grammar School, Omagh Academy, Strabane Academy, St Louise's College, Priory Integrated College, Dungannon Integrated College and others typically over 90% of students reported increased knowledge of the Commission and greater understanding of human rights. In many instances, 100% of respondents rated sessions as Very Good or Good and confirmed improved understanding of both human rights and the Commission's role.

Higher education engagement included presentations to Queen's University Belfast and Ulster University law, masters and doctoral students on the work of the Commission, human rights law and drafting policy submissions. Participation numbers were smaller, but feedback was consistently positive, indicating increased understanding of human rights mechanisms and the Commission's functions. The Commission also hosted a Queen's University Belfast law student on a 100-hour placement, further supporting applied learning.

Strong engagement was also delivered with community groups and organisations. Multiple workshops were delivered through programmes such as Mencap Heroes and Mencap Heroes Plus across several locations. These sessions engaged young people with learning disabilities and reported positive feedback, supporting increased understanding in accessible and inclusive settings. Engagements with Rural Support, Migrant NI (with Law Centre NI), Street NI and Volunteer Now also demonstrated effective outreach beyond formal education settings.

Youth engagement extended to careers fairs, school workshops, youth and staff training. Workshops with Youth Action staff reported that 90% of participants felt their knowledge of human rights had improved. Participation in events such as the Peace Academy at Ashfield Boys' High School further supported awareness and dialogue among young people.

The Commission also engaged with professionals and educators. A Professional Learning Event with the Northern Ireland Assembly Education Service reached approximately 100 teachers, promoting the Commission's school workshops.

Across the reporting period, satisfaction levels were consistently high. Where formal feedback was collected, results repeatedly showed between 95% and 100% of participants reporting increased knowledge of human rights and the work of the Commission, alongside strong positive ratings for session quality and delivery.

3. Effective access to justice and remedies for people and communities who have their human rights violated or abused

3.1 The Commission delivers support to individuals and groups who seek assistance and successfully exercises its legal and investigatory powers.

3.1 (a) A majority of applications by the Commission to courts and tribunals for leave to appear or provide written submissions are granted.

The Commission continued its involvement in the challenge to the NI Troubles (Legacy and Reconciliation) Act 2023, being granted leave to enter written and oral submissions before the UK Supreme Court. The hearing of the challenge took place in October 2025 and judgment was reserved. The application to intervene before the European Court of Human Rights, in *Ireland v the United Kingdom*, has not yet been determined due to the anticipated judgment in *Dillon and Others*.

The Commission sought, and was granted, leave to enter written submissions before the UK Supreme Court in an application by the NI Secretary of State regarding a decision to disclose gists of information where Public Interest Immunity is asserted. The hearing took place in June 2026.

The Commission was granted leave to appear as a third party in a judicial review challenge on breach of statutory duty under the Housing (NI) Order 1981 and the lack of suitable accommodation for Travellers. The Commission made both written and oral submissions, drawing on its previous investigation report on Traveller accommodation, 'Out of Sight, Out of Mind'. This matter was heard as a rolled-up hearing in February 2026 and judgment is awaited.

3.1 (b) Instances of the Commission's submissions reflected in the judgment of the matter.

The Commission objected to an application, to the UK Supreme Court by the NI Secretary of State, to appeal the decision of the NI Court of Appeal to stay the ongoing challenge to the Illegal Migration Act 2023. The Commission made written submissions in response, and the appeal was refused by the UK Supreme Court on the basis that the application did not raise a point of law which is arguable or of general public importance.

The UK Supreme Court handed down judgment in a case relating to the disclosure of gists in a coronial inquest, and in which the Commission

intervened as a third party. The judgment was in favour of the Applicant, with little reference to the Commission's human rights submissions.²

Given the expected judgment in the matter of *Dillon and Others* from the UK Supreme Court, the Commission's ongoing challenge to the Illegal Migration Act 2023 and support of an individual before the Social Security Appeal Tribunal on eligibility for Bereavement Support Payment, have been stayed.

3.1 (c) The Specialised Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland of the European Union Withdrawal Agreement accepts referrals and reflects advice provided by the Commission.

Nothing to report.

3.1 (d) Instances of support provided to individual clients.

The Commission responded to 411 requests for legal assistance in 2025-26 across a broad range of issues, with health and social care, housing and immigration complaints featuring most strongly. Individuals engaging with the legal team were provided with a range of supports including referral to other agencies, information and advice about human rights as applicable in their circumstances.

The Commission's board considered seven applications for legal assistance across the year, granting assistance in three cases. These related to third party interventions in cases before the NI High Court and UK Supreme Court.

3.1 (e) Instances of investigations by the Commission resulting in actions by the UK Government, Northern Ireland Executive or public authorities to improve respect and protection of human rights.

Throughout this business year the Commission has not exercised its investigatory powers but has continued to monitor its previous report on Relationship and Sex Education provision in schools.

² In the matter of an application by the Secretary of State for Northern Ireland for Judicial Review [2025] UKSC 47.

4. To be a learning organisation, improving our skills to achieve the greatest impact

4.1 The Commission delivers continuous improvements in accordance with its mandate and the Paris Principles (United Nations General Assembly Resolution 48/134).

4.1 (a) The Commission retains its United Nations accreditation with Global Alliance of National Human Rights Institutions and effectively seeks to address any recommendations.

The Chief Commissioner wrote to the Secretary of State on the NIHRC Budget Review indicating the next review of the NIHRC by the UN sub committee on accreditation will start in 2028. The spending review settlement for 2026-2029 was welcomed by the Commission has noted that this remains below the minimum requirement identified in the Independent Review initiated by the NIO. The NIHRC remains committed to working with the NIO to finally resolve this matter and provide the assurances that will be required by the UN. A number of additional issues also need attention, including limitations on the Commission's power to access places of detention. The Commission continues to work with the NIO and encourages government to resolve these issues.

4.1 (b) Instances of the Commission benefitting from learning and good practices of other National Human Rights Institutions delivering their mandates or through the initiatives of regional and international bodies (including the European Network of National Human Rights Institutions and Global Alliance of National Human Rights Institutions).

In June 2025 a member of staff attended the ENNHRI NHRI Academy which was held in Warsaw. The subject matter was Human Rights Defenders.

Throughout the year the Commission was represented at the following:

- ENNHRI Business and Human Rights Working Group on European Sustainability Standards
- ENNHRI Legal Working Group
- ENNHRI AI Working Group
- ENNHRI Leadership Forum
- ENNHRI Rule of Law event
- Joint collaborative platform event in Scotland with ENNHRI, the Council of Europe, Fundamental Rights Agency and Equinet on Social and Economic Rights
- Joint event in Vienna with ENNHRI, Council of Europe and the Fundamental Rights Agency to discuss the role of NHRIs under EU law and policy making, working under threat
- GANHRI Bureau Meeting in Tbilisi, Georgia

- GANHRI Business and Human Rights Working Group on Gender Equality
- Attendance at a seminar organised by the Office of the High Commissioner for Human Rights held in Geneva
- Attendance at the Commonwealth Forum of National Human Rights (CFNHRI) Institutions Women and Girls Working Group meeting on Women in Political Life
- CFNHRI Sports and Human Rights Working Group
- Expert Advisory Group for UK Business and Human Rights
- Expert Advisory Group: the UN Guiding Principles Business and Human Rights

The ENNHRI General Assembly held in Brussels in November 2025 was attended by the Chief Commissioner (as ENNHRI Board member), Chief Executive, Director (Finance) (as ENNHRI Finance Committee Chair) and the Senior Engagement and Communications Officer (as ENNHRI Communications Working Group Chair).

4.2 Staff and Commissioners gain knowledge and skills that improve effectiveness and efficiency.

4.2 (a) Instances of facilitating ongoing learning opportunities for staff and Commissioners.

April – June 2025

Staff attended a range of training opportunities, including:

Excel course; conference on AI systems and Fundamental Rights; Community Empowerment Programme; Irish Centre for European Law conference on European Human Rights in Practice; AI in Finance and Accounting; Public Law and Technology; and Purpose and Content of S75 and Disability Duties – Annual Progress Reporting.

July – September 2025

Staff attended a range of training opportunities, including:

Tender Evaluation; Security Future Services; Civil Service Pension Services Employer Portal; Better Business Cases NI – Introduction to the Five Case Model; Microsoft Power BI; Unconscious Bias; Problem Solving; Customer Care – Managing Expectations; How to be an Effective Human Resources Administrator; Human Resources in Practice; Disability Awareness for Frontline Staff; Sickness Absence for Non Line Managers; Recruitment and Selection Legislation; Fire Warden; Managing Personal Stress and Resilience; Health and Safety Awareness; Centre for Cross Border Co-Operation Annual Conference; Recent Judgement on Fundamental Rights and Environmental Protection; and Professional

Certificate – Human Rights and Media.

October – December 2025

Staff attended a range of training opportunities, including:

Data Protection Essentials; Team Based Working; Carbon Literacy; Withdrawal Agreement Masterclass; Technical Accounts Training - IFRS17; Leadership Development Programme; Understanding Financial Ratios; Making the Mental Capacity Act Better for Children and Young People; NI and GB Employment Rights Bill; AI in the Workplace; Strategic Fundamental Rights Litigation; Towards the Legal Recognition of the Right to a Healthy Environment (Council of Europe); Promoting Mental Health in the Workplace; Human Rights Law Conference - 25 Years On; Centre for Democracy and Peace Building Fellowship; ERA Annual Conference on Rights of Persons with Disabilities; EU Legislative Procedure and Practice; Climate Smart; Artificial Intelligence and Equality at Work; Sexual Harassment; Technical Accounting Training - IFRS Insurance Contracts and FReM, Sustainability and Task Force on Climate-related Financial Disclosures (TCFD); Human Rights Conference; Rights of Children with Special Educational Needs; Vulnerable Person Practitioner Course; Difficult Conversations; Public Affairs Essentials Course; Football Collective Annual Conference; Equality and Artificial Intelligence at Work; Recruitment and Selection - Standards and Skills Webinar; Cyber Essentials Readiness; In house session on Grievance and Disciplinary Procedures; Artificial Intelligence; Ethical Artificial Intelligence; Business and Human Rights Annual Conference; NI Legislative Process and Engagement; and Annual Charter Xchange.

January – March 2026

Staff attended a range of training opportunities, including:

Preparing Management Accounts; Principles of Data Protection; Generative AI; Environment, Human Rights and WFA2; Policy Analytics - Understanding and Using Data; Interpreting Statutes and Regulations 2026; Strategic Thinking in PR; Introduction to AI; Webinar - Unpacking the Joint Framework on Legacy and the NI Troubles Bill; GDPR Staff Awareness; Fundamental Rights Online; Strategic Thinking; ILM Level 5 Leadership and Management; Review of the CJEU in 2025; Protecting Family Life and Children's Rights; Managing Poor Performance; Coaching and Mentoring Skills; Dignity at Work; Legal Research and Writing; The right to Privacy in the Digital World; Difficult Conversations; Practical Public Affairs; Creative Thinking in Public Relations and Communication; Breaking the Silence - Supporting Menstruation, Reproductive and Menopausal Wellness in the Workplace; How to Influence Whitehall and Westminster; and Human Rights after Brexit: Enforcement Challenges in Northern Ireland

A total of 26 staff completed the following mandatory training for 2025-26:

Health & Safety; Civil Service Expectations; Security & Data Protection / Refresher; Government Security Classification Policy.

5. Effective and efficient delivery of our corporate obligations as a public authority.

5.1 The Commission has good corporate governance, effective systems and arrangements in place to provide assurance on risk management and internal control.

5.1 (a) Relevant internal and external audits addressing corporate governance receive a satisfactory rating.

The following internal audit reports were received during the year from Sumer NI who were the Commission's Internal Auditors from April 2025 – August 2025:

- Financial Systems relating to the prior year confirming a satisfactory rating was received in May 2025.
- IT Systems and Security relating to the prior year confirming a satisfactory rating was received in June 2025.
- Internal Audit Annual Assurance Report confirming a satisfactory rating for the prior year was received in June 2025.
- The follow up internal audit report of recommendations from 2024-25 was presented to the June 2025 Audit and Risk Management Committee meeting. It detailed that out of the 27 follow up recommendations, 14 had been fully implemented, 9 partially implemented, 2 not implemented and 2 no longer applicable or superseded.

In October 2025, SCC Chartered Accountants Ltd were appointed as the Commission's Internal Auditors. At the December 2025 Audit and Risk Management Committee meeting they presented the following reports:

- Draft Internal Audit Plan for 2025-2028
- Draft Internal Audit Charter

The final versions were presented and approved at the March 2026 Audit and Risk Management Committee meeting.

In February 2026, the internal audit on the Benchmarking / Mapping Exercise was presented to a closed session of the Audit and Risk Management Committee.

Internal audits commenced in March 2026 on the following areas:

- Budget Management
- Follow up review on Corporate Governance, Risk Management and Complaints Handling
- Follow up review IT Systems and Security (including Business Continuity Planning and GDPR Compliance)
- Follow up review Systems for Tracking Legislation and Policy Developments

The Internal Audit Annual Assurance report for 2025-26, which confirmed a Satisfactory rating, was received in June 2026. This was presented to the Audit and Risk Management Committee in June 2026.

5.1 (b) A majority of governance matters and risks reported to the Audit and Risk Management Committee are mitigated or resolved.

Governance matters were discussed at each of the quarterly Audit and Risk Management Committee meetings (16 June 2025, 18 September 2025, 15 December 2025 and 18 March 2026) with any decisions followed up as required.

5.2 The Commission operates in accordance with HM Treasury guidance on Managing Public Money

5.2 (a) Relevant internal and external audits addressing financial management receive a satisfactory rating.

An Internal Audit Annual Assurance Report was received in June 2025, for the prior year, which confirmed a satisfactory rating.

The external audit of the Commission's Annual Report and Accounts 2024-25 was completed in June 2025 with no audit adjustments required.

The Internal Audit Annual Assurance report for 2025-26, which confirmed a Satisfactory rating, was received in June 2026. This was presented to the Audit and Risk Management Committee in June 2026.

5.2(b) The Commission operates within the limits of its statutory authority and any delegated authority, as well as in accordance with any other conditions or HM Treasury guidance relating to the use of public funds.

During 2025-26 the Commission continued to operate within its delegated authority and in accordance with HM Treasury guidance relating to the use of public funds.

5.2 (c) The Commission's Annual Report and Account are agreed and signed off by the National Audit Office.

The Commission's Annual Report and Accounts for 2024-25 were approved by the Comptroller and Auditor General on 4 July and laid in Parliament on 10 July 2025.

5.2 (d) A majority of required monthly financial and workforce management reports are submitted on time.

Monthly financial and workforce management reports were submitted to the Commission's sponsor department on time with the exception of August 2025 (delayed due to staff leave) and March 2026 (due to budget revisions).

5.2 (e) The Commission meets Government target of paying 90% of undisputed invoices within five working days.

The Commission met the Government target of paying 90% of undisputed invoices within five working days as follows:

- April 2025 - 44 invoices paid within 5 working days (100%)
- May 2025 - 27 invoices paid within 5 working days (100%)
- June 2025 - 26 invoices paid within 5 working days (100%)
- July 2025 - 22 invoices paid within 5 working days (91.7%) with one invoice paid within 7 working days and a further invoice paid within 11 working days. The delay was due to senior staff being on annual leave.
- August 2025 - 31 invoices paid within 5 working days (100%)
- September 2025 - 37 invoices paid within 5 working days (100%)
- October 2025 - 32 invoices paid within 5 working days (100%)
- November 2025 - 34 invoices paid within 5 working days (100%)
- December 2025 - 52 invoices paid within 5 working days (98.1%) with one invoice paid within 7 working days due to staff leave over Christmas and the New Year
- January 2026 - 28 invoices paid within 5 working days (100%)
- February 2026 - 32 invoices paid within 5 working days (100%)
- March 2026 - 48 invoices paid within 5 working days (100%)

By the end of the financial year 99.3% of undisputed invoices were paid within 5 working days.

5.3 The Commission remains publicly accountable for its services.

5.3 (a) Instances of non-compliance with any open government or transparency policies, initiatives and guidance issued by the NI Office, HM Treasury or Cabinet Office.

There were no instances of non-compliance during 2025-26 with any open government or transparency policies, initiatives and guidance issued by the Northern Ireland Office, HM Treasury or Cabinet Office.

5.3 (b) The majority of Freedom of Information Act are responded to within statutory time limits.

The Commission provided responses to Freedom of Information requests from 1 April 2025-31 March 2026 as follows:

- April 2025 - 4 requests received and responded to within the statutory limit.
- May 2025 - No requests received
- June 2025 - 1 request received and responded to within the statutory time limit
- July 2025 - 1 request received and responded to within the statutory limit.
- August 2025 - 2 requests received and responded to within the statutory limit.
- September 2025 - 1 request received and responded to within the statutory limit.
- October 2025 - 2 requests received and responded to within the statutory limit (this included a review of an initial response).
- November 2025 – 1 request received and responded to within the statutory limit.
- December 2025 – No requests received.
- January 2026 - 1 request received and responded to within the statutory limit. We also received a Freedom of Information request in January 2026 that had originally been sent in July 2025 and was missed. The individual concerned followed this up in January 2026 and the request was promptly dealt with.
- February 2026 - 3 requests received and responded to within the statutory limit.
- March 2026 – 1 request received and responded to within the statutory limit.

By the end of the financial year a total of eighteen Freedom of Information requests were received during the reporting period. All, with the exception of one, were responded to within the statutory limit.

5.3 (c) The Commission complies with its equality and good relations duties and meets any reporting requirements.

The Commission’s annual Equality Monitoring Return and Progress Against the Equality Scheme Report was submitted to ECNI.

The following reports were completed and submitted to the Northern Ireland Statistics and Research Agency:

- Quarterly Business Service (QBS) survey to measure employee jobs and economic output performance of the Northern Ireland economy.
- Annual Survey of Hours and Earnings (ASHE).

5.3 (d) *The Commission responds promptly and engages transparently in response to any complaints made to the Parliamentary Ombudsman.*

There were no complaints made to the Parliamentary Ombudsman during the period 1 April 2025 – 31 March 2026.

5.3 (e) *All personal data held by the Commission is retained in accordance with the General Data Protection Regulation as it applies in the United Kingdom, tailored by the Data Protection Act 2018 and personal data related incidents reported formally to the Information Commissioner's Office, if applicable.*

There were no data related incidents reported formally to the Information Commissioner's Office during the period 1 April 2025 - 31 March 2026.

Key risks facing the Northern Ireland Human Rights Commission

Following its re-accreditation with A status in November 2023, the Commission has worked alongside the Northern Ireland Office to address recommendations from the United Nations.

The Global Alliance of National Human Rights Institutions Sub-committee on Accreditation made 4 recommendations to the Commission which required action by the UK Government. Two of the recommendations focused on adequate funding and the need for increased financial autonomy. These were considered through an independent budget review of the Commission initiated by the Northern Ireland Office which completed its work in November 2024.

The outcome of the UK Government spending review has made significant progress toward addressing the issue of funding and further work is ongoing with support from the Northern Ireland Office to increase the Commission's financial autonomy.

A further recommendation from the United Nations focused on diversity and pluralism, with a particular reference to Commissioners. The Northern Ireland Office recruited for a vacant Commissioner position in 2024 and recruitment of four new Commissioners, due in 2026, will offer a further opportunity to address the matter.

A final recommendation from the Sub-committee highlighted the Commission's ability to enter places of deprivation of liberty. It noted that our legal framework does not vest the institution with the statutory power to conduct unannounced visits to places of deprivation of liberty. To achieve this outcome will require a change in our founding legislation. The matter has been raised with the Northern Ireland Office for consideration, but no progress has been made to date.

The Commission will next be subject to review by the Global Alliance of National Human Rights Institutions in 2028.

Sustainability Report

The Commission has been granted an exemption from reporting sustainability information under the de minimis criteria. The Commission's grant funding is less than £500m and has a staff complement of less than 500 full-time equivalents. Consequently, the Commission has not included a full sustainability report in their annual report. The Commission continues to consider environmental sustainability and climate-related matters proportionately within its governance, operational decision-making and business planning processes.

The Commission considered the sustainability reporting requirements and undertook a proportionate assessment of environmental sustainability matters during the reporting period. Given the nature and scale of the Commission's activities, together with its limited direct environmental footprint, management concluded that no additional material climate-related disclosures were required beyond those included in this report.

Responsibility for environmental sustainability forms part of the Commission's wider governance framework. Environmental considerations are reflected, where relevant and proportionate, in operational decision-making, procurement activity, estate management and travel planning. Progress is monitored through management reporting arrangements and considered as part of the Commission's broader risk management framework.

The Commission occupies leased office accommodation and has no operational estate, vehicle fleet, manufacturing activity or other significant direct sources of greenhouse gas emissions. The principal environmental impacts arising from Commission activities relate to office energy consumption, procurement of goods and services, staff commuting and business travel.

The Commission seeks to reduce environmental impacts in the use of resources by operating a paperless office; recycling of dry office waste, printer cartridges, plastic bottles and cans; use of recycled paper; removing single use plastic from the office; providing filtered water to reduce the need for single use plastic water bottles; and engagement with the Commission's Business and Human Rights Forum to promote sustainable and efficient products and services.

Over the past year, through its education and engagement work, the Commission has continued to raise awareness of the United Nations Sustainable Development Goals (SDGs) and human rights across Northern Ireland. These themes are embedded in our school workshops, which were delivered to thousands of students.

We were pleased to continue our partnership with Eco-Schools NI, an environmental education programme for schools. In January 2026, the

Commission delivered presentations to teachers participating in the programme across 11 council areas.

The Commission also engaged with young people through the NICCY Youth Panel to raise awareness of climate change and human rights. On International Youth Day, we released a podcast episode with Youth Panel members, promoting how young people can get involved in tackling these issues.

During the year, the Commission commissioned a report on *The Environment, Human Rights and the Windsor Framework*, alongside an accompanying briefing paper. We also produced a briefing paper on *Human Rights and Climate Change*, which was shared across our website and social media channels.

In addition, the Commission participates in a number of national and international climate change working groups, including ENNHRI, GANHRI and the All-Party Group on Climate Action in Northern Ireland. Through this engagement, we collaborate with partners, share expertise, and contribute to advancing human rights-based responses to climate change.

The Alfred Street office is located within Belfast City Centre close to public transport links, allowing staff to travel to and from the office in a sustainable manner.

The Commission has also, in order to reduce its carbon footprint, pursued a policy of the facilitation, where possible, of staff flexibility in start and finish times allowing staff to travel to and from work at non-peak traffic times.

The Commission continues to operate a hybrid model of office and home based working where service delivery permits.

The Commission remains committed to reducing the environmental impact of its operations and will continue to develop its approach to sustainability reporting in line with HM Treasury guidance.

Task Force on Climate-related Financial Disclosures (TCFD)

The Commission has been granted an exemption from reporting under the Task Force on Climate-related Financial Disclosures as the Commission has a staff complement of less than 500 and below £500m operating income.

The Commission's sponsor branch, the Northern Ireland Office, have confirmed the Commission falls below the TCFD applicability thresholds for 2025-26 and are not required to comply with TCFD. Consequently, the Commission has not included a TCFD disclosure in their annual report.

Performance Analysis

The Commission reports on its performance to the United Nations through the periodic re-accreditation process, to the Northern Ireland Office as its sponsor branch as well as to Parliament through the Secretary of State for Northern Ireland.

We have continued to adopt a robust performance management system to ensure regularity, propriety and value for money. This year we operated with one Chief Commissioner, Alyson Kilpatrick, and six part time Commissioners until March 2026. The complement of staff at year-end was 33, with no temporary contracts.

Despite an absence of funding, the Joint Committee of representatives from the Irish Human Rights and Equality Commission and the Northern Ireland Human Rights Commission met twice in 2025-26.

For 2025-26 the Commission had a core budget of £2,150,999 and £1,032,251 for the Dedicated Mechanism. The Commission had a capital budget of £9,000 for the Dedicated Mechanism. This was funded by grant-in-aid from Parliament through our sponsor branch, the Northern Ireland Office (NIO).

The opening Taxpayers' Equity on 1 April 2025 was £909,009. This increased by £54,694 to £963,703 at the end of the financial year.

The Commission's net expenditure in 2025-26 was £3,157,816 (2024-25 £2,799,553). The increase mainly resulted from increased staff costs.

The Commission had a net gain on revaluation of property for 2025-26 of £20,260 (2024-25 £4,294).

Grant-in-aid from the NIO was £404,660 more than in the prior year. This was due to an increase in the core budget of £318,999 and an increase of £85,661 in the Dedicated Mechanism budget. Dedicated Mechanism capital budget remained at the same level as in the prior year, £9,000.



Dr David Russell
Accounting Officer

Date: 02 July 2026

Accountability Report

Overview

The Accountability Report for the Commission comprises three key elements:

- Corporate Governance Report
- Remuneration and Staff Report
- Parliamentary Accountability and Audit Report

Corporate Governance Report

This section of the report outlines the compositions and organisation of the Commission's governance structures and how they support the achievement of the Commission's objectives.

Director's Report

Entity

The Commission is a non-departmental public body established as part of the Belfast (Good Friday) Agreement through the Northern Ireland Act 1998 and in accordance with the United Nations Paris Principles as a National Human Rights Institution.

The Commission's powers and duties are derived from sections 69 and 70 of the Northern Ireland Act 1998, sections 14 to 16 of the Justice and Security (Northern Ireland) Act 2007, and Schedule 3 of the European Union (Withdrawal Agreement) Act 2020.

The Commission is located at 4th Floor, 19-21 Alfred Street, Belfast, BT2 8ED and its sponsor branch is the Northern Ireland Office located at Erskine House, 20-32 Chichester Street, Belfast, BT1 4GF.

Commissioners and Management Team

The Commission is governed by its Commissioners. The following served as Commissioners during 2025-26:

- Alyson Kilpatrick
- Helen Henderson
- Mairead Holder
- Jonathan Kearney
- Justin Kouame
- David A Lavery CB
- Stephen White OBE

The Commission's Director is its Chief Executive, Dr David Russell. As Accounting Officer, the Chief Executive is responsible for maintaining a sound system of internal control. The Governance Statement sets out how this responsibility has been discharged in 2025-26.

Details of remuneration can be found in the Remuneration Report. A register of interests of the Commissioners and the Management Team can be found on our website: www.nihrc.org

Audit and Risk Management Committee

The Commission's Audit and Risk Management Committee met four times during the year.

The Audit and Risk Management Committee 2025-26 comprised:

- Sean Donaghy, Independent Chairperson
- Helen Henderson
- David A Lavery CB
- Stephen White OBE
- Mairead Holder (from 18 March 2026)
- Justin Kouame (from 18 March 2026)

The Chief Executive, Director (Finance, Personnel and Corporate Affairs), and Director (Engagement and Communications) attend the Audit and Risk Management Committee meetings, with other Directors attending as required. The Internal Auditor, External Auditor and a representative from the NIO also attend Committee meetings.

The Audit and Risk Management Committee supports the Accounting Officer, and the Commission, by monitoring and reviewing the risk, control and governance systems, and the associated assurance processes. This is achieved by providing an independent perspective and through a process of constructive challenge. The Chairperson or nominated Committee member reports on the activities of the Audit and Risk Management Committee at Commission meetings. Minutes of Audit and Risk Management Committee meetings are circulated to all Commissioners.

Risk management

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

All Commissioners have received training in the role and responsibilities of National Human Rights Institution Commissioners and as board members of non-Departmental public bodies as well as induction and follow up training on the work of the Commission. The Audit and Risk Management Committee reviews its effectiveness by assessing its operation and constitution against good practice guidelines issued by the National Audit Office. A member of the Audit and Risk Management Committee reports to the full Commission board following a committee meeting. The independent chairperson typically provides an annual report to the full Commission Board, usually in August.

Overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Commission's Accounting Officer. Individual staff members can be nominated as 'risk owners' with responsibility delegated from the Accounting Officer. The risk register is reviewed monthly by the management team who are also responsible for reviewing the Business Continuity Plan.

The Commission's risk register is presented to each Audit and Risk Management Committee meeting for scrutiny and discussion. The Commission records any risks, and identifies the likelihood of occurrence and the impact of the risk. Any controls that are put in place to mitigate the risk are recorded and, if necessary, any remedial action. Changes to the assessment and evaluation of risk are noted by the Audit and Risk Management Committee and the full Commission Board.

There were no complaints to the Parliamentary Ombudsman in 2025-26 (2024-25: None).

Personal data related incidents and Freedom of Information

We are committed to safeguarding all retained personal data and follow the General Data Protection Regulation (GDPR) as it applies in the UK, tailored by the Data Protection Act 2018. A member of the senior management team has been appointed as the Data Protection Officer and a member of staff provides support in the role of the Data Protection Practitioner.

Risks in this area are recorded in the Commission's risk register and the Audit and Risk Management Committee receives regular reports on activities to minimise the likelihood of the occurrence of these and other risks.

There were no personal data related incidents during 2025-26 (2024-25: None). Twenty-six staff completed the mandatory Civil Service Learning training on Security and Data Protection during the year.

In 2025-26 the Commission received eighteen Freedom of Information requests (2024-25 twenty four). Responses were provided to eighteen of these requests in 2025-26. All, with the exception of one, were responded to within the statutory limit.

Register of Interests

The Register of Interests and Related Party Declarations for the Chief Commissioner, Commissioners, Chief Executive and senior management can be found on the Commission's website at www.nihrc.org

Auditors

The financial statements are audited by the Comptroller and Auditor General. The audit fee for this year is £37,800 (2024-25: £31,500).

The Commission's internal audit was provided by Sumer NI from April 2025 to August 2025. SCC Chartered Accountants were appointed as the Commission's Internal Auditors in October 2025.

Creditor payment, policy and performance

Monthly statistics submitted to the Northern Ireland Office highlight that the Commission has paid 99.3 per cent of all undisputed invoices within five working days against the Government target of paying 90 per cent of such invoices within this time period (2024-25: 99.3 per cent).

Days lost due to absence

The Commission encourages a culture where good attendance is expected and valued. However, we recognise that from time to time absences for medical reasons may be unavoidable. We aim to treat staff who are ill with sympathy and fairness and where possible provide them with support, which will enable them to recover their health and attend work regularly.

Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 2.71 days per employee in 2025-26 (2024-25: 23.71 days). The decrease in number of days sick per employee is due to two members of staff returning from long-term sick absence. The size of the Commission means that small changes in absence can appear to have a disproportionate impact on reporting statistics.



**Dr David Russell
Accounting Officer**

Date: 02 July 2026

Statement of Accounting Officer's Responsibilities

Under Section 7(2)(a) of Schedule 7 to the Northern Ireland Act 1998, the Secretary of State for Northern Ireland (with the consent of HM Treasury) has directed the Northern Ireland Human Rights Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Northern Ireland Human Rights Commission and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State for Northern Ireland, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

The Accounting Officer of the Northern Ireland Office has appointed the Chief Executive as Accounting Officer of the Northern Ireland Human Rights Commission. 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 Northern Ireland Human Rights Commission's assets, are set out in *Managing Public Money* published by the HM Treasury.

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

Disclosure of audit information

As Accounting Officer, I confirm that I have taken all steps to ensure that I am aware of any relevant audit information and to ensure the Commission's auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the Commission's auditors are unaware. The auditor has not received any remuneration for non-audit work.

As Accounting Officer, I confirm that the annual report and accounts as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

Governance Statement

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Northern Ireland Human Rights Commission's policies, aims and objectives, as set by Commissioners, and approved by the Secretary of State for Northern Ireland, whilst safeguarding the public funds and the Commission's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*. Our focus is upon outcomes and robust governance procedures, which are designed to ensure that risk and opportunity are clearly identified and responded to, in line with the main principles of the Orange Book. The Commission complies as far as applicable with the guidance provided in HM Treasury's corporate governance code for central government departments (April 2017).

Throughout 2025-26 the Commission effectively discharged its statutory functions and duties. In line with best practice, the operational procedures of the Commission and the quality of data used is kept under continuous review to ensure the Commission is content that it is provided with all requisite information to enable it to make informed decisions.

As a non-departmental public body (NDPB), sponsored by the Northern Ireland Office, responsible to Parliament through the Secretary of State for Northern Ireland the governance framework of the Commission includes a Financial Statement and Management Agreement, (Framework Document February 2023). The Commissioners also operate in accordance with Standing Orders and guidance on corporate governance as well as agreed principles of public service in the Nolan Principles. The Chief Commissioner and Commissioners have corporate responsibility for promoting the efficient and effective use of staff and other resources by the Commission, demonstrating high standards of corporate governance at all times. This role includes ensuring that they receive and review regular financial information concerning the management of the Commission, are informed in a timely manner about any concerns about

the activities of the Commission, and provide assurance to the sponsoring Department that appropriate action has been taken on such concerns. The Commission maintains whistleblowing procedures consistent with the Public Interest Disclosures Act 1998 and standards of conduct for staff are in place.

Discussions on financial matters and risk are normally held with officials at the NIO, rather than directly with Ministers. The NIO has, in ongoing formal meetings, confirmed the Commission’s fulfilment of assurances. The Chief Commissioner and Commissioners have access to the Secretary of State on request.

The Commission evaluated the effectiveness of its risk management and internal control framework through management review, internal audit activity, Audit and Risk Management Committee scrutiny and external audit assurance.

Governance Framework

As Accounting Officer, I function with the support of the Audit and Risk Management Committee and the Senior Management Team.

Commissioners’ Meetings

The Commission met 12 times during the reporting period (eleven ordinary Commission meetings and one special Commission meeting).

The following served as Commissioners from 1 April 2025 - 31 March 2026

	Meetings attended
Alyson Kilpatrick	11/12
Helen Henderson	10/12
Mairead Holder	11/12
Jonathan Kearney	11/12
Justin Kouame	11/12
David Lavery CB	11/12
Stephen White OBE	11/12

Audit and Risk Management Committee Meetings

The Audit and Risk Management Committee met four times during the reporting period.

	Meetings attended
Sean Donaghy	4/4
Helen Henderson	4/4
David Lavery CB	3/4
Stephen White OBE	3/4
Mairead Holder (from 18 March 2026)	1/1
Justin Kouame (from 18 March 2026)	1/1

The Audit and Risk Management Committee comprised an independent Chairperson, who had extensive financial management experience at a senior level in the public sector, and was appointed following an open recruitment competition, and up to three Commissioners with a range of experience in corporate governance. Both the Commission's internal and external auditors also attend Audit and Risk Management Committee meetings, as well as a representative of the Northern Ireland Office.

As outlined, a Commissioner from the Audit and Risk Management Committee provides an update on the meetings to the Commission meeting and the Committee reports annually to the Commission. Furthermore, the Chairperson has direct access to the Chief Executive and Chief Commissioner as appropriate.

The Audit and Risk Management Committee completed a review of its effectiveness in December 2025. This was completed using the National Audit Office's Audit and Risk Assurance Committee Effectiveness tool which is primarily based on guidance from central government, most notably *HM Treasury's Audit and Risk Assurance Committee Handbook*. The Committee noted that it was performing effectively against the core elements of the principles. Any corporate issues of concern, including full training and induction to members on appointment to the Commission Board, and attendance of the Chair of the Audit and Risk Management Committee at the Commission Board meetings twice a year rather than once a year as is currently the case, were brought to the Commission Board for discussion and approval.

The Audit and Risk Management Committee report as required and at least annually to the full Commission board through the Independent Chair of the Committee. Audit and Risk Management Committee papers are available to all Commissioners. The Commission works through a monthly Commission meeting, though there is provision for additional meetings if required. It has no separate standing Committees other than that of Audit and Risk Management.

The Commission is also represented by Commissioners and staff on the joint Independent Monitoring Committee for the UN Convention on the Rights of People with Disabilities in Northern Ireland with the Equality Commission, and exercises statutory functions alongside the Equality Commission as the Dedicated Mechanism established under the EU Withdrawal Agreement.

During this year, the Commission Board has met twelve times (eleven ordinary Commission meetings and one special Commission meeting). Members of the Committee provided updates on the Audit and Risk Management Committee throughout the year.

With a reliance on robust recruitment processes and performance appraisals, the Commission satisfies itself as to the quality of professional advice provided to it.

Commission's Performance

Throughout 2025-26, the Commission effectively discharged its statutory functions and duties. In line with best practice, the operational procedures of the Commission and the quality of data used by the Commission is kept under continuous review to ensure that the Commission is content that it is provided with all requisite information to enable it to make informed decisions.

The Commission's Strategic Plan for 2025-2028 was published in August 2025 and can be found on the Commission's website at:

[Strategic Plan 2025-2028 | Northern Ireland Human Rights Commission](#)

Risk management and control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commission's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commission for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

The Commission's risk management framework involves Commissioners and staff in reviewing and assessing risk on a regular basis, so that risk is an integral part of the ongoing planning and monitoring processes of the Commission.

The Chairperson of the Commission's Audit and Risk Management Committee, who is independent of the Commission, also provides an additional source of expertise for management and Commissioners to consult on specific issues as they arise.

The Commission has a continuous, proactive and systematic approach to understand, manage and communicate risk across the organisation. The risk management framework is comprehensive and involves Commissioners, managers and staff as follows:

- overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Commission's Accounting Officer
- individual members of staff can be nominated as 'risk owners' delegated with responsibility from the Chief Executive for monitoring and reporting on specific risks within their area of work
- the risk register, and the effectiveness of activities to manage identified risks, is reviewed by the Senior Management Team
- the Audit and Risk Management Committee, which ordinarily meets quarterly, reviews the risk register and reports to the Commission, through the Chief Executive, on the effectiveness of activities to manage identified risks following each meeting
- the Committee reviews the risk register and the effectiveness of the risk management framework
- the external environment is assessed for any opportunistic new risks as part of the annual business planning process and in addition for the new strategic plan
- information risk is managed by the Commission within the context of the risk management framework. The Commission seeks to manage down the likelihood of the risk materialising through an Information Assurance Policy and Information and Communications Technology (ICT) policies and procedures, supported by training for staff on these.

The Commission has liaised closely with the NIO network to ensure compliance. Commissioners and staff also complete annual information assurance e-learning courses.

During the course of 2025-26, the main risk faced by the Commission was:

- the recommendations of the United Nations that had resulted in a delay in its reaccreditation were partially addressed. Additional funding was made available and confirmed through the Spending Review. This will improve the Commission's finances and will do so progressively over the next three years. At no point however will the Commission be in a position to reach a level considered sufficient to fund the staffing infrastructure and institutional capacity required to fully perform its functions or discharge responsibilities as envisaged. The minimum level of budget required, according to an Independent Review of the Commission, will not be met. This point should not detract however from the achievements made in the Spending Review. The Commission continues to work constructively with the NIO towards a sustainable

solution, whilst recognising the current context of public spending constraints.

In addition to the mechanisms outlined above, as Accounting Officer, I have responsibility for ensuring the effectiveness of the system of internal control. Reviewing the effectiveness of the system of internal control is informed by the work of the internal auditors, who confirmed a satisfactory rating in the Internal Audit Annual Assurance report received in June 2026, and comments made by the external auditors in their management letter and other reports. The Commission Board continued to receive monthly financial reports for scrutiny at each of its meetings, which were presented by the Chief Executive and the Director (Finance, Personnel and Corporate Affairs). Any corporate issues of concern were also brought to the Commission Board for discussion and approval. The Commission's own management controls such as its financial management procedures and the appointment of an Independent Chair to the Audit and Risk Management Committee, ensured that the Commission continued to operate throughout the period without any significant concerns being identified. I have been advised on the effectiveness of the system of internal control by the Commission (the Board), the Audit and Risk Management Committee and a plan to address identified weaknesses and ensure continuous improvement of the system is in place.

Review of effectiveness

The Audit and Risk Management Committee reviews the effectiveness of the Commission's internal control mechanisms, including receiving and approving internal audit plans and reports, approving the Commission's Financial Procedures Manual and any significant changes to it. The Committee also oversees the risk management framework and reporting to the Commission on the effectiveness of activities to manage the occurrence or impact of identified risks. The Committee furthermore reviews all international travel undertaken by Commissioners and staff, expenses claims submitted by the Chief Commissioner and the Chief Executive, and purchases over £1,000, with a particular focus on any contracts let by single tender action. As an additional reputational safeguard, the Chair of the Committee discharges the role of Authorising Officer for the Chief Commissioner's travel and expenses claims.

Twenty-six staff completed Civil Service Mandatory training on Security and Data Protection; Government Security Classification Policy; Health and Safety; and Civil Service Expectations (including NI module).

The Committee contributed an audit, risk management and value perspective to the development of the Commission's strategic and business plans, and of its policies across a range of issues including managing difficult members of the public.

Internal Auditors

The primary role of Internal Audit is to provide the Accounting Officer and the Commission Board with an independent and objective opinion on risk management, control and governance by measuring and evaluating their effectiveness in achieving the Commission’s objectives.

The Commission’s internal audit was provided by Sumner NI from April to August 2025. Through a tender process SCC Chartered Accountants ASM were appointed as the Commission’s new Internal Auditors and commenced in October 2025 for a period of 3 years. The services provided by SCC Chartered Accountants operate to standards defined by the Global Internal Audit Standards. An Internal Audit Plan for 2025-26 was presented to the Commission’s Audit and Risk Management Committee in December 2025 for approval.

Internal Audit’s work plan is informed by an analysis of the risk to which the Commission is exposed.

The table below outlines the internal audit programme that was carried out relating to 2025-26.

System	Date of final report	Assurance rating	Status
Benchmarking / Mapping Exercise	27/01/2026	Satisfactory	Final Report
Budget Management	03/06/2026	Satisfactory	Final Draft Report

A Satisfactory assurance level denotes that overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

During 2025-26 a total of 3 recommendations were made. There were no Priority One recommendations, one was identified as Priority Two and two as Priority Three. Follow up review on prior year internal audits were also conducted during 2025/26. These included Financial Systems; IT Systems and Security (including Business Continuity Planning and GDPR Compliance); Dedicated Mechanism; Systems for Tracking Legislation and Policy Developments; Corporate Governance, Risk Management and Complaints Handling and Equality Scheme.

Internal audit findings are presented to the Audit and Risk Management Committee and copies of all final reports are provided to me, in my role as Accounting Officer. In addition, Internal Audit provided an Annual Assurance Report which was presented to the Audit and Risk Management Committee in June 2026, confirming that the Commission’s systems in

relation to risk management, control and governance were adequate and operated effectively, thereby providing an overall satisfactory assurance.

Commissioners continue to receive monthly reports on financial performance and audit activity, and regular updates on the risk register.

External Auditors

Representatives from the National Audit Office (NAO) and its framework partner Ernst & Young LLP (EY), acting on behalf of the C&AG, attended all of the Committee's meetings. During this reporting period, the Committee had a positive engagement with auditors in respect of the completion report for the 2024-25 accounts and the preparation of the 2025-26 accounts.

The Committee has continued to work closely with the external auditors in this reporting period and will continue to do.

Corporate Governance

The Commission conducts its affairs in accordance with a Code of Governance prepared in line with the Cabinet Office 'Code of Conduct for Board Members of Public Bodies June 2019'. It also reflects the principles set out in the Corporate Governance in central government departments to the extent relevant to the status of the Commission: Code of Good Practice; the outcome of internal governance reviews; good governance principles developed by the Independent Commission on Good Governance and current best practice principles in corporate governance. The Commission's Code of Governance, including Standing Orders was reviewed in October 2025 with the next review due to take place in October 2028.

The Commission has a comprehensive Framework document with the NIO which sets down its value and principles and lines of accountability.

Stewardship Statements are completed bi-annually and submitted to the NIO. The 2025-26 statement was provided to the NIO in November 2025 and at the end of the financial year. The purpose of the statements is to provide assurance that the Commission maintains a sound system of internal control within its business area to support the achievement of the NIO's policies and objectives, whilst safeguarding public funds and assets. These statements also inform the content of this Governance Statement.

Going Concern

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Northern Ireland Act 1998. The Commission's core budget for 2026-27 has been approved by the Northern Ireland Office. The 2026-27 budget reflects the 2025 Spending Review, and the Commission has also

received a further two-year financial settlement as part of the UK Government Spending Review phase 2 covering the period 2026-29.

The Commission also receives additional funding for the Dedicated Mechanism, which arise from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2026-27. The Northern Ireland Office has confirmed the budget for the next three years until 31 March 2029.

As a result of this Spending Review settlement the Accounting Officer has a reasonable expectation that the Commission can continue for a period of 12 months from the date of approval of the annual report and accounts, and has accordingly considered it appropriate to adopt a going concern basis for the preparation of the 2025-26 financial statements.

Personal data related incidents

No personal data related incidents were reported to the Information Commissioner's Office (ICO) (2024-25: None).

Significant internal control weaknesses

There were no significant weaknesses in the Commission's systems of internal controls in 2025-26 that affected the achievement of the Commission's key policies, aims and objectives.



Dr David Russell
Accounting Officer

Date: 02 July 2026

Remuneration and Staff Report

Remuneration policy

The remuneration of the Chief Commissioner and Commissioners is determined by the Secretary of State for Northern Ireland.

The Chief Commissioner and Chief Executive's posts are graded within the Senior Civil Service (SCS). Pay and performance management arrangements for this post are in line with guidance issued by the Cabinet Office: *Guidance for Approval of Senior Pay* (June 2023). Increases in the Chief Commissioner and Chief Executive's pay are in line with the parameters of the Senior Salaries Review Board.

The remuneration of Commission staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations. These pay arrangements continue to be performance related. Performance is appraised by line managers in respect of achievement of agreed objectives.

The Chairperson of the Commission's Audit and Risk Management Committee was appointed through open competition. The Chairperson is remunerated at a rate of £350 per meeting (the Committee usually meets four times per year) and £350 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commission.

The other members of the Audit and Risk Management Committee were Commissioners Helen Henderson; David A Lavery CB; Stephen White OBE; Mairead Holder; and Justin Kouame. They do not receive any additional remuneration for attendance at Committee meetings.

Contracts of employment

The Chief Commissioner and Commission members are appointed for a period of five years and three years respectively by the Secretary of State for Northern Ireland. Appointments comply with the principles of the Code of Practice of the Office of the Commissioner on Public Appointments (OCPA) (www.ocpa.gov.uk) and in line with the Cabinet Code of Practice of Corporate Governance in central government departments.

The Secretary of State may extend the appointment of the Chief Commissioner for a further term or terms. Such extensions may not exceed a maximum term in office of ten years. The Secretary of State will normally give three months' notice if an appointment is terminated.

Staff appointments are made in accordance with the Commission's recruitment and selection policy, which requires appointments to be made strictly on merit and through fair and open competition. Staff appointments are open-ended. Early termination, other than for

misconduct, would normally result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

The Commission's age retirement policy enables members of staff who have reached the age at which they are entitled to draw their Commission pension (which for most staff is their sixtieth birthday) to choose the age at which they will retire.

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

The following section provides details of the remuneration and pension interests of the Commissioners and the Commission's Management Team.

Single total figure of remuneration (audited information)								
	Salary (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000) ³		Total (£'000)	
	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25
Ms Alyson Kilpatrick Chief Commissioner	90-95	85-90	-	-	36,000	33,000	130-135	120-125
Ms Helen Henderson Commissioner	5-10	5-10	100	100	-	-	5-10	5-10
Ms Mairead Holder Commissioner (from 01 September 2024)	5-10	0-5 ⁴	-	-	-	-	5-10	0-5
Mr Jonathan Kearney Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr Justin Kouame Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr David A Lavery CB Commissioner	5-10	5-10	-	-	-	-	5-10	5-10
Mr Stephen White OBE Commissioner	5-10	5-10	100	-	-	-	5-10	5-10
Mr Sean Donaghy Chair of the Audit and Risk Management Committee	0-5 ⁵	0-5	-	-	-	-	0-5	0-5
Dr David Russell Chief Executive	95-	90-95	-	-	36,000	42,000	135-140	130-135

³ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

⁴ The figure quoted is for the period 1 September 2024 to 31 March 2025. The full year equivalent is £5-10k.

⁵ Charges a fee, which is processed in the Commission's payroll.

	100							
Mrs Lorraine Hamill Director	75-80	70-75	-	-	44,000	46,000	120-125	115-120
Ms Claire Martin Director	75-80	70-75	-	-	13,000	46,000	90-95	115-120
Ms Rhyannon Blythe Director	75-80	50-55 ⁶	-	-	30,000	21,000	105-110	70-75
Ms Eilis Haughey Director	75-80	70-75	-	-	30,000	28,000	105-110	100-105
Colin Caughey Director	75-80	70-75	-	-	30,000	28,000	105-110	100-105

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

No performance related pay or bonus payments have been made in 2025-26 (2024-25: £nil).

Salary

'Salary' includes gross salary; overtime; and any other allowance to the extent that is subject to UK taxation. No performance related pay or bonus payments were made in year (2024-25: £nil). This report is based on accrued payments made by the Commission and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument (salary). Mileage Allowance Payments for Commissioners are classed as a benefit in kind and relate to the use of their own vehicles for travel to the Commission's office for meetings.

Benefits in kind paid during the 2025-26 financial year were £172 (2024-

⁶ The figure quoted was a result of long-term absence. The full year equivalent is 70-75k.

25: £76).

There were no non-cash benefits made during the 2025-26 financial year (2024-25: None).

Bonuses

The Commission does not make bonus payments in respect of staff performance. No bonuses were payable to staff or to senior managers in respect of the year ended 31 March 2026 (nil for the year ended 31 March 2025).

Accrued Pension Benefits

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

Fair Pay Disclosure – (audited information)

	2025-26	2024-25
Band of Highest Paid Director FTE Total Remuneration	£95,000-£100,000	£90,000-£95,000
Median total pay and benefits ratio	2.01	1.98
Median total pay and benefits	£48,408	£46,712
Median total pay and benefits range	£27,000-£98,000	£24,000-£92,000
Percentage change in Director total pay and benefits	6.00%	4.90%
Ratio between highest paid director and 25 th Percentile	2.55	2.60
25 th Percentile total pay and benefits	£38,179	£35,560
Ratio between highest paid director and 75 th Percentile	1.51	1.52
75 th Percentile total pay and benefits	£64,469	£60,820

For the Northern Ireland Human Rights Commission there is no difference between total pay and benefits and the salary component of total pay and benefits.

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

The calculations exclude the remuneration to the part-time Commissioners as their employment terms and conditions, including rates of remuneration are determined by the United Kingdom Government and the Northern Ireland Human Rights Commission is unable to influence those rates. Details of their remuneration are provided above.

The banded remuneration of the highest-paid director in the Commission during 2025-26 was £95,000-£100,000 (2024-25: £90,000-£95,000). This was 2.01 times the median remuneration of the workforce, which was £48,408 (2024-25: 1.98 times and £46,712). The pay multiple has increased to 2.01 from 1.98 in the year ended 31 March 2025. The reason for this is that the changes in pay in the NICS arrangements and the Commission were in keeping with one another and the profile of staff has remained largely consistent with the previous year.

Staff in the Commission hold a range of posts. The level of remuneration varies according to the post that is held. The range of remuneration on a full time equivalent basis within the Commission is £27,000-£98,000 (2024-25: £24,000-£92,000). No employee received remuneration in excess of the highest-paid director in 2025-26 (2024-25: nil).

The percentage change from the previous financial year in respect of the highest paid director's salary was 6.00 per cent, in line with NICS 2025/26 pay award. The average percentage change from the previous financial year in respect of the employees of the Commission as a whole was 25.68 per cent. This percentage increase is largely due to a number of additional posts being filled at year end and an increase in overall staff numbers. There was no performance pay and bonuses payable in 2025-26 (2024-25: £nil).

The ratio between the highest paid director's remuneration and the pay of the employee on the 25th percentile of pay of the Commission's employees for the financial year was 2.55:1 (2024-25: 2.60:1). The ratio between the highest paid director's remuneration and the pay and benefits of the employee on the 75th percentile of pay of the Commission's employees for the financial year was 1.51:1 (2024-25: 1.52:1). The lower quartile remuneration (representing the 25th percentile of the linear distribution) was £38,179 (2024-25 £35,560) (salary component) and the upper quartile remuneration (representing the 75th percentile of the linear distribution) was £64,469 (2024-25 £60,820) (salary component).

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

There was no severance pay in 2025-26 (2024-25: £nil).

Pension benefits (audited information)

Commissioners

The Chief Commissioner is eligible to join the Principal Civil Service Pension Scheme and the Commission paid employer pension contributions of £26,429 (2024-25: £24,687).

No further pension contributions were made for Commissioners in the year ended 31 March 2026 (2024-25: £nil).

Chairperson of the Audit and Risk Management Committee

No pension contributions were made for the Chairperson of the Audit and Risk Management Committee in the year ended 31 March 2026 (2024-25: £nil).

Management Team

	Accrued pension at pension age as at 31/03/26	Real increase in pension and related lump sum at pension age	CETV at 31/03/26	CETV at 31/03/25	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Alyson Kilpatrick Chief Commissioner	5-10	0-2.5	150	112	27
David Russell Chief Executive	40-45	0-2.5	618	568	23
Lorraine Hamill Director	20-25	0-2.5	509	442	39
Claire Martin Director	25-30	0-2.5	424	398	1
Rhyannon Blythe Director	15-20	0-2.5	215	188	15
Eilis Haughey Director	5-10	0-2.5	135	106	20
Colin Caughey Director	15-20	0-2.5	189	163	15

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to

receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

The pension information for the senior management team follows guidance in the Employer Pension Notice EPN747 issued by the Civil Service Pensions.

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic, premium, and classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, are in alpha.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic, premium, and classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme

members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy⁷ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2025 and 31 March 2026, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or **alpha** benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

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

⁷ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Staff Report

Staff numbers and related costs (audited information)

	2025-26 Total	Commissioners	Permanently Employed	Others	2024-25 Total
	£	£	£	£	£
Wages and salaries	1,636,175	136,231	1,419,963	79,981	1,479,460
Social security costs	221,166	15,247	195,503	10,416	159,503
Other pension costs	466,366	26,429	417,832	22,105	392,812
Total Staff Costs	2,323,707	177,907	2,033,298⁸	112,502⁹	2,031,775

There were no inward seconded staff during 2025-26 (2024-25: None). Staff detailed as 'Others' includes temporary staff directly employed by the Commission, temporary agency staff and the Chair of the Commission's Audit and Risk Management Committee.

Details of the pension contributions of £26,429 payable in respect of Commissioners (2024-25: £24,687) are described above.

The Commission's staff are covered by the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as 'alpha'. PCSPS and CSOPS are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([Scheme valuations - Civil Service Pension Scheme](#)).

For 2025-26, employers' contributions of £466,366¹⁰ were payable to PCSPS (2024-25: £392,812¹¹) at 28.97 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. There were no employers' contributions made to one or more of the panels of three appointed stakeholder pension providers (2024-25: £Nil). Employer contributions are age-related and ranged from 8 per cent to 14.75 per cent (depending on the age of the member). Employers also match employee contributions up to 3 per cent of pensionable pay. There were no additional employer contributions at 0.5 per cent of pensionable salary to cover the cost of

⁸ Includes staff costs for Dedicated Mechanism staff of £541,262

⁹ Includes staff costs for Dedicated Mechanism staff of £59,558

¹⁰ Includes pension costs for Dedicated Mechanism staff of £122,231

¹¹ Includes pension costs for Dedicated Mechanism staff of £98,879

centrally-provided risk benefit cover (death in service and ill-health retirement) (2024-25: £Nil).

The expected employer pension contributions to the Principal Civil Service Pension Scheme for 2026-27 is estimated at £590,357.

There were no staff who retired early on ill-health grounds during 2025-26 (2024-25: None).

Number of Senior Civil Service Staff

Grade of Senior Civil Servant	2025-26 Number of Staff	2024-25 Number of Staff
5	2	2

Average number of persons employed (audited information)

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

	2025-26 Total	Commissioners	Permanently Employed	Others	2024-25 Total
Directly employed	38	7	28	3	35
Other	0	0	0	0	1
Total	38	7	28	3	36

The Commissioners are expected to devote approximately three days per month to Commission business over the course of a year.

Staff composition

	2025-26			2024-25		
	Total average number of Persons Engaged	Average number of Female Persons Engaged	Average number of Male Persons Engaged	Total average number of Persons engaged	Average number of Female Persons Engaged	Average number of Male Persons Engaged
Commissioners	7	3	4	7	3	4
Permanently Employed	28	21	7	25	21	4
Others	3	2	1	4	1	3
Total	38	26	12	36	25	11

Staff Turnover

The annual turnover rate of staff for the period 2025-26 was 2.6% (2024-25: 8.3%). During the year one member of staff left the Commission to take up a post elsewhere.

Managing Attendance

Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 2.71 days per employee in 2025-26 (2024-25: 23.71 days). The decrease in number of days sick per employee is due to two members of staff returning from long-term sick absence. The size of the Commission means that small changes in absence can appear to have a disproportionate impact on reporting statistics.

Disabled Employees

The Commission aims to ensure that there is no discrimination on the grounds of disability and that access to employment and career advancement in the Commission is based solely on ability, qualifications and suitability for the post. All disabled applicants who meet the essential criteria for posts advertised at the Commission are guaranteed an interview. The Commission complies with all existing legislation in regard to its disabled employees.

Equal Opportunities

The Commission is committed to equality of opportunity and promoting good relations in accordance with our Equality Scheme, prepared in compliance with Section 75 of the Northern Ireland Act 1998. We strive to promote equality of opportunity and good relations within the Commission as well as in our activities. The Commission complies fully with its statutory obligations and we liaise closely with the Equality Commission for Northern Ireland to ensure we work together effectively.

Employee Consultation

The Commission recognises the benefits of keeping employees informed of the progress of the business and of involving them in the Commission's performance. During the year, employees were regularly provided with information regarding the financial and economic factors affecting the performance of the Commission and on other matters of concern to them, as employees, through regular staff meetings. Meetings were also held with employees on the drafting of the Commission's business plan objectives for 2025-26.

Health and Safety

We recognise and accept our legal responsibilities in relation to the health, safety and welfare of our employees and for all people using our premises. In line with this commitment, the Commission has complied with the relevant legislation.

Expenditure on Consultancy

There was no expenditure on consultancy in 2025-26 (2024-25: £nil).

Off-payroll engagements

There were no off-payroll engagements in 2025-26 (2024-25: £nil).

There were no off-payroll engagements of Board members or senior management with significant financial responsibility between 1 April 2025 and 31 March 2026.

The following senior management are designated as having significant financial responsibility and are on the Commission's payroll: Dr David Russell, Chief Executive; Lorraine Hamill, Director (Finance, Personnel and Corporate Affairs).

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

There were no exit packages in 2025-26 (2024-25: £nil).



Dr David Russell
Accounting Officer

Date: 02 July 2026

Parliamentary Accountability and Audit Report

- 1.1 The accounts of the Northern Ireland Human Rights Commission are audited by the Comptroller and Auditor General under the Northern Ireland Act 1998. The fee charged was £37,800 (£31,500 in 2024-25). The auditors received no fees for non-audit services (2024-25: £nil). The auditors have been provided with all relevant audit information necessary to complete their audit and the Accounting Officer has taken all the necessary steps to ensure that the auditors are aware of any relevant information.
- 1.2 As part of the Commission's commitment to support continuous improvement, we are working with our sponsor department to understand which of the government functional standards are most appropriate for our size and scope, and best meet our business needs. Once we have agreed with our sponsor department which standards are relevant to our organisation, then we will work to embed the appropriate standards into our business processes.
- 1.3 All expenditure was applied to the purpose intended by Parliament (audited).
- 1.4 No fees or charges were collected by the Northern Ireland Human Rights Commission (audited) (2024-25: £nil).
- 1.5 The Northern Ireland Human Rights Commission has no remote contingent liabilities (audited) (2024-25: £nil).
- 1.6 The Commission had no losses or special payments (audited) (2024-25: £nil).
- 1.7 The Northern Ireland Human Rights Commission's total gross operating expenditure in 2025-26 was £3,185,939. The net expenditure for prior years was as follows:

Expenditure and income

	2025-26 £000	2024-25 £000	2023-24 £000	2022-23 £000
Expenditure	3,186	2,901	2,734	2,480
Income	<u>-</u>	<u>(77)</u>	<u>(11)</u>	<u>(8)</u>
Net Operating Expenditure	3,186	2,824	2,723	2,472



Dr David Russell
Accounting Officer

Date: 02 July 2026

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 Northern Ireland Human Rights Commission for the year ended 31 March 2026 under the Northern Ireland Act 1998.

The financial statements comprise the Northern Ireland Human Rights Commission's

- Statement of Financial Position as at 31 March 2026;
- 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 Northern Ireland Human Rights Commission's affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Northern Ireland Act 1998 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 (2024)*. 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 2024*. I am independent of the Northern Ireland Human Rights Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Human Right Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

The going concern basis of accounting for the Northern Ireland Human Rights Commission 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.

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 Northern Ireland Act 1998:

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 Northern Ireland Act 1998; and
- the information given in the Performance Report and the Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Human Rights Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

- adequate accounting records have not been kept by the Northern Ireland Human Rights Commission 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;
- providing the C&AG with unrestricted access to persons within the Northern Ireland Human Rights Commission 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 made under the Northern Ireland Act 1998;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions made under the Northern Ireland Act 1998; and
- assessing the Northern Ireland Human Rights Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Human Rights Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Northern Ireland Act 1998.

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 Northern Ireland Human Rights Commission's accounting policies, key performance indicators and performance incentives.
- inquired of management, the Northern Ireland Human Rights Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Northern Ireland Human Rights Commission'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 Northern Ireland Human Rights Commission's controls relating to the Northern Ireland Human Rights Commission's compliance with the Northern Ireland Act 1998 and Managing Public Money;
- inquired of management, the Northern Ireland Human Rights Commission'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 any 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 Northern Ireland Human Rights Commission for fraud and identified the greatest potential for fraud in the following areas: 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 Northern Ireland Human Rights Commission's framework of authority and other legal and regulatory frameworks in which the Northern Ireland Human Rights Commission 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 Northern Ireland Human Rights Commission. The key laws and regulations I considered in this context included Northern Ireland Act 1998, Managing Public Money, employment law, pension legislation and tax legislation.

Audit response to identified risk

To respond to identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and tested 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 Management Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Commission and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Other auditor's responsibilities

I am required to obtain 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

Date 03 July 2026

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

Financial Statements for the Year Ended 31 March 2026

Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2026

	Notes	2025-26 £	2024-25 £
Expenditure			
Staff costs	3	2,323,707	2,031,775
Other operating costs	4	681,125	687,088
Depreciation, amortisation and impairment	4	105,812	106,727
Depreciation on Right-of-Use Assets	4	75,295	75,397
Total operating expenditure		3,185,939	2,900,987
Income			
Other income	5	0	(77,378)
Total operating income		0	(77,378)
Net operating expenditure for the year ended 31 March 2026		3,185,939	2,823,609
Finance Income			
Interest Received		(33,087)	(29,959)
Finance Expense			
Finance expense on lease liabilities	4	4,964	5,903
Net Expenditure for the year		3,157,816	2,799,553
Other comprehensive net expenditure			
Net (gain)/loss on revaluation of property, plant and Equipment	6	(20,260)	(4,294)
Comprehensive net expenditure for the year		3,137,556	2,795,259

All amounts above relate to continuing activities.

The notes on pages 81 to 99 form part of the financial statements.

Statement of Financial Position as at 31 March 2026

		31 March 2026	31 March 2025 (as restated see note 12)
	Notes	£	£
Non-current assets:			
Property, plant and equipment	6	250,112	326,317
Right-of-Use assets	7	298,085	373,380
Intangible assets	8	0	0
Total non-current assets		548,197	699,697
Current assets:			
Trade and other receivables	10	54,444	49,648
Cash and cash equivalents	11	1,025,670	920,893
Total current assets		1,080,114	970,541
Total assets		1,628,311	1,670,238
Current liabilities:			
Trade and other payables	12	283,921	305,768
Lease Liabilities	12	75,753	74,776
Total current liabilities		359,674	380,544
Non Current liabilities			
Provisions – Dilapidations	13	75,000	75,000
Lease Liabilities	7	229,934	305,685
		304,934	380,685
Assets less total liabilities		963,703	909,009
Taxpayers' equity			
General Reserves		853,567	819,133
Revaluation Reserves		110,136	89,876
		963,703	909,009

The notes on pages 81 to 99 form part of the financial statements.

The financial statements on pages 77 to 99 were approved by the Commission on 26 June 2026.



Dr David Russell
Accounting Officer

Date: 02 July 2026

Statement of Cash Flows for the Year Ended 31 March 2026

	Notes	2025-26 £	2024-25 £
Cash flows from operating activities			
Net operating expenditure		(3,185,939)	(2,823,609)
(Increase) in trade and other receivables	10	(4,795)	(5,766)
Increase/(Decrease) in trade payables	12	(21,847)	(150,568)
Depreciation, amortisation and impairment	4	105,812	106,727
Depreciation on Right-of-Use Assets	4	75,295	75,397
Net cash outflow from operating activities		(3,031,474)	(2,797,819)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(9,346)	(9,073)
Net cash outflow from investing activities		(9,346)	(9,073)
Cash flows from financing activities			
Funding from parent department		3,192,250	2,787,590
Interest Received		33,087	29,959
Payments of lease liabilities	7	(74,776)	(73,880)
Finance expense on lease liabilities	4	(4,964)	(5,903)
Net cash inflow from financing activities		3,145,597	2,737,766
Net (decrease)/increase in cash and cash equivalents in the period	11	104,777	(69,126)
Cash and cash equivalents at the beginning of the period	11	920,893	990,019
Cash and cash equivalents at the end of the period	11	1,025,670	920,893

The notes on pages 81 to 99 form part of the financial statements.

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2026

	General Reserves £	Revaluation Reserves £	Total Reserves £
Balance at 31 March 2024	831,096	85,582	916,678
Comprehensive net expenditure for the year	(2,799,553)	0	(2,799,553)
Net gain on revaluation of property	0	4,294	4,294
Grant-in-aid from NIO	2,787,590	0	2,787,590
Balance at 31 March 2025	819,133	89,876	909,009
Changes in taxpayers' equity for 2025-26			
Comprehensive net expenditure for the year	(3,157,816)	0	(3,157,816)
Net gain on revaluation of property	0	20,260	20,260
Grant-in-aid from NIO	3,192,250	0	3,192,250
Balance at 31 March 2026	853,567	110,136	963,703

The notes on pages 81 to 99 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2026

1. Statement of accounting policies

The Secretary of State for Northern Ireland has directed the Human Rights Commission for Northern Ireland to prepare accounts under the Northern Ireland Act 1998. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) for 2025-26, issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS), as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Northern Ireland Human Rights Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Northern Ireland Human Rights Commission for the year ending 31 March 2026 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the historical cost convention, modified to account for the revaluation of property, plant and equipment.

1.2 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires the Commission to exercise judgement in the process of applying the accounting policies. We continually evaluate our estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

(i) Depreciation of property, plant, equipment and intangibles

Depreciation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual

values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.7 and Note 1.9.

(ii) Leases

Property leases assessed for IFRS16 Right-of-Use assets are valued using a cost model which has been used as a proxy for current value as the underlying assets value of the short lease is unlikely to fluctuate significantly.

(iii) Impairment of property, plant and equipment

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

(iv) Provisions

The Commission provides for legal or constructive obligations, which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation.

1.3 Accounting standards, interpretations and amendments to published standards not yet effective

The Commission has not adopted any Standards or Interpretations from the IFRS in advance of the required implementation dates. The following standards or interpretations were issued by the International Accounting Standards Board but have not been adopted:

IFRS 17 Insurance Contracts

IFRS17 Insurance Contracts was adopted through the Government Financial Reporting Manual (FreM) from 2025-26.

The Commission has assessed the requirements of IFRS 17 and concluded that it does not issue insurance contracts, reinsurance contracts or investment contracts with discretionary participation feature within the scope of the Standard.

Accordingly, the adoption of IFRS 17 has had no impact on the Commission's financial position, financial performance or disclosures.

IFRS 18- Presentation and Disclosure in Financial Statements replaces IAS 1 and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

Social Benefits – The 2025-26 FreM includes new guidance on accounting for social benefits. The 2025-26 FreM defines social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances.

IFRS 19 – Subsidiaries without public accountability: disclosures. IFRS 19 allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 01 January 2027 in the private sector. The impact of IFRS 19 on Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

No material impact is expected on the financial statement of the Commission as a result of these standards.

1.4 Income

At times, the Commission receives income from sources other than the NIO, for specific projects. The Commission will seek to recover any associated costs for the project in line with the contract.

In line with its accounting policy, the Commission applies the requirements of IFRS 15 to income earned from other sources.

Income is recognised when the obligations associated with the contract have been satisfied.

1.5 Grant-in-aid

Grant in aid is credited directly to the General Reserve as it is regarded as contributions from a controlling party, which gives rise to a financial interest in the residual interest in the Commission.

1.6 Property, plant and equipment and depreciation

Property plant and equipment comprises leasehold improvements to Alfred Street, fixtures and fittings and information technology equipment and are carried at current value in existing use.

Property, plant and equipment are held for their operational capacity in delivering the Commission's statutory functions.

Items of property, plant and equipment are capitalised if they are intended for use on a continuous basis and their individual original purchase cost is £5,000 or more. Items with an individual cost of less than £5,000 but, when taken together, represent a significant investment will be grouped.

In accordance with the 2025-26 FreM valuation regime, items of property, plant and equipment are revalued using a quinquennial valuation cycle, rolling programme of valuations or appropriate indexation methodology, depending on the nature of the asset. The Commission assess annually whether indicators exist that would require impairment review or alternative valuation treatment.

Plant, property and equipment are restated annually using indices complied by the Office for National Statistics.

Leasehold improvement expenditure has been capitalised and is restated annually using indices complied by the Office for National Statistics. The current lease was negotiated in March 2020 and is for a period of ten years until 18 March 2030 with a break clause after five years. The Commission did not exercise the five year break clause.

Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of property, plant and equipment is credited to the Revaluation Reserve unless it reverses a revaluation decrease of the same asset previously charged to the Statement of Comprehensive Net Expenditure;
- Losses arising from the revaluation of property, plant and equipment are debited to the Revaluation Reserve to the extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

All property, plant and equipment are reviewed annually as part of an inventory check against the Commission's asset register.

All other property, plant and equipment is valued on the basis of historical cost less depreciation as an approximation of fair value due to short life or low value of the individual assets.

Depreciation is provided on a straight-line basis at rates calculated to write-off the cost less estimated residual value of each asset over its expected useful life. The estimated useful lives for depreciation purposes are:

Leasehold improvements:	10 years (or the life of the lease, whichever is least)
Computer equipment:	3 years
Fixtures, fittings and equipment:	5 years

1.7 Leases

IFRS 16 'Leases' was implemented from 1 April 2022; this introduces a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value.

In respect of lessees, IFRS 16 removes the distinction between operating and finance leases and introduces a single accounting model that requires a lessee to recognise 'right-of-use' assets and lease liabilities. The definition of a lease has been updated under IFRS 16, there is more emphasis on being able to control of the use of asset identified in a contract. There are new requirements for variable lease payments such as RPI/CPI uplifts; and there is an accounting policy choice allowable to separate non-lease components.

Right-of-use assets within the Commission comprise the lease of premises at Alfred Street and the lease of a photocopier.

At inception of a contract, the Commission assess whether a contract is, or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration. To assess whether a contract conveys the rights to control the use of an identified asset, the Commission assess whether:

- The contract involves the use of an identified asset

- The Commission has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use
- The Commission has the right to direct the use of the asset.

At inception or on reassessment of a contract that contains a lease component, the Commission allocates the consideration in the contract to each lease component on the basis of the relative standalone prices.

The Commission assess whether it is reasonably certain to exercise break options or extension options at the lease commencement date. The Commission reassesses this if there are significant events or changes in circumstances that were anticipated.

As a lessee

Right-of-Use assets

The Commission recognises a right-of-use asset and lease liability at the commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of the lease.

The right-of-use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets. The cost measurement model in IFRS16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

- A longer-term lease that has no provisions to update lease payments for market conditions or if there is a significant period of time between those updates; and;
- The fair value or current value in existing use of the underlying asset is likely to fluctuate significantly due to changes in market prices.

The right-of-use assets are depreciated using the straight line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use

assets are determined on the same basis of those of property, plant and equipment.

The Commission applies IAS36 Impairment of Assets to determine whether the right-of-use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the discount rate applicable at the commencement date or modification date provided by HMT.

The lease payment is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the Commission's estimates of the amount expected to be payable under residual value guarantee, or if the Commission changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease payments included in the measurement of the lease liability comprises of the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee;
- The exercise price under a purchase option that the Commission is reasonably certain to exercise, lease payments in an optional renewal period if the Commission is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Commission is reasonably certain not to terminate early.

When the lease liability is remeasured, a corresponding adjustment is made to the right-of-use asset or recorded in the SoCNE if the carrying amount of the right-of-use asset is zero.

Prior period re-presentation – The Commission presents lease liabilities in accordance with IFRS 16 as amounts falling due within one year and amounts falling due after more than one year.

Comparative information has been re-presented to reflect this classification. In the prior year, lease liabilities were included entirely within non-current liabilities. An amount of £74,776 has been reclassified from non-current to current lease liabilities to reflect the portion of lease obligations due within twelve months of the reporting date.

This reclassification affects presentation only and has no impact on total liabilities.

1.8 IAS 37 – Provisions, Contingent Liabilities and Contingent Assets

Under IAS 37.14, a provision shall be recognised when:

- “An entity has a present obligation (legal or constructive) as a result of a past event;
- It is probably that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.”

As the Commission’s lease contains a clause under which, at the expiration of the lease, there is an obligation to repair the property and return it to the lessor in a specified condition, a provision for dilapidation costs is recognised in the accounts.

The provision for dilapidation costs is based on a reliable estimate of the amount that would need to be paid to discharge the obligation at the end of the lease.

1.9 Intangible Assets

The Commission follows the criteria set out within IAS 38 when recognising an asset as intangible.

Software licences are amortised over 2 years (or the life of the license).

Intangible assets are amortised over 5 years (or the life of the asset).

Intangible assets at amortised historical cost less accumulated amortisation. The revaluation model is not applied to intangible assets.

1.10 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS), which are described in the Remuneration and Staff Report. The defined benefit schemes are unfunded and contributory.

In line with FReM's adaptation of IAS 19, the Commission accounts for the PCSPS as if it were a defined contribution scheme. In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

1.11 Value Added Tax

The Commission is ineligible to reclaim input VAT on expenditure. Therefore, all irrecoverable VAT is included in expenditure or included in the capitalised purchase cost of non-current assets.

Irrecoverable VAT payable on lease payments is excluded from the initial measurement of right-of-use assets and lease liability; rather, it is treated as an expense at the tax point in accordance with IFRIC 21 Levies.

1.12 Financial instruments

The Commission's financial assets and liabilities arise principally from day-to-day operational activities and are not held for trading purposes.

1.13 Legal casework expenditure

Section 70 of the Northern Ireland Act 1998 enables the Commission to support legal cases in relation to the protection of human rights. Some of these cases can span several years.

In some cases, costs are recoverable from the respondent if the applicant is successful. Given this, while the Commission decides to support cases, contingent on the outcome, payments are not normally made until judgment is passed, and the judge decides on a cost order (i.e. whether the 'losing' side should pay all costs or each side should bear their own costs). Given that a criterion for Commission support is whether a case has a 'reasonable chance of success', it does not expect to incur costs in many cases. However, cases can

be lost. In these cases, it is possible that the applicant could be asked to pay the respondent's costs. Where this happens, the Commission may pay these costs on behalf of the applicant. Any such potential liabilities are noted in the financial statements as contingent liabilities or provisions.

Management reviews all supported cases at year end to determine whether a provision or contingent liability disclosure is required under IAS 37.

1.14 Staff costs

Under IAS19 Employee Benefits legislation, all staff costs must be recorded as an expense as soon as the Commission is obligated to pay them. This includes the cost of any untaken leave as at the year-end, which is estimated at £73,118 (2024-25: £62,894).

1.15 Going concern

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Northern Ireland Act 1998. The Commission's core budget for 2026-27 has been approved by the Northern Ireland Office. The 2026-27 budget reflects the 2025 Spending Review, and the Commission has also received a further two-year financial settlement as part of the UK Government Spending Review phase 2 covering the period 2026-29.

The Commission also receives additional funding for the Dedicated Mechanism, which arise from a statutory requirement under the EU Withdrawal Agreement Act. This role will continue in the future and beyond the financial year 2026-27. The Northern Ireland Office has confirmed the budget for the next three years until 31 March 2029.

As a result of this Spending Review settlement the Accounting Officer has a reasonable expectation that the Commission can continue for a period of 12 months from the date of approval of the annual report and accounts, and has accordingly considered it appropriate to adopt a going concern basis for the preparation of the 2025-26 financial statements.

2. Analysis of net expenditure by segment

In line with the provisions of IFRS 8, Operating Segments, the Commission does not normally analyse its net expenditure by operating segments. However, as the Commission received ring-fenced funding for the dedicated mechanism, we have disclosed this expenditure as a footnote throughout the annual report and accounts.

3. Staff costs¹²

	2025-26 Total	Commissioners	Permanently Employed	Others	2024-25 Total
	£	£	£	£	£
Wages and salaries	1,636,175	136,231	1,419,963	79,981	1,479,460
Social security costs	221,166	15,247	195,503	10,416	159,503
Other pension costs	466,366	26,429	417,832	22,105	392,812
Total Staff Costs	2,323,707	177,907	2,033,298¹³	112,502¹⁴	2,031,775

¹² Average number of persons employed can be found in the staff report on page 64

¹³ Includes staff costs for Dedicated Mechanism staff of £541,262

¹⁴ Includes staff costs for Dedicated Mechanism staff of £59,558

4. Other expenditure

	2025-26	2024-25
	£	£
Advertising, publicity and publications	40,780	60,299
Auditor's (NAO) remuneration	37,800	31,500
Building maintenance and expenses	67,886	57,941
Conferences and seminars	15,432	15,955
Education	23,343	5,904
Insurance	11,255	10,417
Internal audit	11,037	3,357
Investigations & Research	45,309	52,701
IT	96,004	80,475
Legal casework (non-recoverable)	109,719	78,784
Light and heat	11,135	13,811
Non-recoverable VAT expense	15,754	15,754
Other expenses	14	8
Printing, postage and stationery	2,635	2,414
Professional fees	59,597	111,972
Rates	35,993	34,464
Staff training and recruitment	47,270	42,330
Telephone	13,771	16,679
Travel, subsistence and hospitality	36,391	52,323
	<u>681,125</u>	<u>687,088</u>
Finance Costs		
Interest Expense	<u>4,964</u>	<u>5,903</u>
	686,089	692,991
Non-Cash Items:		
Depreciation, Amortisation and Impairment	105,812	106,727
Depreciation Right-of-Use Assets	<u>75,295</u>	<u>75,397</u>
	<u>867,196</u>	<u>875,115</u>

There were no payments made to the auditors during the year for non-audit services (2024-25: £nil).

The audit fee for this year is £37,800 (2024-25: £31,500).

5. Income

The Commission also has recognised income from other sources as follows:

	2025-26	2024-25
	£	£
European Network of National Human Rights Institutions (ENNHRI) under a Small Grant Agreement for Project SGA-NHRI.EU-2023-02 – NI Business Human Rights Index	-	7,362
Foreign Commonwealth & Development Office project to establish permanent secretariat for NHRI’s in the Commonwealth	-	70,016
	<hr/>	<hr/>
Total	-	77,378

In line with its accounting policy, the Commission has applied the requirements of IFRS 15 to income received from sources other than the NIO, for specific projects. The Commission seeks to recover any associated costs for the projects in line with the contract.

The Commission received no income from sources other than the NIO in 2025/26. The prior year balance related to project-specific funding received from ENNHRI and FCDO. Such funding is dependent on the availability of external funding and the requirements of the relevant funding bodies and is not a recurring source of income. No equivalent project funding was received during the current financial year.

The Commission’s principal source of funding continues to be Grant-in-Aid received from its sponsor department, the Northern Ireland Office.

6. Property, plant and equipment

2025-26

	Leasehold Improvements	Information technology	Furniture & fittings	Total
Cost or valuation	£	£	£	£
At 1 April 2025	641,317	62,109	88,155	791,581
Additions	0	9,346	0	9,346
Revaluation	20,741	0	0	20,741
At 31 March 2026	662,058	71,455	88,155	821,668

Depreciation

At 1 April 2025	345,991	42,827	76,446	465,264
Charged in year	81,506	13,250	11,055	105,811
Revaluation	481	0	0	481
At 31 March 2026	427,978	56,077	87,501	571,556

Net book value at 31
March 2026

	234,080	15,378	654	250,112
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Net book value at 31
March 2025

	295,326	19,282	11,709	326,317
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2024-25

	Leasehold Improvements	Information technology	Furniture & fittings	Total
Cost or valuation	£	£	£	£
At 1 April 2024	636,934	53,036	88,155	778,125
Additions	0	9,073	0	9,073
Revaluation	4,383	0	0	4,383
At 31 March 2025	641,317	62,109	88,155	791,581

Depreciation

At 1 April 2024	271,384	28,339	59,039	358,762
Charged in year	74,518	14,488	17,407	106,413
Revaluation	89	0	0	89
At 31 March 2025	345,991	42,827	76,446	465,264

Net book value at 31
March 2025

	295,326	19,282	11,709	326,317
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Net book value at 31
March 2024

	365,550	24,697	29,116	419,363
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7. Leases

Following the adoption of IFRS16 in the 2022-23 financial accounts, the Commission's leases are now recognised on the balance sheet, with the exception of those leases which are exempt by having less than 12 months to run from 31 March 2022 or are considered low value (less than £1,000).

The finance lease is recognised as an asset and a corresponding lease liability at the net present value of future lease payments. Lease payments are apportioned between the finance charge and the reduction of the outstanding liability.

A discount rate of 1.27% has been applied in the calculation on lease liabilities for leasehold improvements and a discounts rate of 4.72% has been applied in the calculation on lease liabilities for photocopier leased in September 2024. As at 31 March 2026 the Commission was committed to making the following payments in respect of finance leases:

2025-26	Property	Furniture & fittings	Total
	£	£	£
Right of use assets			
Cost or valuation			
At 1 April 2025	593,068	4,152	597,220
Additions	0	0	0
Disposals	0	0	0
At 31 March 2026	593,068	4,152	597,220
Depreciation			
At 1 April 2025	223,395	445	223,840
Charged in year	74,465	830	75,295
Disposals	0	0	0
At 31 March 2026	297,860	1,275	299,135
Net book value at 31 March 2026	295,208	2,877	298,085
Net book value at 31 March 2025	369,673	3,707	373,380

7. Leases (cont.)

2025-26	Property	Furniture & fittings	Total
Lease Liabilities	£	£	£
At 1 April 2025	(376,634)	(3,829)	(380,463)
Interest on lease liabilities @ 1.27%	(4,783)	0	(4,783)
Interest on lease liability @ 4.27%		(181)	(181)
Cash Payment	78,768	972	79,740
At 31 March 2026	<u>(302,649)</u>	<u>(3,038)</u>	<u>(305,687)</u>
Total future lease payments under leases are given in the table below for each of the following periods:			
No later than one year	<u>(74,924)</u>	<u>(829)</u>	<u>(75,753)</u>
Later than one year and not later than five years	<u>(227,725)</u>	<u>(2,209)</u>	<u>(229,934)</u>
Later than five years	<u>0</u>	<u>0</u>	<u>0</u>
Balance at 31 March 2025	<u>(302,649)</u>	<u>(3,038)</u>	<u>(305,687)</u>

The lease for the Alfred Street premises ends in March 2030 with a five-year break clause that the Commission did not exercise.

A photocopier lease started in September 2024 and will end in September 2029.

8. Intangible Assets

	Software & Licences 2025-26	Software & Licences 2024-25
	£	£
Cost or valuation		
at 1 April	33,578	33,578
Additions	0	0
Disposals	0	0
at 31 March	<u>33,578</u>	<u>33,578</u>
Amortisation		
at 1 April	33,578	33,263
Charged in year	0	315
Disposals	0	0
at 31 March	<u>33,578</u>	<u>33,578</u>
Net book value at 31 March	<u>0</u>	<u>0</u>

9. Financial instruments

As the cash requirements of the Commission are met through grant-in-aid provided by the Northern Ireland 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 Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

10. Trade receivables and other current assets

	2025-26	2024-25
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>54,444</u>	<u>49,648</u>
	<u>54,444</u>	<u>49,648</u>

11. Cash and cash equivalents

	2025-26	2024-25
	£	£
Balance at 1 April	920,893	990,019
Net change in cash and cash equivalent balances	<u>104,777</u>	<u>(69,126)</u>
Balance at 31 March	<u>1,025,670</u>	<u>920,893</u>
The following balances at 31 March were held at:		
Commercial banks and cash in hand	<u>1,025,670</u>	<u>920,893</u>
Balance at 31 March	<u>1,025,670</u>	<u>920,893</u>

12. Trade payables and other current liabilities

	2025-26	2024-25 (as restated)
	£	£
Amounts falling due within one year:		
Taxation and social security	51,977	35,481
Trade payables	6,127	34,734
Other payables	8,336	11,918
Lease Liabilities	75,753	74,776
Accruals ¹⁵	217,481	223,635
	359,674	380,544

The 2024-25 amounts have been restated to correct the classification of £74,776 of lease liabilities falling due within one year from Non-current lease liabilities to Trade payables and other current liabilities.

There is no impact on any other financial statement line items disclosed in the prior year.

13. Provisions for liabilities and charges

	2025-26 Other £	2024-25 Total £
Balance at 1 April	75,000	75,000
Provided in-year	0	0
Provisions written off in-year	0	0
Balance at 31 March	75,000	75,000

The amount of £75,000 in the 2025-26 above figures relates to provision made for the estimated dilapidation costs at the end of the Commission's ten year lease for its premises in Alfred Street, Belfast. The Commission's lease allows for a 5 year break clause which the Commission did not exercise.

¹⁵ The accruals figure primarily relates to expenditure incurred for services provided in the financial year for which the Commission has not yet been invoiced and the annual leave accrual which reflects the cost of employees' unused holiday entitlement earned by the end of the reporting period.

14. Contingent liabilities disclosed under IAS 37

The Commission has no contingent liabilities for 2025-26 (2024-25 £50,000).

A contingent liability of £50,000 was recognised in 2024-25. The Commission continued to engage with the Department of Justice (DoJ) to obtain a final invoice. In March 2026 the Commission was informed that costs would not be pursued.

15. Financial Commitments

The Commission has no other financial commitments not already included in the Statement of Financial Position for 2025-26 (2024-25: £nil).

16. Related-party transactions

The Commission is a non-departmental public body sponsored by the Northern Ireland Office (NIO).

The NIO is regarded as a related party. During the year, the Commission had various transactions with NIO, associated with the receipt of grant-in-aid.

In addition, the Commission has had various transactions with other Government departments.

Except for the remuneration disclosed in the Remuneration and Staff Report on pages 50-63, none of the Commissioners, Management Team or other related parties has undertaken any material transactions with the Commission during the year.

17. Events after the reporting period

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

There were no significant events after the reporting date.

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