



Northern Ireland
Assembly

Northern Ireland Assembly Commission

**Annual Report and Accounts 2022-23
For the year ended 31 March 2023**

Northern Ireland Assembly Commission

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For the year ended 31 March 2023**

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Any enquiries regarding this publication should be sent to us at: info@niassembly.gov.uk, by telephone: (028 90 521137) or by post:

Communications Office
Northern Ireland Assembly
Parliament Buildings
Ballymiscaw
Stormont
Belfast
BT4 3XX

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**The Northern Ireland Assembly Commission presents its Annual Report and
Accounts for the year ended 31 March 2023**

PERFORMANCE REPORT - Performance Overview

This overview is intended to provide a summary of the performance of the Northern Ireland Assembly Commission (the Assembly Commission) for the reporting period. It is aimed at giving sufficient information to users of the Annual Report and Accounts so that they may gain an understanding of the organisation, its purpose, the key risks it faces and how it has performed during the period.

Statutory basis for the Assembly Commission

The Assembly Commission is the corporate body which has the statutory responsibility for providing the Northern Ireland Assembly (the Assembly), or ensuring that the Assembly is provided, with the property, staff and services required for the Assembly's purposes. The Assembly Commission is established under section 40 of the Northern Ireland Act 1998.

The Assembly Commission comprises the Speaker and five other members of the Assembly who are responsible for representing the interests of the Assembly and its elected Members. The Assembly Commission has appointed a Clerk/Chief Executive in accordance with schedule 5 of the Northern Ireland Act 1998, and other staff.

In seeking to undertake the work of the Assembly Commission, staff are assigned to a number of functional directorates. The detailed organisational chart is attached in Annex A for ease of reference on page 116.

Principal Activities

The Assembly Commission considers and makes decisions on a wide range of issues to do with the running of the Assembly, the provision of accommodation and the delivery of supporting services in Parliament Buildings.

Although funded from the Northern Ireland Block Grant, the Assembly Commission is independent of the Northern Ireland Executive (the Executive) and as such does not contribute to the Executive's Programme for Government.

The Assembly Commission's performance targets and the associated outputs are therefore, those that are developed internally to continually enhance the delivery of services to the Assembly, enabling it to function effectively.

The Assembly Commission has a Corporate Strategy 2018-23 (the Corporate Strategy) which guides its work.

Following the Assembly election on 5 May 2022, the Assembly failed to elect a Speaker and deputy Speakers and appoint an Executive. Consequently, there has been no return to normal Assembly business. Recognising that many of the principal activities would not be undertaken until normal Assembly business is resumed, the Assembly Commission's work has been guided by three principles namely:

- Retaining readiness;
- Maximising the use of public resources; and
- Supporting and motivating staff.

Key Aims and Objectives

The Assembly Commission's Corporate Strategy has a strategic focus. It sets out an ambitious and innovative approach to the improvements and developments that will be prioritised by the Assembly Commission in support of the Assembly. It also outlines a small number of aims and objectives that capture the wide variety of interdependent roles and responsibilities of the Assembly Commission's staff. The Corporate Strategy assists in determining and allocating resources, whilst ensuring value for money.

The Corporate Strategy is influenced by four common elements:

- **People:** *Every business area relies upon the commitment, skills and expertise of our people;*
- **Culture:** *Every business area is influenced by the principles which underpin the support of a legislature, including accountability and political sensitivity;*
- **Engagement:** *Every business area is impacted by the fact that the Assembly is elected to represent the public; and*
- **Services:** *Every business area should continually seek better and more efficient ways to meet the needs of our customers while providing value for the public purse.*

The Corporate Strategy sets out an overarching vision of “*Excellence, expertise and innovation in support of the Northern Ireland Assembly as a legislature which is accessible to the public it represents.*” This vision is distilled into four Strategic Aims:

1. ***Investing*** *in the development, expertise, and well-being of our people.*
2. ***Building*** *excellence and innovation in our services.*
3. ***Strengthening*** *engagement with the public.*
4. ***Developing*** *a confident legislature with a strong parliamentary culture.*

The Corporate Strategy recognises that while staff have different roles, they are working towards shared and common goals. No matter what their individual responsibilities are, as one team they will demonstrate:

- ***Professionalism*** *in everything we do;*
- ***Respect*** *for each other, Members and the public; and*

- *Impartiality and integrity in all our work.*

The Corporate Strategy seeks to deliver:

- *High levels of satisfaction among Members, stakeholders and visitors;*
- *Enhanced understanding of the role and the work of the Assembly; and*
- *Skilled and motivated people.*

While the Corporate Strategy establishes an overarching framework for the delivery of objectives, the corporate planning process translates the Strategic Aims of the Corporate Strategy into corporate and annual plans with a series of actions, targets and milestones assigned to each action.

In addition to the Corporate Strategy, a Corporate Plan for 2019-23 (the Corporate Plan) was developed that set out the key projects and priorities the Assembly Commission intended to deliver up to March 2023 to underpin the Corporate Strategy. A detailed Annual Plan for 2022-23 was developed from the Corporate Plan to establish specific and measurable targets for 2022-23.

However, the Annual Plan 2022-23 was developed in the context that the Assembly would be conducting normal business. No new Speaker or deputy Speakers were elected and no Executive was appointed after the Assembly elections in May 2022 and therefore, normal Assembly business did not take place during the year. This meant that it was not possible to progress some of the activities in the Annual Plan 2022-23.

Principal risks and uncertainties

Political uncertainty represents the principal risk to the work of the Assembly Commission.

Over the years, there have been a number of periods of political hiatus, the most recent arising from the failure to elect a Speaker and deputy Speakers and to appoint an Executive following the Assembly election in May 2022. Consequently, there has been no return to normal Assembly business.

The Annual Report and Accounts have therefore been prepared in the context of this continuing political uncertainty. Whilst this current period of uncertainty might be classed as a principal risk, this risk is wholly outside the control of the Assembly Commission. Therefore, it cannot be captured in normal risk management processes. It is recognised that this prevailing political environment has an impact on the delivery of some of the corporate targets and this has been considered in the Corporate Risk Register.

The principal risks to the Assembly Commission are identified and managed through a risk management regime. The principal responsibility for the management of risk falls to the Senior Management Team (SMT) through a comprehensive Risk Management Strategy. Further details on the role and composition of SMT is provided in the Management Structures section within the Director's Report commencing at page 35.

SMT is responsible for both the corporate planning process and the implementation of the Risk Management Strategy. Therefore, the ongoing corporate planning process and the administration of the Risk Management Strategy provide a strong emphasis on the identification and management of risks.

The Risk Management Strategy is reviewed biennially by SMT and amended as appropriate. Further details on the Assembly Commission's capacity to handle risk, the risk and control framework within which the Assembly Commission operates and a review of the effectiveness of the system of internal control are provided in the Governance Statement on pages 41 to 50.

Chief Executive's Performance Overview

Once again, I would like to thank staff for their commitment, dedication and hard work in seeking to deliver, consistently high quality services in what has been another extremely challenging year, closing off one mandate and preparing to start the next.

Following the Assembly election in May 2022, the Assembly failed to elect a new Speaker and deputy Speakers, and appoint an Executive. This brings many challenges, but throughout this period, the Assembly Commission has maintained a state of readiness, thus ensuring that its staff and services remain available at short notice to support the return to normal Assembly business.

The Annual Plan 2022-23 was developed based on normal Assembly business. Therefore, in the context of no normal Assembly business being conducted, it was not possible to achieve a number of the planned actions.

The Assembly Commission's three year budget for 2022-25, was scrutinised by the Audit Committee in November 2021, and then voted on by the Assembly on 23 February 2022. The Assembly resolved that the Assembly Commission's Total Resource Departmental Expenditure Limits (DEL) budget for 2022-23 should be £50.757 million and £3.897 million Capital DEL.

This budget was prepared on the assumption that the Assembly Commission would be supporting a fully functioning Assembly in the first year of a new mandate, and that outreach and engagement activities would finally be restored to pre-COVID levels. In terms of staffing, it had been anticipated that additional support for the development of Private Members' Bills would continue at the level required in the previous mandate and that additional costs would be required for implementing translation and interpretation services as set out in the New Decade New Approach agreement.

The Capital budget for 2022-23 reflected the concertinaing of a number of projects that were deferred during the three-year period from 2017-20 when the Assembly was not conducting normal business. It also included projects that had been delayed due to the COVID-19 pandemic and the normal replacement of equipment on a cyclical basis.

The combination of these factors accounted for the increase of £1.424 million from the 2021-22 budget (£49.333 million, increase 2.9%) for Resource DEL and £2.213 million from the 2021-22 budget (£1.684 million, increase 131.4%) for Capital DEL.

While the Assembly Commission's budget was agreed and voted on by the Assembly, Departmental budgets for the year were not set and the overall parliamentary budgetary process was not completed prior to dissolution of the Assembly on 28 March 2022. The Secretary of State for Northern Ireland therefore, had to complete the parliamentary budgetary process by bringing forward the Northern Ireland Budget Act 2023 to Westminster, receiving Royal Assent on 8 February 2023.

The Department of Finance's (DoF's) normal formal in-year budgetary processes did not take place and therefore the Assembly Commission's closing budget in the Main Estimate remained largely unaltered. However, a change was made in-year for a deferral of one project and a reclassification of costs associated with the project to replace a number of

corporate computer systems. Following the publication of an update on Accounting Standards by the IFRS Interpretations Committee (IFRIC), the costs associated with this project can no longer be recorded as Capital DEL, but instead must be expensed in the year they occur as Resource DEL. The Main Estimate position was updated to remove the 2022-23 costs associated for this project.

As set out in the Statement of Outturn against Assembly Supply - note 1, the final outturn for Resource DEL for the Assembly Commission was £45.633 million, £5.124 million less than the Main Estimate position of £50.757 million. The outturn for AME was £2.001 million, £0.199 million less than the Main Estimate position of £2.200 million. The outturn for Capital DEL was £2.776 million, £0.149 million less than the Capital DEL allocation of £2.925 million.

Performance Summary

As noted in the Performance Report – Performance Overview on page 6, the work of Assembly Commission staff is guided by the Strategic Aims contained within the Corporate Strategy 2018-23 and the Corporate Plan 2019-23, augmented in the Annual Plan for 2022-23.

The Annual Plan 2022-23 sets out the detailed activities the Assembly Commission intended to progress during 2022-23 to deliver the Corporate Plan 2019-23, and assist the Assembly Commission in determining and allocating resources, whilst ensuring value for money. However, as no normal Assembly business took place during the year, this meant that it was not possible to progress some of the activities in the Annual Plan 2022-23.

The Annual Plan 2022-23 translated the high-level actions of the Corporate Plan into 35 actions and milestones to be achieved during this period. 13 (37%) of the targets were achieved, 10 (29%) were partially achieved, 4 (11%) were not achieved and 8 (23%) are awaiting political development.

The total final outturn of the year was £50.410 million compared with an allocation of £55.882 million in the Main Estimate. The outturn for the Net Resource Requirement (excluding capital) was £47.634 million, against the Main Estimate allocation of £52.957million. The Capital outturn was £2.776 million against the Main Estimate allocation of £2.925 million.

The lack of any normal Assembly business during the year, significantly reduced the outturn for the period. Given that the budget had been set at Westminster, there was no DoF in-year monitoring to amend the budget to reflect the prevailing political circumstances.

The budget setting process had assumed a fully operational Assembly following the Assembly election in May 2022 and that Members would avail of the full amount of the constituency office allowances accessible to them. As the Assembly did not elect a new Speaker or deputy Speakers and was unable to appoint an Executive, normal Assembly business did not take place, therefore, expenditure was correspondingly reduced. Members also remained cautious about employing staff in the political circumstances and did not avail of the full amount of the constituency office staffing and allowances accessible to them.

The underspends arose across a number of expenditure categories. These were particularly: Staff Salaries, due to a suspension of non-essential recruitment and a delay in the outcome of the commissioned pay benchmarking exercise; Admin Costs, due to the reduced level of parliamentary related activities, savings from which were used to offset the significantly increased utility costs; Members' salaries due to the non-payment of officeholders salaries following the Assembly election and the reduction in Members' salaries as a result of the Secretary of State's Determination; and Members' Costs due to the under-utilisation by Members of their full constituency office allowances.

A detailed analysis and explanation of performance can be found in the Performance Analysis section of the Performance Report on pages 13 to 34.

PERFORMANCE REPORT – Performance Analysis

Performances Analysis - linkages to Corporate Planning

The Annual Plan 2022-23 translated the high-level actions of the Corporate Plan into 35 actions and milestones to be achieved during this period. 13 (37%) of targets were achieved, 10 (29%) were partially achieved, 4 (11%) were not achieved and 8 (23%) are awaiting political development.

The Annual Plan 2022-23 was however, developed in the context that the Assembly would be conducting normal business, Following the Assembly elections in May 2022, the Assembly failed to elect a new Speaker and deputy Speakers and no Executive was appointed, therefore, no normal Assembly business took place during the year. This meant that it was not possible to progress some of the activities in the Annual Plan 2022-23.

It should be noted that the Annual Plan 2022-23 focused only on the high level and strategic actions that were prioritised for completion during the year, and therefore not every action or activity that the Assembly Commission intended to undertake was recorded in the Plan. These activities were nevertheless vital to the smooth running of the organisation, and staff and contractors are to be commended for the dedication and effort they put in to deliver these activities.

As is always the case, other business priorities arose in year which were not anticipated at the time the Annual Plan 2022-23 was developed. One noticeable example was the development and delivery of a comprehensive programme to mark the 25th Anniversary of the Belfast/Good Friday Agreement.

Details of performance against the Annual Plan 2022-23 are set out in the table below.

	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
1	Maximising the potential of our people through a longer term focus on learning and development opportunities	Develop and implement a 4-year Learning and Development Strategy.	Develop a four-year implementation plan for the Strategy Implement the actions for 2022-23 of the Strategy and evaluate its components.	Achieved
2	Focusing on the welfare of our people by supporting their health, well-being and resilience	Review the Health and Well-Being Strategy and develop and implement Health and Well-Being Action Plans.	Review the Health and Wellbeing (HWB) Framework. Implement actions from the 2022-23 Action Plan.	Achieved
3	Focusing on the welfare of our people by supporting their health, well-being and resilience	Establish a Supporting Personal Resilience (SPR) working group to promote and develop	Working group to consider information compiled on best practice in other legislatures and other relevant organisations.	Achieved

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Performance Report – Performance Analysis

	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
		the measures available to support the personal resilience of staff.	Engage with staff to identify remaining issues to be addressed. Develop initial proposals for consideration by SMT. Produce a plan of agreed short and long-term measures. Implement agreed actions for 2022-23.	
4	Creating opportunities to come together as one team and to recognise our achievements	Identify opportunities in business areas to celebrate success and implement ways in which to recognise achievement throughout the organisation.	Delivery of relevant 2022-23 actions from the Internal Communications Strategy and associated annual plan.	Achieved
5	Creating opportunities to come together as one team and to recognise our achievements	Bring staff from all business areas together, twice per year, for updates on major corporate developments and to recognise the organisation's achievements.	Two events held.	Achieved
6	Promoting and Developing our Values	Develop a plan to promote and embed our Values.	Delivery of relevant 2022-23 actions.	Achieved
7	Promoting and Developing our Values	Implement actions required following analysis of the responses from the Staff Survey 2022.	Develop an action plan and implement the 2022-23 actions arising from the 2022 staff survey.	Achieved

Northern Ireland Assembly Commission
Performance Report – Performance Analysis

	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
8	Promoting innovation in our systems to improve services to our customers	Conduct a Corporate Systems Review and implement revised, effective and efficient, corporate systems for expenditure proposals, procurement, finance, HR and management information.	Implement system for go-live in 2023-24 including full user training.	Partially Achieved Project behind schedule due to difficulties finalising the design with the supplier. Go-live now scheduled for 2024-25.
9	Promoting innovation in our systems to improve services to our customers	Upgrade and modernise our security infrastructure through delivery of the new Parliament Buildings Security System (PBSS).	Issue Tender and award contract. Implement System Complete training. Complete Post Project Evaluation and close project.	Achieved The PPE has been deferred to 2023-24.
10	Promoting innovation in our systems to improve services to our customers	Replace, upgrade and modernise Parliament Buildings telephone system.	Complete Post Project Evaluation and close project.	Achieved
11	Promoting innovation in our systems to improve services to our customers	Review information management in the Assembly Secretariat to develop a more efficient and effective information management system.	Establish Project Team and Board for governance of the project. Develop and gain approval for business case for the project. Complete pre-tender procurement work including development of specification. Complete procurement strategy.	Not Achieved As a precursor, the Retention and Disposal Schedule required significant revision. This has been more extensive than anticipated but is nearing completion. Consideration of a new Information Management System will then be commenced.
12	Ensuring our people have the support policies and tools required to adapt to changing demands	Conduct an organisation wide Pay and Grading exercise.	Develop revised grading structure and pay scales proposals. Negotiate with TUS on pay scales and grade boundaries. Make recommendations to the Assembly Commission on final pay and grading settlement.	Partially Achieved All aspects of the Pay and Grading exercise have been completed apart from the Pay Benchmarking exercise, which has been delayed by supplier

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
			Implement revised grading structures and pay scales.	difficulty in obtaining robust comparative information.
13	Ensuring our people have the support policies and tools required to adapt to changing demands	Reassess all allocated accommodation, improve the physical working environment, and how we can interact with it.	Review all allocated accommodation and survey building users. SMT to consider recommendations from the review. Implement agreed actions for 2022-23.	Not Achieved While some information has been gathered on potential changes, the review of hybrid working in 2023-24 will inform further work.
14	Driving improvement in our performance by monitoring key service standards and benchmarking against relevant comparators	Establish a methodology to assist Business Areas to review and, where possible, make improvements to their business processes.	Communicate and pilot methodology. Embed methodology to ensure regular use across all business areas. Complete review of actual improvements delivered through use of methodology. Complete review of methodology.	Not Achieved Not progressed due to resourcing issues and other business priorities.
15	Ensuring high standards in equality, governance and regulatory compliance through effective and efficient processes	Investigate, implement and embed best practice equality, governance and regulatory compliance processes across the Secretariat.	Develop plan and consult with key stakeholders (Phase 1) Agree planned improvements (Phase 2). Implement planned improvements (Phase 3). Review success of implementation and validate improved outcomes via a Post Project Evaluation process (Phase 4).	Partially Achieved Progress has been delayed due to resourcing issues. 'Phase 2 is ongoing and aims to complete June.
16	Ensuring high standards in equality, governance and regulatory compliance through effective and efficient processes	Review corporate monitoring requirements to include source, volume, frequency, and requirement (organisational versus statutory).	Develop draft recommendations and consult stakeholders on draft recommendations. Implement agreed recommendations.	Partially Achieved Review of current reporting requirements is complete and interviews with managers are in

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
			Review effectiveness.	progress. Draft recommendations are expected in June 2023.

	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
17	Embedding the value of public engagement, openness and transparency across every area of the Secretariat's work	Gauge the public's understanding of the Assembly and its services by conducting regular surveys.	Finalise proposals and business case for surveys. Procure an independent survey provider. Design the survey, including consultation with stakeholders.	Awaiting Political Developments A comparative study of public engagement surveys carried out in other legislatures has been prepared. The objective was then paused and a survey will be undertaken two years following the resumption of normal Assembly business.
18	Developing new approaches to engagement which enable the public to interact with the work of the Assembly	Introduce an engagement toolkit for the work of Committees.	Review the use and impact of the toolkit in conjunction with stakeholders and refine its contents if necessary.	Awaiting Political Developments Framework for Committee Engagement cannot be reviewed until after committees have returned and have used it.
19	Developing new approaches to engagement which enable the public to interact with the work of the Assembly	Hold a biennial Assembly engagement week.	Develop proposals and business case for an engagement week. Host an Assembly engagement week.	Awaiting Political Developments This objective has been paused, pending the resumption of normal Assembly business.
20	Developing new approaches to engagement which enable the public to interact with the work of the Assembly	Introduce an e-petitions system, as agreed by the Assembly.	Subject to agreement and direction from the Committee on Procedures, develop options for an e-petition system.	Achieved There was no agreement or direction from the Committee on

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
				Procedures on the development of an e-petition system.
21	Building connections with target groups including for example, support for greater female participation and the delivery of a Youth Assembly	Establish and support the delivery of a Youth Assembly.	<p>Hold Committee meetings.</p> <p>Hold fourth plenary sitting.</p> <p>Review Youth Assembly’s pioneer phase.</p> <p>Develop and co-design proposals for recruitment to and operation of the second mandate of the Youth Assembly (subject to findings of the review of the pioneer phase).</p>	<p>Partially Achieved</p> <p>Committee meetings and fourth and fifth Plenary sittings held.</p> <p>Draft review report prepared, which will be considered in June.</p>
22	Building connections with target groups including for example, support for greater female participation and the delivery of a Youth Assembly	Build and improve connections with the business and community sector through the introduction of an Assembly Community Network (ACN) and an Assembly Business Network (ABN). ACN and ABN are now collectively known as Assembly Connects.	<p>Deliver Assembly Connects programme.</p> <p>Review feedback and delivery of Assembly Connects programme.</p> <p>Consider review findings and revise Assembly Connects programme if necessary.</p> <p>Commence implementation of proposals where appropriate.</p>	<p>Awaiting Political Developments</p> <p>While a programme has been delivered and some preparatory work has been undertaken, the programme will be reviewed after a period of normal Assembly business.</p>
23	Building connections with target groups including for example, support for greater female participation and the delivery of a Youth Assembly	Increase female participation in the work of the Assembly.	<p>Implement proposals agreed by CLG in relation to promoting diversity amongst witnesses giving evidence to Committees.</p> <p>Continued support for the Women’s Caucus including the implementation of any agreed action plans.</p>	<p>Awaiting Political Developments</p> <p>A report stemming from the work of the Ad Hoc Committee on a Bill of Rights containing proposals to increase witness diversity was noted by CLG and circulated to all Committees in the last mandate.</p>

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
				The Women's Caucus has not yet been reconstituted given the current political circumstances.
24	Building connections with target groups including for example, support for greater female participation and the delivery of a Youth Assembly	Create opportunities to include groups representing sections of the wider community within each yearly programme of events in Parliament Buildings.	Deliver the event programme and review opportunities to include different sections of the wider community by for example, considering marking specific defined days and/or theming recurring annual events.	Achieved
25	Modernising the communication of Assembly business and proceedings through investment in high quality broadcasting, digital technology and social media	Improve the Assembly and the Commission's use of digital technology and social media.	Using the web and online roadmap to begin a project to redevelop the current Assembly website - procure appropriate provider(s) as required for user research and development. Further development of a content strategy and action plan to create meaningful, cohesive, engaging, and sustainable content on all digital/social media channels.	Partially Achieved Business case approved but Procurement could not be facilitated due to resourcing issues. Expected to be progressed before the summer 2023.
26	Modernising the communication of Assembly business and proceedings through investment in high quality broadcasting, digital technology and social media	Provide an Assembly Chamber and Committee rooms that facilitate business in line with the Assembly's requirements and that comply with all relevant legislation.	Develop OBC for the upgrade of broadcasting equipment in the Assembly and Senate Chambers Install new video systems in the Assembly Chamber. Refurbishment and upgrade of Room 21 Refurbishment and upgrade of Room 29	Partially Achieved Assembly Chamber video installation and Room 21 refurbishment and upgrade completed. Room 29 is expected to be completed in June 2023.
27	Improving the visitor	Undertake a strategic	Appoint strategic review	Not Achieved

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
	experience in Parliament Buildings with a focus on customer service, public facilities and accessibility to Assembly business	review of the use and allocation of accommodation in Parliament Buildings in order to facilitate the delivery of the Corporate Plan.	provider. Undertake review and complete report. Consider review findings. Commence implementation of proposals where appropriate.	Not progressed due to resourcing issues and other business priorities.
28	Improving the visitor experience in Parliament Buildings with a focus on customer service, public facilities and accessibility to Assembly business	Review and develop the Parliament Buildings visitor offering/ experience, including the possible development of a visitor centre, car parking, signage, access etc. and implement agreed proposals.	Appoint review provider. Undertake review and complete report. Consider review findings.	Not Achieved Internal work has been ongoing but both the review and the consideration of its findings will be undertaken in 2023-24.

	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
29	Embedding the importance of our parliamentary context in all areas of the Secretariat's work	Develop and implement a strategic approach to staff engagement, skills and knowledge on parliamentary matters.	In conjunction with the Parliamentary Services Directorate, develop and deliver a plan of staff engagement and training to continue staff learning and development on parliamentary matters and the business of the Assembly, including (for example) Let's Talk sessions. Explore options for the development of advanced topics for further staff development. Develop a programme of regular refresher courses on the business of the Assembly for delivery in 2023-24.	Achieved

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
30	Embedding the importance of our parliamentary context in all areas of the Secretariat’s work	Prepare content on the Assembly’s powers, functions and procedures for inclusion in orientation, induction and wider staff learning and development.	Prepare a standardised set of internal guidance on the business of the Assembly, available in one electronic location. Support organisational-wide learning through an annual parliamentary conference.	Achieved
31	Developing the Assembly’s distinct purpose and identity by supporting its legislative, scrutiny and representative roles	Through peer review against international parliamentary standards, develop proposals to strengthen the Assembly’s legislative, scrutiny, financial and budgetary oversight and representative roles.	Conduct a peer review of the Assembly against the benchmarks set out in the CPA’s ‘Recommended Benchmarks for Democratic Legislatures’. Implement the agreed proposals resulting from the peer review exercise.	Awaiting Political Developments A business case has been prepared however, it will not be progressed until the Assembly has resumed normal business.
32	Developing the Assembly’s distinct purpose and identity by supporting its legislative, scrutiny and representative roles	Engage all staff in exploring and defining parliamentary culture, how it can add value and how its context should be reflected in our work.	Deliver creative and proactive communication activities Assembly to promote a positive parliamentary culture.	Achieved
33	Creating solutions to improve the operation of the Assembly in response to constitutional and political change, or service and infrastructure requirements	Through peer review against international parliamentary best practice, develop proposals to strengthen the effectiveness and efficiency of the Assembly as an e-parliament.	Commission a peer review of the operation of the Assembly against international parliamentary best practice and develop and commence the implementation of proposals to strengthen the effectiveness and efficiency of the Assembly as an e-parliament.	Not Achieved Not progressed due to staffing pressures within the IS Office. Will be progressed in 2024-25.
34	Investing in the continuing professional development of Assembly Members with a focus on parliamentary and scrutiny skills	Develop and implement a new Member Development Strategy.	Make professional development resources available online to Members and their staff on the new Members’ Portal. Implement the Parliamentary Induction and Development	Awaiting Political Developments but largely complete Portal and Parliamentary Induction Programme have been delivered.

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	Corporate Strategy High Level Objective	Outcome	2022-23 Actions / Milestones	Status 31 March 2023
			Framework for Members following the May 2022 election.	Member Development Programme is based on the current political circumstances in the interim.
35	Designing Assembly specific models of legislative scrutiny and support based on relevant international best practice	Enhance support for Members in their policy and budget scrutiny, legislative scrutiny and post-legislative scrutiny by increasing capacity, capability, opportunity and independent input.	Implement proposals agreed by CLG to enhance policy and budget scrutiny, legislative scrutiny and post-legislative scrutiny.	Awaiting Political Developments. A range of the proposals are being developed and taken forward, but full implementation will require the return of CLG and committees.

Performance Analysis - Budgeting Framework

The DoF is responsible for management of the Executive’s budget process in line with a budgetary framework set by HM Treasury.

The total amount that the Assembly Commission spends is referred to as the Total Managed Expenditure (TME), which is split into:

- AME; and
- DEL.

HM Treasury, and in turn DoF, do not set firm AME budgets. They are volatile or demand-led in a way that the Assembly Commission cannot control. The Assembly Commission monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to HM Treasury.

As DEL budgets are understood and controllable, HM Treasury sets firm limits for DEL budgets for Whitehall Departments and the Devolved Administrations at each Spending Review. The Executive, based on advice from the Finance Minister, will in turn agree a local budget that will set DEL controls for Executive Departments.

In the event that no Executive is in place, then the Secretary of State for Northern Ireland may act to set the budget for the Northern Ireland departments.

Although not part of the Executive, the Assembly Commission ensures that its budgetary requirements are co-ordinated with the Executive’s budgeting processes.

DEL budgets are classified into resource and capital.

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and running costs, and separately ringfenced resource that covers non-cash charges for depreciation and impairment of assets.
- Capital DEL is split into ‘financial transactions’ for loans given or shares purchased and ‘general capital’ for spending on all other assets or investments. The Assembly Commission does not have financial transactions capital.

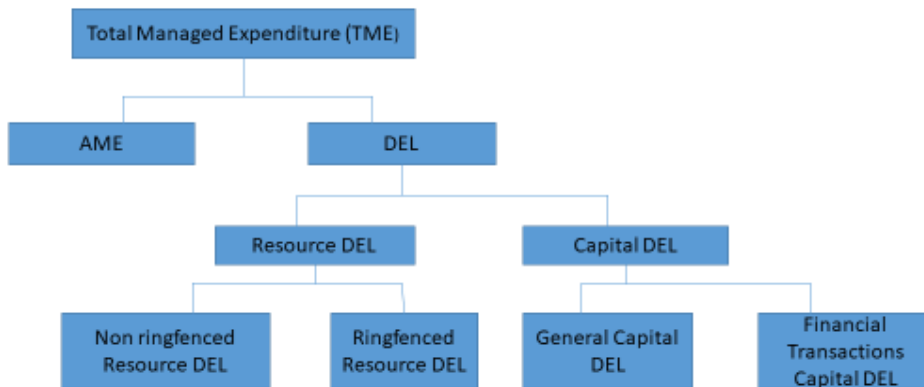
Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by HM Treasury at:

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2022-to-2023>

Previously the information contained within budgetary controls did not read directly to financial information presented in Financial Statements due to a number of misalignments. The Executive’s Review of Financial Process (RoFP), which was implemented in 2022-23, has helped to address these differences and improve transparency. Further information on the Executive’s Review of Financial Process can be found on the Assembly website:

<http://www.niassembly.gov.uk/assembly-business/committees/2017-2022/public-accounts-committee/reports/review-of-the-northern-ireland-budget-process/>

Budget Structure



Budgetary Performance

Details of the Assembly Commission’s performance against its Budgetary Control totals are set out in the table below.

	Main Estimate 2022-23 £000	Outturn 2022-23 £000	Underspend / (Overspend) £000
Resource DEL	50,757	45,633	5,124
<i>Including</i>			
<i>Non-ringfenced</i>	47,614	42,322	5,292
<i>Ringfenced D/I</i>	3,143	3,311	(168)
Capital DEL	2,925	2,776	149
<i>Including</i>			
<i>General Capital</i>	2,925	2,776	149
<i>FTC</i>	-	-	-
Total DEL	53,682	48,409	5,273
AME	2,200	2,001	199
<i>Including</i>			
<i>AME Resource</i>	2,200	2,001	199
<i>AME Capital</i>	-	-	-
Total Managed Expenditure	55,882	50,410	5,472

Performance Analysis – Detailed Financial Performance

The Assembly Commission’s main areas of spend during 2022-23 continued to be the costs of staff salaries; the payments to Members, either by way of salary, or through the system of allowances payable to Members to enable them to operate a constituency office and employ staff; and the administration running costs that are needed to maintain Parliament Buildings and deliver the wide range of services required by the Assembly.

The opening budget for the Assembly Commission was £50.757 million for Resource DEL, and £3.897 million for Capital DEL. This represented an increase of 2.9% for Resource DEL and 131.4% for Capital DEL from the previous year’s budget position. The opening budget was prepared on the assumption that the Assembly Commission would be supporting a fully operational Assembly in the first year of a mandate. However, normal Assembly business has not taken place as the Assembly failed to elect a new Speaker and deputy Speakers and a new Executive was not appointed. This has had a significant impact on the spending patterns of the Assembly Commission.

The closing budget position as set out in the Main Estimate was £50.757 million for Resource DEL and £2.925 million for Capital DEL. The Main Estimate also included an allocation of £2.220 million for AME, for the Members’ Pension Scheme Service Costs and Provisions. Following the completion of the DoF’s RoFP notional charges, while still included in the Accounts, are no longer included in Estimate totals.

The total final outturn of the year was £50.410 million compared with an allocation of £55.882 million in the Main Estimate. The outturn for the Net Resource Requirement (excluding capital) was £47.634, against the Main Estimate allocation of £52.957million. The Capital outturn was £2.776 million against the Main Estimate allocation of £2.925 million. This is summarised in the Table overleaf.

Northern Ireland Assembly Commission
Performance Report – Performance Analysis

The outturn for the Net Cash Requirement was £44.801 million, against the Main Estimate position of £50.514 million. This is shown in the Statement of Outturn against Assembly Supply at page 73.

	Outturn	Main Estimate	Under/(over)	Under/(Over)
	£'000	£'000	£'000	%
Income	(257)	(358)	(101)	(28.2%)
Resource DEL	45,890	51,115	5,225	10.2%
AME	2,001	2,200	199	9.0%
Non-budget notional costs	-	-	-	-
Net Resources	47,634	52,957	5,323	10.1%
Capital	2,776	2,925	149	5.1%

The above variances arose across a number of expenditure categories. The Assembly Commission's budget, as reported in the Main Estimate, is not split by expenditure type but the Assembly Commission further analyses its overall budget into a number of broad expenditure categories for internal budgetary purposes. The breakdown of outturn by category is set out in the table below and, for comparison purposes, a breakdown of the Main Estimate position is provided for each category.

Expenditure Category	Outturn	Detail behind Main Estimate figures	Performance Against Main Estimate	Performance Against main Estimate
	£'000s	£'000s	Under / (Over)	Under / (Over)
	£'000s	£'000s	£'000s	%
Income	(257)	(358)	(101)	(28.2%)
Staff Salaries	19,818	20,875	1,057	5.1%
Admin Costs	5,775	7,259	1,484	20.4%
Members' Salaries	5,925	6,425	500	7.8%
Members' Other Costs	522	533	11	2.1%
Members' Travel	260	272	12	4.4%
Constituency Costs (incl. staff)	9,546	11,771	2,225	18.9%
Party Allowance	673	837	164	19.6%
Depreciation & Impairment	3,311	3,143	(168)	(5.3%)
(Profit)/Loss on disposal of fixed assets	60	-	(60)	0.0%
Total Resource DEL	45,633	50,757	5,124	10.1%
AME – Members' Pension Finance Costs	2,000	2,200	200	9.1%
AME – Provisions Other	1	-	(1)	0.0%
Net Resources	47,634	52,957	5,323	10.1%
Capital	2,776	2,925	149	5.1%

Further analysis is provided for items where the variation between the Outturn and the SSE position is greater than $\pm£0.250$ million or the percentage difference is greater than $\pm 6.00\%$.

The outturn on Net Resource Requirement was $£47.634$ million. The underspend of $£5.323$ million (10.1%) arose across a number of categories.

Income ($£0.257$ million) was $£0.101$ million, or 28.2%, less than the Main Estimate position. The Assembly Commission primarily receives its income from Executive Departments for the reimbursement of ministerial salaries. Substantially all of the shortfall in 2022-23 was due to the absence of normal Assembly business and the non-appointment of Executive ministers following the Assembly Election and therefore the absence of salaries to be recharged.

Assembly Commission staff salaries ($£19.818$ million) were $£1.057$ million, or 5.1%, less than the Main Estimate position. When the budget was prepared it had been anticipated that the level of support required for the development of Private Members' Bills, in the first year of the mandate would continue at the same level as required in previous the previous mandate. It was also anticipated that additional costs would be required for implementing translation and interpretation services as set out in the New Decade New Approach agreement. In the absence of normal Assembly business, these planning assumptions were not met and there was a suspension of non-essential recruitment.

The Assembly Commission's Administration costs cover the full range of expenses incurred in enacting legislation and delivering Parliamentary scrutiny, ensuring the Assembly is provided with the property, staff and services required for its purposes. This includes the costs associated with drafting Private Members' Bills; facilitating committee activities and Plenary sittings; operating costs of Parliament Buildings; business critical contract costs, such as for IT support; broadcasting and cleaning; and the costs of engagement and education, which enhance the awareness of the work of the Assembly.

Admin costs ($£5.775$ million) were $£1.484$ million, or 20.4%, less than the Main Estimate position. While the Assembly Commission saw a sharp rise in utility costs over the reporting period, these pressures were met in-year by reallocating underspends that arose because of the absence of normal Assembly business. The overall underspend can be attributed mainly to the slippage in the projects to replace the core corporate computer systems and legislative drafting software. A number of other underspends were seen in smaller projects due to delays in procurement.

Members' salaries ($£5.925$ million) were $£0.500$ million, or 7.8%, less than the Main Estimate position. The non-appointment of Executive ministers, including the First and deputy First Ministers, following the Assembly election in May 2022 is the single biggest contributory factor to this underspend. Expenditure on Members' salaries was further reduced by the introduction of the Assembly Members' (Salaries and Expenses) (Period in which Assembly not Functioning) Determination (Northern Ireland) 2022, which made a number of reductions to Members' and officeholders salaries from 1 January 2023.

Financial support to Members is provided under the provisions of the Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016 as amended by the

Northern Ireland Assembly Commission
Performance Report – Performance Analysis

Assembly Members (Salaries and Expenses) (Amendment) Determination (Northern Ireland) 2020. During 2022-23 this was further amended by the assembly Members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022, which was published by the Secretary of State for Northern Ireland.

Under the provisions of the Determination Members may seek reimbursement for a range of costs associated with running their constituency offices, employing staff and winding up their Assembly business if they cease to be Members.

The most significant underspend arose in respect of Constituency Costs (incl. staff). Members' constituency office costs (£9.546 million) were £2.225 million, or 18.9%, less than the Main Estimate position.

In the absence of normal Assembly business, Members remained cautious about engaging staff and therefore did not fully utilise this allowance.

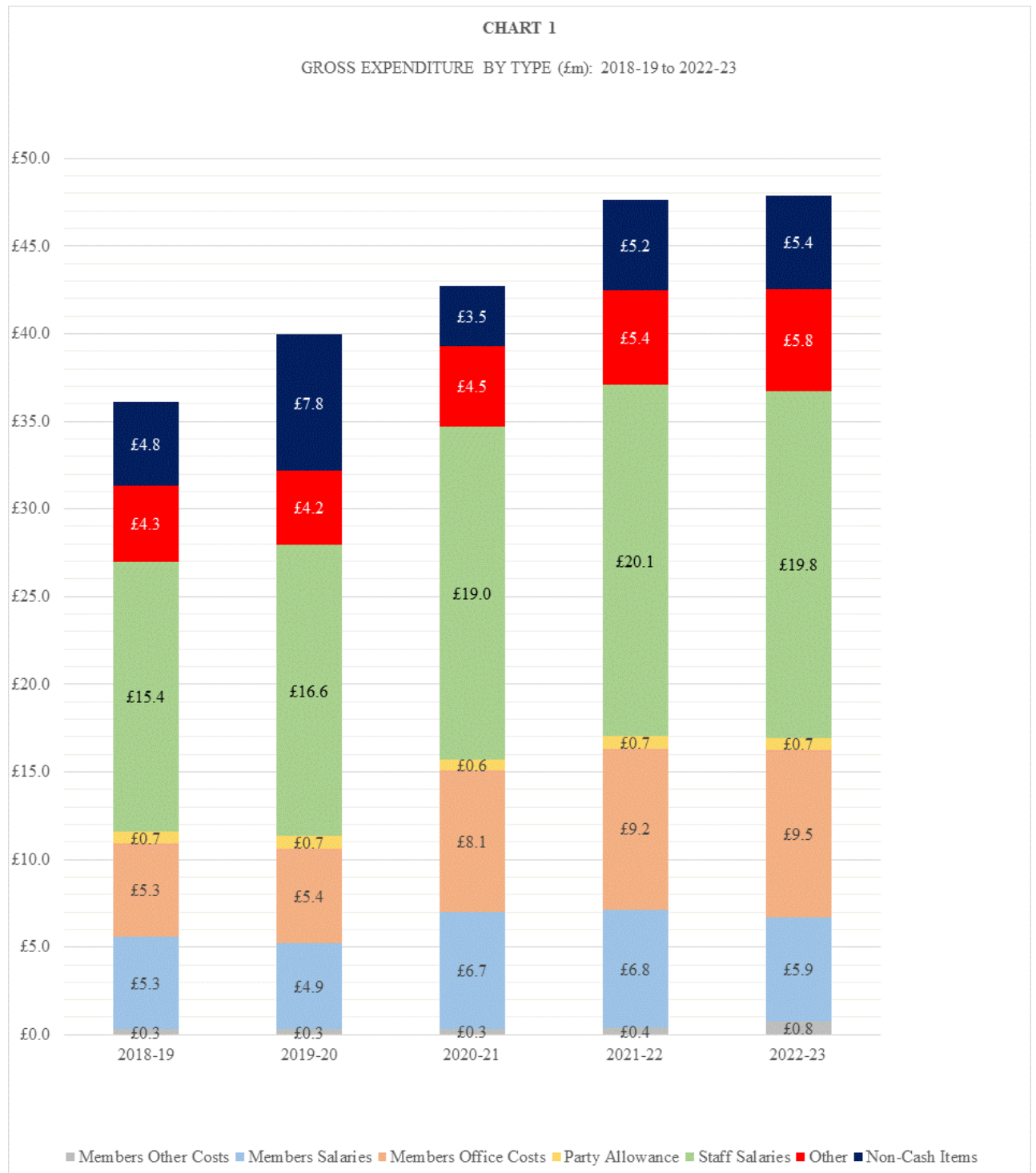
Party Allowance (£0.673 million) was £0.164 million, or 19.6%, less than the Main Estimate position. Funding is available to Parties under the Financial Assistance for Political Parties Scheme 2016, to assist them in supporting their Members to carry out their parliamentary functions and also to establish and run a Whips office if appropriate. This allowance is primarily used to assist with Party support staff costs, and it had been assumed that this would be fully utilised following the Assembly election. However, in the absence of normal Assembly business, Parties have remained cautious about fully utilising this allowance.

Trend data

Chart 1 overleaf shows the Assembly Commission's gross expenditure for the past five years, split against the relevant expenditure categories. This includes all items included in the Statement of Comprehensive Net Expenditure, but excluding any net gain or loss on the actuarial valuation of the Assembly Members' Pension Scheme; on the revaluation of Property, Plant and Equipment or the net gain or loss on revaluation of Intangibles.

The chart highlights the impact of no normal Assembly business, in the context of increasing costs.

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Non-Cash Items includes depreciation, impairment of assets, notional costs, provisions and Members' Pension Finance costs. See Notes 3 and 4 to the Accounts.

Policy on payment of suppliers

The Assembly Commission is committed to prompt payment of invoices for goods and services. The current policy is to comply with the Confederation of British Industry's Prompt Payers' Code. Unless otherwise explicitly stated in a contract, payment is due within 30 days after delivery of the invoice or the goods or services, whichever is latest.

During 2022-23 the Assembly Commission paid 98.3% of invoices, without queries, within this standard (2021-22; 98.2%).

In addition to this, the Assembly Commission has sought to comply with DoF's initiative to pay all supplier invoices within a suggested target of 10 days. During 2022-23, 91.6% of invoices were paid within 10 days of being received (2021-22; 90.8%).

The Assembly Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2023.

Sustainability Report

The Assembly Commission has a long-standing commitment to being an exemplar organisation in respect of Sustainable Development and as such has a dedicated Sustainable Development Office (SDO), which continues to seek to embed responsible business practices throughout the Assembly Commission.

The Assembly Commission's Environmental Policy sets out its aspirations to operate in a sustainable manner.

The key responsibilities of the SDO include:

- Implementing the Assembly Commission's Environmental Policy; and
- Retaining accreditation to the International Standard for Environmental Management Systems (EMS), namely EN ISO 14001:2015.

The EMS ensures compliance with all relevant environmental legislation and helps to identify and assess any environmental risks. All environmental aspects and impacts are regularly reviewed and controlled as part of the measures to achieve continuous improvement. Environmental considerations are also embedded across the organisation through environmental awareness training.

The Assembly Commission has procedures in place to improve the process for evaluating prospective suppliers' environmental practices within procurement competitions, and to help reduce the direct and indirect environmental impacts of its supply chain.

An Energy Performance Rating has been calculated for Parliament Buildings by an independent government body. The energy rating is calculated by taking into account the energy performance of the building's fabric and its services (such as heating, cooling, hot water, ventilation and lighting). The rating is presented on a scale of A to G, with A being the most efficient. The energy rating achieved by Parliament Buildings for 2022 was D,

which is very good for a Grade A listed building.

Business in the Community Northern Ireland (BiTCNI) is a leading authority on Corporate Social Responsibility (CSR) and Sustainable Development throughout the UK and Ireland. The Human Resources Office (HR Office), Outreach Office and SDO have worked closely with BiTCNI over the past year on an action plan with several positive steps being taken, such as including the provision of relevant training for the wellbeing team. A new action plan has been developed for the coming year.

Each year, the Assembly Commission participates in the BiTCNI Environmental Benchmarking Survey. The Assembly Commission received the Gold standard in 2022. Following the installation of bee hives at Parliament Buildings in 2019 the Assembly's apiary has now been designated as a conservation area for the native Irish honey bee by the Native Irish Honey Bee Society (NIHBS).

The Assembly Commission continued with Silver Status Career Membership of BiTCNI. This ensured that staff could participate in three specific environmental challenges throughout the year as well as general volunteering days. The challenges comprised of outdoor work at Minnowburn, Crosskennan Lane Animal Sanctuary and the Simon Community.

The Assembly Commission continues to work closely with external bodies, including the Energy Unit within DoF, its Support Services contractor, BiTCNI, Belfast Food Network, Sustainable NI, Keep Northern Ireland Beautiful, ECO Schools and local charities/groups, to help ensure continuous improvement in all areas of sustainable development.

The Assembly ran a competition in partnership with the Eco Schools network for primary school children to design a reusable bag for sale in the Assembly gift shop.

The ongoing use of established waste recycling streams, including compostable packaging, and encouraging staff to avail of reusable mugs, has improved recycling efforts. The Assembly Commission is pleased to report that by continuing to use a DoF recycling contract no waste is currently being sent to landfill.

The Assembly Commission continues to promote sustainable travel initiatives aimed at encouraging staff to avail of more sustainable modes of transport to travel to and from work. This includes six vehicle charging points and an electric bicycle charging point for building users, and visitors to the estate, to avail of.

The 'Cycle to Work' scheme continues to be available to all eligible staff and Members, allowing them to purchase bicycles and safety equipment in a tax efficient manner for travelling to work. Eleven staff availed of the scheme in the current financial year.

The Assembly Commission plans to continue to improve its environmental performance by:

- Improving waste management and reducing the amount of waste produced;
- Working with partners to improve the biodiversity of Parliament Buildings and the Stormont Estate;

- Maintaining ISO14001:2015 accreditation; and
- Benchmarking against relevant public and private organisations such as other legislatures and local councils.

All of the Assembly Commission’s energy usage figures and associated costs are available online at the Northern Ireland Assembly website:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/sustainability/>

Social, Community and Human Rights Issues

The Assembly Commission is committed to social responsibility, which is demonstrated by establishing a range of fair and equitable corporate reward and recognition policies. In particular, the Assembly Commission recognises the importance of sustainable salaries for its staff. In this regard, all members of staff employed by the Assembly Commission are paid remuneration that exceeds the *living wage*¹ of £10.90 per hour.

A range of successful public engagement activities was delivered in 2022/23 to increase awareness and understanding of the Assembly and the wider democratic process. Whilst some activities have been paused, pending the resumption of normal Assembly business, the Engagement, Youth Assembly, Education and Events teams have continued to function in a meaningful way.

The Assembly Connects programme was delivered to over 1,000 participants in 34 sessions. In addition, a number of significant events were delivered, including an event for people with disabilities; an event to celebrate International Women’s Day; and an event to mark Commonwealth Day.

The Northern Ireland Youth Assembly, which was established in June 2021, held three Committee meetings; engaged in four consultations; and attended 13 events and briefings. The Youth Assembly also held two Plenaries in the Assembly Chamber, debating the minimum age of criminal responsibility and scrutinising the work of the outgoing Northern Ireland Commissioner for Children and Young People. The two-year pioneer phase of the Youth Assembly is coming to an end and the review process is well under way.

The Education Service delivered sessions to a total of 7,030 primary and secondary school pupils. This was comprised of 201 in-person school visits to Parliament Buildings (5,537 pupils), and 34 virtual sessions (1,493 pupils).

The Events team delivered tours and facilitated events in Parliament Buildings, welcoming 8,500 tour guests (400 tours) and 16,000 event guests from over 200 events.

The Assembly Commission, in recognition of its corporate social responsibility, is committed to encouraging and supporting staff to make a positive impact to the wider community through Employer Supported Volunteering (ESV). The ESV policy has been

¹ As calculated by the Living Wage Foundation – <https://www.livingwage.org.uk/calculation>

designed to provide a framework to support staff who wish to undertake volunteering activities. The ESV policy aims to:

- Develop and strengthen links with the local community, by sharing the knowledge, skills and abilities of staff with community activities, programmes and organisations;
- Have a demonstrable positive impact on the local community;
- Raise the profile of volunteering activities and support local charities;
- Enhance the personal development of staff by helping to develop and build a range of skills and abilities they can use in the workplace;
- Raise morale and motivation amongst staff;
- Provide support to those staff involved in volunteering activities, through the provision of reasonable time off work to prepare and/or participate in such activities; and
- Provide reasonable access to facilities.

Anti-Corruption and Anti-Bribery Issues

The Assembly Commission requires staff, at all times to act honestly and with integrity to safeguard the public resources for which they are responsible. Fraud, bribery and corruption is an ever present threat to these resources and must be a concern for all staff. The Assembly Commission recognises there is a continuing need to raise staff awareness of their responsibility with regard to these matters.

The Assembly Commission has a Fraud Prevention and Anti-Bribery Policy. This policy seeks to provide a clear and coherent framework for staff, enabling them to understand their responsibilities and to help them implement the necessary controls, to ensure full compliance with legislation, minimising the risk of incidents occurring. A Response Plan also exists, which clearly defines the steps that must be taken when a suspicion of fraudulent or corrupt behaviour arises. Such behaviour is not tolerated at any level, consequently, any case of suspected fraudulent or corrupt behaviour is thoroughly investigated and dealt with appropriately.

The Fraud Prevention and Anti-Bribery Policy and Response Plan are reviewed on a biennial basis to ensure they continue to represent best practice and reflect all appropriate legislative changes. A review is currently ongoing.

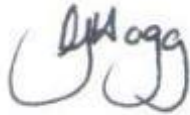
No incidents of suspected fraud were reported under the Response Plan during 2022-23.

The Assembly Commission also participates in the biennial National Fraud Initiative (NFI), which is a data matching exercise to compare data from across a range of public sector organisations to identify potentially fraudulent claims. The last exercise commenced in October 2022. The match reports have now been released and a review of the appropriate matches is currently being undertaken.

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A number of additional self-assessments are undertaken biennially to consider the risks associated with fraud, bribery, corruption, risk management and cyber security. These include a Fraud and Bribery Self-Assessment, Risk Management Self-Assessment and a Cyber Security and Information Security Self-Assessment. Action plans from these self-assessments are monitored quarterly and presented to the Assembly Commission Audit and Risk Committee (ACARC). The next assessment is due to be completed in autumn 2023.

Signed:

A handwritten signature in black ink, appearing to read 'L Hogg', written over a faint circular stamp.

Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 27 June 2023

ACCOUNTABILITY REPORT

Corporate Governance Report

The purpose of the Corporate Governance Report is to explain the composition and organisation of the Assembly Commission's governance structures and outline how these structures support the achievement of the Assembly Commission's objectives.

Directors' Report

The Assembly Commission and the Accounting Officer

The statutory basis for the Assembly Commission is provided in the Performance Report - Performance Overview starting at page 6.

The Speaker is Chairperson of the Assembly Commission and under Standing Orders five other Members of the Assembly are elected to serve on it. The Assembly Commission was scheduled to be reconstituted following the Assembly election on 5 May 2022. However, as the Assembly was unable to elect a new Speaker and deputy Speakers or appoint an Executive, it has been unable to conduct other business and make any other appointments. Therefore, under the provisions of the Northern Ireland Act 1998, the Speaker and outgoing members of the Assembly Commission continue to hold office until their successors are elected, or they resign.

There is currently one vacancy on the Assembly Commission. In the absence of being able to make further appointments the Assembly Commission agreed a protocol allowing the party impacted to nominate a Member to attend meetings of the Assembly Commission as an observer.

The percentage attendance at meetings is given in the following table.

Membership of Assembly Commission (Four meetings held):

Role	Name	Percentage of Meetings attended
Chairperson	Alex Maskey	100%
Member	John Blair MLA	100%
Member	Robbie Butler MLA	100%
Member	Trevor Clarke MLA	100%
Member	Dolores Kelly	100%
Member	John O'Dowd MLA (ceased being an Assembly Commission Member on 16 May 2022)	N/A <i>(no meetings held during the period 1 April 2022 to 16 May 2022)</i>
Attending Member	Pat Sheehan MLA (Observer in place of John O'Dowd MLA)	100%

The work of the Assembly Commission is detailed in the Governance Statement on pages 41 to 50.

As Clerk to the Assembly, Lesley Hogg is the principal adviser to the Assembly. As well as advising the Speaker and office holders on parliamentary procedure, and the Assembly Commission on corporate matters, she is Chief Executive of the Assembly Commission and Accounting Officer for the Assembly Commission's resources.

The Management Structure

The Assembly Commission has a two-tier management structure, comprising the Assembly Commission and SMT. Assembly Commission members are appointed by the Assembly from its membership. While the Assembly Commission has the legislative authority to provide the Assembly with the wide range of services needed by it, the day-to-day delivery of those services is achieved through a formal delegation to the Clerk/Chief Executive. A copy of the letter of delegation is attached at Annex B at page 117.

The work of all Assembly Commission staff is organised and monitored by SMT. SMT is chaired by the Clerk/Chief Executive and comprises the Director of Corporate Services, the Director of Legal, Governance and Research Services and the Director of Parliamentary Services. A copy of the organisational chart has been included in Annex A at page 116 for ease of reference.

SMT has responsibility for the delivery of the work of the Assembly Commission. This includes responsibility for ensuring effective corporate governance and ensuring that staff are equipped to fulfil their role in supporting Members in carrying out their Assembly functions. SMT meets monthly to consider progress on strategic and key management issues.

Membership of SMT (Eleven meetings held):

Role	Name	Percentage of Meetings attended
Clerk/Chief Executive	Lesley Hogg	100%
Director of Legal, Governance and Research Services	Tara Caul	100%
Director of Parliamentary Services	Gareth McGrath	100%
Director of Corporate Services	Richard Stewart*	91%

Since the end of the financial year, a new Director of Corporate Services has been appointed (see page 42).

The Remuneration and Staff Report within this Annual Report and Accounts contains information about the salary and pension entitlements of Assembly Commission members

and SMT. Claims for reimbursement of expenses are published quarterly on the Assembly website, which can be viewed at

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/principal-officers-and-officials/directors-expenses/>

The appointments of the Clerk/Chief Executive and Directors are held on a continuing basis.

Register of interests

The Assembly's Standing Order 69 (1) requires that a Register of Members' interests be established, published and made available for public inspection. Following the Assembly election on 5 May 2022, a Register of Members' Interests for the seventh Assembly mandate was established. This Register is continuously updated. The latest version of the Register can be viewed at:

<http://www.niassembly.gov.uk/your-mlas/register-of-interests/>

A Register of Interests is also maintained for SMT. This Register is updated as necessary by SMT members and reviewed formally on an annual basis. The last review was undertaken in March 2023. The latest version of the Register can be viewed at:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/secretariat/senior-management-team/register-of-interests/>

Pensions liabilities

Note 1.13 to the Accounts and the Remuneration and Staff Report on pages 51 to 70 provide details of the pensions liabilities of the Assembly Commission.

Auditors

The Assembly Commission's financial statements are audited by the Comptroller and Auditor General, whose certificate and report appear at page 81 of the Accounts. The notional cost of the work performed by the Northern Ireland Audit Office (NIAO) for 2022-23 was £62,800 (Assembly Commission audit, £52,800 and Assembly Members' Pension Scheme audit, £10,000) (2021-22; £57,000 (Assembly Commission audit, £48,000 and Assembly Members' Pension Scheme, £9,000)) and related solely to audit services.

The Assembly Commission participates in the biennial National Fraud Initiative. The Comptroller and Auditor General also has statutory powers to undertake the biennial data matching exercises for the National Fraud Initiative. The cost of this work performed by the NIAO for 2022-23 was £1,761 (2021-22; £Nil).

Disclosure to Auditors

So far as the Accounting Officer is aware, there is no relevant audit information of which the Assembly Commission's auditors are unaware and she has taken all reasonable steps

to make herself aware of any relevant audit information and to establish that the Assembly Commission's auditors are aware of that information.

Personal Data Related Incidents

During 2022-23, the Assembly Commission reported one personal data incident to the Information Commissioner's Office (ICO). The ICO decided not to take any further action in this case (2021-22; three).

Communication with staff

The Assembly Commission has an Internal Communications Strategy which comprises of four themes:

- Listening to your views;
- Understanding how we communicate;
- Improving our communications channels and platform; and
- Developing meaningful and authentic content.

The aim of the Strategy is to link communication activity to Assembly Commission-wide activities, initiatives and projects to develop an engaged workforce who will meet the opportunities and challenges of the organisation.

To support the Internal Communications Strategy an Action Plan 2022–23 was developed and delivered.

Regular communications with staff continued to take place throughout the year and staff engaged in a variety of both formal and informal corporate and staff-led initiatives and an Engagement Calendar is maintained.

The Assembly Commission undertakes a staff survey on a biennial basis with the last survey conducted in 2022. The overall response rate was 70%. An action plan was developed in response to this and implementation is ongoing.

Staff attended a series of workshops to help shape the new 2023–2028 Corporate Strategy, which is currently under development. A staff corporate day was also held to mark the 25th anniversary of the Good Friday Agreement.

In addition, the Internal Communications Group continued to provide advice and guidance on internal communications matters to the Internal Communications Officer and SMT.

The Assembly Commission's HR Office continued to advise staff on wellbeing issues.

Charitable donations

The Assembly Commission did not make any charitable donations in the year.

Complaints

The Assembly Commission has an established Complaints Policy and Procedure and welcomes feedback from the public. The Assembly Commission uses this feedback to help improve the services that it provides. It does not provide statutory services to the public so the nature of its complaints handling differs from other entities within the public sector.

The Complaints Policy and Procedure covers complaints from members of the public relating to the delivery of services in Parliament Buildings. The Complaints Policy and Procedure does not cover complaints from members of staff relating to their employment, or from contractors providing services to the Assembly Commission. Separate procedures are available in both cases.

Full details of the Assembly Commission's Complaints Policy and Procedure can be found at:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/policies/complaints-procedure/>

Under the Complaints Policy and Procedure, a complainant can contact the Assembly Commission by email, post or by telephone. The receipt of a complaint will be acknowledged; an investigation into the circumstances surrounding the complaint will be undertaken; and the results of that investigation, including any remedial actions that are required, will be communicated to the complainant. This process will normally be completed within 20 working days of the receipt of the complaint.

A complaints register is held by the Assembly Commission and appropriate details relating to the detail of each complaint are held on this register. During 2022-23, the Assembly Commission received one complaint, which was not upheld (2021-22, one complaint received which was also was not upheld). The complaint did not have an impact on the policies and procedures of the Assembly Commission.

Events after the Reporting Period

There are no events after the reporting period that require disclosure.

Statement of Accounting Officer's Responsibilities

Under the Government Resource and Accounts Act (Northern Ireland) 2001, DoF has directed the Assembly Commission to prepare for each financial year Resource Accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Assembly Commission during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Assembly Commission and of its Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity 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 DoF, 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 accounts;
- Prepare the accounts on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that is fair, balanced and understandable.

DoF has appointed me as Accounting Officer for the Assembly 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 Assembly Commission's assets, are set out in the Accounting Officers' Memorandum issued by DoF and published in Managing Public Money Northern Ireland.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Assembly 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.

Governance Statement

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of corporate governance that supports the achievement of the policies, aims and objectives of the Assembly Commission, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.

This includes ensuring that the arrangements for delegation are robust and promote good management, supported by staff with an appropriate balance of skills and experience. Appropriate management systems and procedures are also essential to support service delivery.

Governance Framework

Corporate governance is the way in which an organisation is directed, controlled and led. The underpinning framework consists not only of the formal systems and processes, but also of organisational culture and values. It defines relationships, distributes responsibility, determines the rules and procedures by which objectives are set, monitored and achieved and ensures accountability is clearly defined.

The Assembly Commission complies with all relevant requirements of the “*Corporate Governance in Central Government Departments: Code of Good Practice (NI)*” which was issued by the then Department of Finance and Personnel (DFP) (DoF) in April 2013.

The Assembly Commission has a two-tier management structure comprising the Assembly Commission and Senior Management Team (SMT). It is the corporate body, which, under section 40 of the Northern Ireland Act 1998, has the statutory authority to provide the Assembly with the property, staff and services required for the Assembly’s purposes. It is chaired by the Speaker and five other Members are appointed by the Assembly.

The day-to-day delivery of these services is achieved through delegation to me in my role as Clerk/Chief Executive. I have responsibility to ensure arrangements for delegation to the SMT are robust. These delegations offer clarification on the roles and responsibilities of the Assembly Commission, the Accounting Officer and Directors.

While the details of the structure and statutory authority of the Assembly Commission are provided, for the purposes of this statement, the corporate governance arrangements, including the requirement to review effectiveness, has been applied to SMT, which is charged with the delivery of services on behalf of the Assembly Commission. The members of SMT are not deemed to be Non-Executive members.

The Corporate Governance Role of the Assembly Commission

When the Assembly is in session, the Assembly Commission customarily meets monthly. I attend the meetings with Directors, along with the Non-Executive Chairperson of the Assembly Commission Audit and Risk Committee (ACARC). The Chairperson of ACARC also has an annual meeting with the Assembly Commission members in the

absence of officials.

Normally it is the Assembly, through the annual Budget Act, that appropriates funds directly from the Consolidated Fund to the Assembly Commission. This year however, in the absence of normal Assembly business, the role has been fulfilled by the Secretary of State for Northern Ireland at Westminster. The Northern Ireland Budget Act 2023 received Royal Assent on 8 February 2023.

While under Standing Order 69 (1) there is a requirement that a Register of Members' Interests is established and published for public inspection, this does not deal specifically with Assembly Commission members' conflicts of interest. Therefore, this is a standing agenda item at each Assembly Commission meeting.

During 2022-23 the Assembly Commission met four times.

The Corporate Governance Role of SMT

SMT is the top-level leadership and management team within the Assembly Commission. SMT supports me in my role as Accounting Officer, to discharge the obligations set out in Managing Public Money Northern Ireland. This includes advice and support on the strategic direction and overall management of staff.

As the Clerk/Chief Executive, I chair the monthly SMT meetings and am supported by the other Directors. Details of the Directors and the attendance at each meeting are given in the Directors' Report commencing at page 35. From 17 April 2023 Steven Baxter has been appointed as the new Director of Corporate Services, replacing Richard Stewart, who had been in post to the end of the reporting period.

SMT advises the Assembly Commission on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMT reviews progress against the aims and targets established in the Corporate Strategy and reviews progress on key operational issues. It also ensures that appropriate management systems are in place and operating effectively, to ensure compliance with statutory and regulatory duties. This includes promoting best practice in corporate policies to ensure effective governance across the whole organisation, taking account of risks and performance.

The members of SMT are full-time employees of the Assembly Commission. The Assembly Commission has retained responsibility for matters relating to the appointment, terms and conditions and remuneration of Directors. There are no Non-Executive Directors appointed to SMT.

Conflicts of interests are addressed as a standing agenda item at each SMT meeting and, as such, are included in the published Minutes of each meeting.

Administrative support for SMT and the Assembly Commission is provided by the Clerk/Chief Executive's Office. Formal processes exist for providing information to SMT and the Assembly Commission, to ensure it is provided in a timely manner, to an agreed standard and in a concise format. A clearly defined approval process has also been established for the presentation of papers, with Director approval of papers prior to submission to me. This adds a further level of scrutiny as to the relevance and quality of

information being provided.

In preparing papers for SMT, it is necessary to demonstrate that a number of key areas have been considered including Freedom of Information, legal, staffing, financial/tax, data protection and the equality implications of the material recommendations being presented. If appropriate, it must be demonstrated that the appropriate consultation has been undertaken in preparing the papers.

Papers must clearly set out the context of the matter being discussed, including references to any previous papers that have been presented on the matter. They must include comprehensive and relevant evidence to inform the decision making process, concluding in a series of recommendations which are directly linked to the information provided in the paper.

This process of communicating with SMT and the Assembly Commission is reviewed regularly and updated, to ensure it continues to represent the information needs of SMT and the Assembly Commission.

SMT undertakes an annual self-assessment of its effectiveness. The last assessment was carried out by SMT in June 2022. Any issues arising from the self-assessment or, through the governance arrangements and business planning processes, are discussed by SMT. An action plan is devised to address the issues as appropriate.

Principal risks and uncertainties

The Assembly Commission has identified a number of corporate risks, through the risk management process, and these are discussed further in this Governance Statement.

The Assembly Commission Audit and Risk Committee (ACARC)

The Assembly Commission established ACARC to support me in my role as Accounting Officer and to support the Assembly Commission and SMT in their responsibilities for issues of risk, control and governance. ACARC provides this support by reviewing the comprehensiveness of assurances in meeting the organisation's assurance needs and reviewing the reliability and integrity of these assurances. ACARC operates in accordance with DoF's Audit and Risk Assurance Committee Handbook (NI) 2018.

ACARC advises on the strategic processes for risk, control and governance and the Governance Statement; the planned activity of Internal and External Audit and the results of its work and the overall adequacy of management responses to any audit issues raised. In addition, ACARC reviews the Assembly Commission's Annual Report and Resource Accounts, including the Governance Statement.

ACARC meets on a quarterly basis to monitor progress on all of these matters.

ACARC comprises two independent Non-Executive members, one of whom chairs the Committee, and an Assembly Commission member. The presence of an independent chairperson and independent member continues to provide a robust challenge to the corporate governance regime within the Assembly Commission.

The membership of ACARC and the percentage of meetings attended is given in the table below.

Membership of ACARC (Four meetings held):

Role	Name	Percentage of Meetings attended
Independent Chairperson	Edward Lord OBE JP	100%
Independent Member	Dr Maurice Keady	100%
Assembly Commission Member	Trevor Clarke MLA	75%

ACARC's Terms of Reference provide for another Assembly Commission Member to attend on behalf of the nominated Member, if required.

As Accounting Officer, I attend all ACARC meetings, along with all Directors, the Head of Internal Audit, the Head of Finance and a Northern Ireland Audit Office (NIAO) representative.

The Minutes, Terms of Reference and Annual Reports of ACARC are published on the Assembly's website along with a Register of Interests of independent members.

Internal Audit

In February 2023, the Assembly Commission's Internal Audit function was outsourced to an external service provider. Under this contract, the contractor is required to nominate a senior named individual to be designated as the Head of Internal Audit.

The Assembly Commission's Internal Audit function complies with the requirements of the Public Sector Internal Audit Standards (PSIAS) as per the following definition:

"Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operation. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

Internal Audit had continued to use four assurance rating classifications: substantial, satisfactory, limited, and unacceptable. The decision to retain the Substantial assurance rating, rather than adopt only the ratings outlined in DAO (DoF) 07/16, was considered and agreed by ACARC in 2016. In May 2023 ACARC reviewed this decision and agreed to adopt the three assurance ratings outlined in DAO (DoF) 07/16.

A three-year Internal Audit Strategy covering the three financial years from 2020-21 to

2022-23 was agreed by SMT in April 2020. The Internal Audit Strategy enhanced the strategic focus of Internal Audit coverage while continuing to provide assurance over routine business activity. By dedicating audit resources to priority areas, while ensuring cyclical coverage of business areas, systems and processes, assurance can be provided to the Clerk/Chief Executive, SMT and ACARC on the framework of risk management, internal control and corporate governance.

The Internal Audit Strategy included a three-year Strategic Plan which is augmented by individual annual plans. The 2022-23 Internal Audit Plan was informed by the methodology set out in the Internal Audit Strategy, including reviews of the Corporate and Directorate Risk Registers, the Corporate Plan, previous audit coverage, and detailed discussions with the Accounting Officer and Directors.

Progress against the 2022-23 Internal Audit Plan was monitored throughout the year and performance reported to SMT and ACARC. Due to resignation and absence within the Assembly Commission's Internal Audit Unit, prior to the external contractor being appointed there was a six-month period when no Internal Audit activity took place. However, the 2022-23 Internal Audit Plan was an annual plan and following its appointment, the contractor assisted in the completion of the programme of Internal Audits in accordance with the agreed 2022-23 Internal Audit Plan. A small number of in-year changes to the 2022-23 Internal Audit Plan were agreed by management to reflect operational or political circumstances, with some audits deferred and others brought forward.

A number of audits scheduled for the Parliamentary Services Directorate could not take place due to the absence of normal Assembly business.

Detailed reports on the findings from individual audits, together with associated recommendations for control enhancement, were prepared and presented to senior managers and ACARC for consideration.

The audits completed comprised areas from each Directorate of the Assembly Commission. As per the requirements of the PSIAS, this enabled the Head of Internal Audit to give an overall opinion to the Accounting Officer representing the system of risk management, control and governance across the organisation. Formal monitoring of the implementation of audit recommendations continued quarterly with progress on each recommendation formally reported to ACARC.

Under the 2022-23 Internal Audit Plan, nine final reports were issued, all of which resulted in substantial or satisfactory assurance. All of the recommendations made during the year were accepted by management and follow-up activity has further contributed to the assurance provided. 14 follow-up reviews were undertaken.

Based on the results of the above audit programme and associated follow-up activity, the Head of Internal Audit reported an overall satisfactory level of assurance for 2022-23.

External Audit

The Comptroller and Auditor General is responsible for auditing the Assembly Commission's Annual Reports and Resource Accounts, and the NIAO undertakes the

statutory audit of the Assembly Commission on her behalf. The purpose of the external audit is to form an opinion on the truth, fairness and regularity of figures reported and disclosed in the accounts.

Further assurance on the effectiveness of the system of internal control is received by the work of the NIAO, through its Report to Those Charged with Governance and the certification of, and report on, the Annual Reports and Resource Accounts. The Report to Those Charged with Governance provides a commentary on the observations for each significant risk as recognised by the NIAO and where appropriate, makes recommendations for the enhancement of controls. The implementation of both internal and external audit recommendations is monitored quarterly and reported to ACARC.

Members' Expenses

Financial support to Members continues to be provided under the terms of the Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016 as amended by the Assembly Members (Salaries and Expenses) (Amendment) Determination (Northern Ireland) 2020, (the Determination). This was further amended during 2022-23 by the publication of the Assembly members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022 by the Secretary of State for Northern Ireland.

Full details of all Determinations can be found on the Assembly's website:

<http://www.niassembly.gov.uk/your-mlas/members-salaries-and-expenses/>

Payments made to Members under the provisions of the Determination are subject to regular reviews for compliance, both by the on-going compliance testing carried out by the Assembly Commission's Finance Office, and through the annual review by Internal Audit. During the reporting period, any issues of non-compliance or inadmissible expenditure that are highlighted, as a result of these reviews, are dealt with through the established administrative processes as prescribed in the Determination.

Prior to the Assembly election on 5 May 2022, Members were provided with detailed election planning guidance. This guidance sought to assist Members following dissolution of the Assembly, reminding them of the purpose of financial support, particularly that all resources are provided to assist them in carrying out their functions as Members and that no party political activities are covered by the provisions. During an election period, additional checks are employed by the Finance Office to ensure any issues or concerns about compliance are addressed promptly within the processes prescribed in the Determination.

Similar principles are applied to payments made to political parties under the Financial Assistance for Political Parties Scheme 2016, which are also reviewed by an independent external auditor each year.

Strategic Planning and Performance Management

Details of performance against the Strategic Aims and targets set in the Annual Plan 2022-23 are summarised in the Performance Analysis section of the Performance Report commencing at page 13.

Internal Control Environment

Systems of internal control are designed to continuously identify and prioritise the principal risks to the achievement of the Assembly Commission's policies, aims and objectives. The systems also evaluate the likelihood of those risks being realised, assess the impact should they be realised, and seek to manage them efficiently, effectively and economically.

Generally, the systems of internal control seek to manage risk to a reasonable level rather than to eliminate all risk. It can therefore only provide reasonable and not absolute assurance of effectiveness. These arrangements were in place throughout the period. Risks and internal controls are reviewed routinely by management and are tested as part of the ongoing Internal Audit programme.

Personal Data Related Incidents

During 2022-23, the Assembly Commission reported one personal data incident to the Information Commissioner's Office (ICO). The ICO decided not to take any further action in this case (2021-22; three).

Raising Concerns

The Northern Ireland Assembly Commission is committed to achieving the highest ethical standards in public life and in all of its practices. To achieve these ends, it encourages its staff to report/disclose any potential malpractice or wrongdoing. A Whistleblowing Policy is available on the Staff Handbook and it sets out the approach which will be taken by the Assembly Commission if a staff member makes a qualifying disclosure. In the past year, there has been no complaints/issues raised under the Whistleblowing Policy.

Risk Management

The Assembly Commission's risk management arrangements comply with generally accepted best practice principles and relevant guidance.

A Risk Management Strategy and associated policies and procedures were in place across the Assembly Commission during the reporting period. The Risk Management Strategy includes a detailed analysis of risk appetite and defines the Assembly Commission's approach to risk management. The Strategy is reviewed biennially by SMT to ensure that it remains adequate and appropriate. However, when any new or revised risk management guidance is published, which affects the Strategy, it is considered by SMT by exception. It is currently under review.

The Risk Management Strategy notes that risk management is not a process for avoiding risk, but instead acts as a tool to encourage the organisation to take on activities that have a higher level of risk, because the risks have been identified, are being managed and that

the exposure to risk is both understood and acceptable.

The Risk Management Framework includes the Risk Management Strategy, Corporate and Directorate Risk Registers, Assurance Statements, the activities of ACARC, risk-based audits delivered by Internal and External Audit, and the annual Governance Statement. In delivering the Risk Management Strategy, SMT has sought to ensure that a strong risk management culture is embedded across the entire organisation, which is assisted by a process of regular and ongoing monitoring and reporting of risk.

SMT has ownership of the Corporate Risk Register. The Corporate Risk Register is presented quarterly to ACARC and biannually to the Assembly Commission. It is reviewed and approved by SMT on a quarterly basis. As at the reporting date, three corporate risks were identified.

These are:

1. *Major Incident / Breakdown / Security Incident / Pandemic;*
2. *Major errors or omissions in equality, governance or regulatory requirements; and*
3. *Shortage of staff, skills and knowledge and / or staff engagement.*

Risks are identified and assessed using a 5 x 5 matrix of impact and probability, with appropriate Red, Amber, Green colour coding being applied to each risk. The risk appetite is assessed for each risk, using one of the five identified levels. The risk owner documents the root causes of the risk and appropriate responses to address the risk. The adequacy of controls is then reviewed and the degree of acceptance of any gaps in controls and any further actions that are required to improve control are determined.

The quarterly review by SMT ensures that SMT can evaluate the nature and extent of corporate risks and ensures the risks are being managed effectively.

Directorate and business area risk registers (where appropriate) are maintained. The Risk Management Strategy includes a monthly review of Directorate risk registers by each Director and Heads of Business. These monthly review meetings are attended by the Data Protection and Governance Officer.

Assurance Stewardship Statements are prepared every six months by each Director. The Statements are submitted to me and are subsequently considered by ACARC. These Statements confirm if the management of risks in respective areas have been effectively managed, and provide a narrative on how this assurance has been achieved.

If controls have been inappropriate or ineffective in managing the risk, a narrative must also be provided on any remedial actions that may be required. The Statements also require risk owners to provide a commentary on other governance issues, such as the control of expenditure, information management practices, fraud and bribery prevention measures and the implementation of internal and external audit recommendations.

The Stewardship Statements were prepared as at the end of September 2022 and the end

of March 2023. All Directors confirmed that they were satisfied that controls were in place and that these controls were appropriate.

A number of additional self-assessments are undertaken biennially to consider the risks associated with fraud, bribery, corruption, risk management and cyber security. These include a Fraud and Bribery Self-Assessment, Risk Management Self-Assessment and a Cyber Security and Information Security Self-Assessment. Action plans from these self-assessments are monitored quarterly and presented to ACARC. The next self-assessments are due to take place in autumn 2023.

Anti-fraud and Anti-Bribery Issues

The Fraud Prevention and Anti-Bribery Policy and associated Response Plan are reviewed on a biennial basis. This is currently being reviewed to ensure that they continue to represent best practice and reflect all appropriate legislative changes. The outcome of the review will be presented to SMT in due course.

There were no reported incidents of suspected fraud during the reporting period.

The Assembly Commission also participates in the biennial National Fraud Initiative (NFI) exercise, which is a data matching exercise to compare data from across a range of public sector organisations to identify potentially fraudulent claims. The matching exercise involves comparing data sets, such as payroll, creditors, pension, or benefit records of a body, against other records held by the same or other bodies. This allows potentially fraudulent claims or payments to be identified. Where no match is found, the data matching process will have no material impact on the reporting body, however where a match is found it indicates that there may be an inconsistency which may require further investigation.

The last exercise commenced in October 2022. The match reports have now been released and a review of the appropriate matches is currently being undertaken. The final outcome of the exercise will be notified to SMT and ACARC once the exercise is complete.

Budget Position and Authority

In the absence of normal Assembly business, the Northern Ireland Budget Act 2023 received Royal Assent on 8 February 2023, following the Secretary of State's introduction of the Act at Westminster. This authorised the cash and use of resources for all departments for the 2022-23 year. The Northern Ireland Budget Act 2023 also included a Vote on Account which authorised departments' access to cash and use of resources for the early months of the 2023-24 financial year.

Due to the delay in passing this legislation, the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001, were used to authorise the cash, and the use of resources during the year until the Northern Ireland Budget Act 2023 was passed.

Budget constraints being experienced within the wider public sector continue to present a

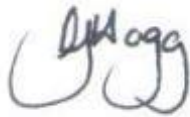
Northern Ireland Assembly Commission
Accountability Report - Corporate Governance Report

challenge for the operation of the Assembly Commission. In my role as Accounting Officer I am content that the appropriate level of budgetary controls are in place and working efficiently to ensure that funding requirements are kept under constant review and control.

General

As Accounting Officer, my assessment of the current corporate governance arrangements is that they comply with the best practice principles, as contained within the “Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013” as issued by the then DFP under DAO (DFP) 06/13. While recognising the fact that the Assembly Commission is not a Government Department, many of the principles can be applied. However, the application may not always be straightforward and where alternative governance arrangements are deemed to be more appropriate, deviation from the code has been explained for the purposes of this statement.

Signed:

A handwritten signature in black ink, appearing to read 'L Hogg', written over a faint circular stamp or watermark.

Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 27 June 2023

Remuneration and Staff Report

The purpose of the Remuneration and Staff report is to set out the Assembly Commission’s remuneration policy for senior management, reporting on how this policy has been implemented and what has been paid to senior management. This report explains the provisions for Assembly Commission members as set by the Determination, therefore providing the users of the Annual Report and Resource Accounts with information on those individuals who are central in terms of accountability. The report also provides information on overall staff numbers and associated costs for the reporting period.

Remuneration Policy

Assembly Commission Members

The salaries and pensions of all Members (including those Members elected to serve as members of the Assembly Commission) during 2022-23, were set by the 2016 Determination, and the Assembly Members (Pensions) Determination (Northern Ireland) 2016. These Determinations were made by the Panel which was established by the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011, to make determinations in relation to salaries, allowances and pensions payable to Members.

However, powers were conferred on the Secretary of State for Northern Ireland under the provisions of The Northern Ireland (Executive Formation etc.) Act 2022 to determine salaries and other benefits for Members of the Assembly in respect of periods when there is no Executive.

The provisions of the 2016 Determination were subsequently amended following the introduction of the Assembly Members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022 (‘the 2022 Determination’) on 1 January 2023. Its introduction meant that salaries payable to Members and existing officeholders were reduced from 1 January 2023, until a new Speaker and deputy Speakers are elected. Under this Determination, any inflationary pay increases which fall due, are deferred.

Non-Executive Directors

The Assembly Commission has ACARC to consider and advise the Accounting Officer on all matters of governance, audit and internal controls. ACARC comprises two independent Non-Executive members, one of whom chairs the Committee, and an Assembly Commission member. The Non-Executive members are paid a daily rate as established and reviewed by the Assembly Commission. The Assembly Commission member receives no additional remuneration for undertaking this particular role.

Senior Management

Section 40 of the Northern Ireland Act 1998 states that “*The Commission shall provide the Assembly, or ensure that the Assembly is provided, with the property, staff and services required for the Assembly’s purposes*”. The Assembly Commission has the legal

authority to appoint the staff and to set the remuneration of staff.

The pay award for all staff including its senior managers is normally based on an incremental uplift on all pay scales. A one year pay award was made from 1 August 2022 which included the following distinct elements:

- a 4% consolidated pay increase on all pay scales;
- a one-step progression for staff who were not at the maximum point of their pay scale at 1 August 2022 and whose performance met the required standard;
- a one off cost of living non-consolidated payment (NCP) payable to staff at Assembly Grade 8 through to Assembly Grade 5 provided certain qualifying criteria was met regarding date in post. The NCP's were:
 - £1,000 for staff at AG8
 - £750 for staff at AG7
 - £500 for staff at AG6
 - £250 for staff at AG5

Service Contracts

Staff are appointed on merit on the basis of a fair and open competition. Staff are normally appointed on a permanent basis. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Assembly Commission's staff policies and procedures.

Appointments to senior management positions are made by the Assembly Commission based on a fair and open competition and the Assembly Commission has set its own policies and procedures in this regard.

The following sections provide details of the remuneration and pension interests of the Assembly Commission, the most senior officials and the Non-Executive members of ACARC.

Northern Ireland Assembly Commission
 Accountability Report – Remuneration and Staff Report

Remuneration (including salary) and pension entitlements for Assembly Commission Members (audited)

Single total figure of remuneration								
Assembly Commission Members	Salary £		Benefits in kind (to nearest £100)		Pension Benefits* (to nearest £1000)		Total (to nearest £1000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Alex Maskey	33,490	38,000	-	-	7,000	9,000	40,000	47,000
John Blair MLA	5,700	6,000	-	-	2,000	2,000	8,000	8,000
Keith Buchanan MLA (until 15 June 2021)	-	1,250	-	-	-	-	-	1,000
Robert Butler MLA	5,700	6,000	-	-	2,000	2,000	8,000	8,000
Trevor Clarke MLA (from 21 June 2021)	5,700	4,667	-	-	1,000	1,000	7,000	6,000
Dolores Kelly	5,700	6,000	-	-	-	1,000	6,000	7,000
John O'Dowd MLA (until 16 May 2022)	742	6,000	-	-	1,000	1,000	2,000	7,000

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

The above figures only relate to the remuneration received by Assembly Commission Members in respect of their position as officeholders.

Northern Ireland Assembly Commission
 Accountability Report – Remuneration and Staff Report

Remuneration ACARC Members (audited)

Single total figure of remuneration						
ACARC	Fees £		Benefits in kind (to nearest £100)		Total (to nearest £1000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Edward Lord – Chairperson (from 10 December 2021)	3,110	826	-	-	3,000	1,000
Dr Maurice Keady – Member (from 10 May 2022)	2,268	-	-	-	2,000	-
James Brooks – Chairperson (until 30 November 2021)	-	3,717	-	-	-	4,000
Derek Martin – Independent Member (until 30 November 2021)	-	1,735	-	-	-	2,000

Northern Ireland Assembly Commission
 Accountability Report – Remuneration and Staff Report

Remuneration (including salary) and pension entitlements for Assembly Commission staff (audited)

Single total figure of remuneration								
Pay Officials	Salary		Benefits in kind		Pension Benefits*		Total	
	£'000		(to nearest £100)		(to nearest £1000)		£'000	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Lesley Hogg Clerk/Chief Executive	145-150	140-145	-	-	52,000	58,000	200-205	200-205
Tara Caul Director of Legal, Governance & Research Services	95-100	95-100	-	-	39,000	38,000	135-140	130-135
Gareth McGrath Director of Parliamentary Services	95-100	95-100	-	-	12,000	41,000	110-115	135-140
Richard Stewart Director of Corporate Services**	70-75 (95-100 full year equivalent)	95-100	-	-	(204,000)	48,000	(125-130)	140-145

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

**The Director of Corporate Services ceased permanent employment from December 2022, however continued in post as a Temporary Worker on a part-time basis at the same equivalent salary (see page 42).

Fair Pay Review Disclosure (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest paid Director in the Assembly Commission in the financial year 2022-23 was £145,000 - £150,000 (2021-22; £140,000 - £145,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2021-22	25th percentile	Median	75th percentile
Total remuneration	£30,886	£37,925	£48,273
Pay ratio	4.61	3.76	2.95

2022-23	25th percentile	Median	75th percentile
Total remuneration	32,997	37,445	50,204
Pay ratio	4.47	3.94	2.94

There were no material movements in ratios in 2022-23 compared to 2021-22.

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

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £32,997 (2021-22 £30,886), £37,445 (2021-22 £37,925) and £50,204 (2021-22 £48,273) respectively.

In 2022-23, no (2021-22; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £21,578 to £147,500 (2021-22; £19,459 to £142,500).

The percentage changes in respect of the Assembly Commission are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	1.7%	2.5%
Highest paid director’s salary and allowances	3.5%	3.6%

The percentage increase for average employee salary and allowances has been impacted by a change in the mix of grades of staff, with positions at senior levels slightly lower in 2022-23 than 2021-22.

No performance pay or bonuses were payable to staff in these years.

Salary

‘Salary’ for Assembly Commission staff includes gross salary, overtime, any other allowance to the extent that it is subject to UK taxation and any ex gratia payments.

This report is based on payments made by the Assembly Commission and thus recorded in these accounts. In respect of Members of the Assembly Commission (including the Speaker), ‘salary’ represents the *additional* salary payable for being a Member of the Assembly Commission or the Speaker, over and above the salary payable as a Member.

The Determination provides for salaries to be paid in respect of certain offices within the Assembly, where the salary is higher than the salary payable to Members of the Assembly generally. It sets out the total salary payable to Members generally and for each officeholder.

The additional amount paid for holding the office of Assembly Commission Member was £6,000 (2021-22; £6,000). However, following the introduction of the 2022 Determination this was reduced to £4,800 from 1 January 2023. For the Speaker, the additional amount paid for holding office was £38,000 (2021-22; £38,000). From the 1 January 2023, this was reduced to £19,960. The salary figures reported here do not include the salary for a Member generally of £51,500 (2020-21; £51,000). This underlying salary payable to all Members was reduced from the 1 January 2023 to £37,338.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument. There were no benefits in kind paid in 2022-23.

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Pensions Benefits for Assembly Commission Members (audited)

Assembly Commission Members	Accrued pension at age 65 as at 31/03/23	Real increase/(decrease) in pension at age 65	CETV at 31/03/23 (or end date)	CETV at 31/03/22 (or start date)*	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Alex Maskey	0-5	0-2.5	68	57	5
John Blair MLA	0-5	0-2.5	6	4	1
Keith Buchanan MLA (until 15 June 2021)	0-5	0-2.5	-	2	-
Robert Butler MLA	0-5	0-2.5	5	3	1
Trevor Clarke MLA (from 21 June 2021)	0-5	0-2.5	11	9	-
Dolores Kelly	0-5	0-2.5	22	19	-
John O'Dowd MLA (until 16 May 2022)	5-10	0-2.5	84	81	1

**The calculation of the starting pension for the 2022-23 CETV was based on the pensionable salary used in the 2022-23 annual benefit statement and may therefore be greater or lower than the closing pension for the 31 March 2022 CETV*

Assembly Commission pensions

Pension benefits for Assembly Commission members are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2016. In 2011, the Assembly passed the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 establishing an Independent Financial Review Panel (IFRP) to make determinations in relation to the salaries, allowances and pensions payable to Members of the Assembly. The tenure of the first panel ended in July 2016. As a consequence of the Assembly Commission's desire to consider a reform of the Panel and the political situation between March 2017 and January 2020, a new Panel was not appointed. Legislation to reform the panel, although started, was not completed before the dissolution of the Assembly on 28 March 2022, therefore, the legislation and appointment of the Panel will be taken forward during the next mandate.

In April 2016, IFRP issued the Assembly Members (Pensions) Determination (Northern Ireland) 2016 which introduced a Career Average Revalued Earnings scheme for new and existing members. The scheme is named the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS).

Assembly Members aged 55 or over on 1 April 2015 and in continuous service between 1 April 2015 and 6 May 2016 retained their Final Salary pension arrangements under transitional protection until 6 May 2021. The McCloud judgement found that the transitional protection offered to members of the Judiciary and Firefighters Schemes when their schemes were reformed was discriminatory on grounds of age. In light of this decision, the Government has agreed to provide remedy to eligible members across the main public sector schemes. This judgement could have an impact on Members who

missed out on the Transitional Protection policy in the AMPS because of their age. However the applicability of, and approach to, the McCloud judgement in relation to this scheme is not a matter for the Assembly Commission, instead it is a matter for IFRP. Therefore, this matter will be given further consideration once a new panel is appointed.

As Assembly Commission members are Members of the Legislative Assembly, they also accrue a Member's pension under AMPS (details of which are not included in this report). Pension benefits for Assembly Commission members under transitional protection arrangements are provided on a "contribution factor" basis, which takes account of service as an Assembly Commission member. The contribution factor is the relationship between salary as an Assembly Commission member and salary as a Member for each year of service as an Assembly Commission member. Pension benefits as an Assembly Commission member are based on the accrual rate (1/50th or 1/40th) multiplied by the cumulative contribution factors and the relevant final salary as a Member. Pension benefits for all other Members are provided on a career average (CARE) basis.

Benefits for Assembly Commission members are payable at the same time as Assembly Member's benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Price Index (CPI). Up to the 6 May 2021 those Assembly Commission Members under the transitional protection arrangements paid contributions of either 9% or 12.5% of their Assembly Commission member salary, depending on the accrual rate. The contribution paid by Assembly Commission members in the CARE scheme pay 9% of the officeholder's salary. There is also an employer's contribution paid by the Consolidated Fund out of money appropriated by Act of Assembly for that purpose representing the balance of cost. Following the publication of the triennial valuation of the AMPS by the Government Actuary's Department, this was increased from 14.4% to 17.1% of officeholder salary, effective from 1 April 2021.

The accrued pension quoted is the pension the Assembly Commission member is entitled to receive when they reach normal pension age for their section of the scheme. Officeholders under transitional protection arrangements may retire at age 65. Officeholders in the CARE scheme have a pension age aligned to their State Pension Age.

The Cash Equivalent Transfer Value (CETV)

This 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. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the Member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total office holder service, not just their current appointment as an officeholder.

CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) 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.

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The real increase in the value of the CETV

This is the increase in accrued pension due to the Assembly Commission’s contributions to AMPS, and excludes increases due to inflation and contributions paid by the Assembly Commission member. It is calculated using valuation factors for the start and end of the year.

Pension Benefits for Assembly Commission Staff (audited)

Officials	Accrued pension at pension age as at 31/03/22 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/23	CETV at 31/03/22	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Lesley Hogg Clerk/Chief Executive	30-35	2.5-5	439	375	28	-
Tara Caul Director of Legal, Governance & Research Services	25-30	0-2.5	359	313	22	-
Gareth McGrath Director of Parliamentary Services	40-45	0-2.5	632	544	-	-
Richard Stewart Director of Corporate Services	40-45 Plus a lump sum of 95-100	-	824	938	(164)	-

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The Alpha pension scheme was initially introduced for new entrants from 1 April 2015. The Alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to Alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to Alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to Alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by the DoF to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will

have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of Alpha from 1 April 2022, this provides equal treatment for all active pension scheme members. The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or Alpha.

Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'Alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules.

Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and Alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at

<https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of Alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on

retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. 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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in Alpha is linked to the member’s State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website

www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2023 to 31 March 2024
£0	£25,049.99	4.60%
£25,050.00	£56,999.99	5.45%
£57,000.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

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

arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential 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 effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Staff Report

The following section is subject to audit

Average number of persons employed

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

Objective				2022-23	2021-22
	Permanently employed staff	Agency, Temporary and Inward Secondees	Members	Number	Number
1	327	21	90	438	457
Total	327	21	90	438	457

During 2022-23, an average of Nil members of staff (2021-22; Nil) were redeployed externally to other legislatures and public sector employers.

The Assembly Commission does not employ any staff exclusively for capital projects (2021-22; Nil).

The rate of staff turnover was 7.7% (2021-22; 5.3%).

Directors, Senior Managers and Employees (audited)

As at 31 March 2023, the number of permanent employed Directors, senior managers and employees split by gender was as follows:

Role	Female	Male
Senior managers	2	1
Employees (not including senior managers)	151	172
Total	153	173

The Assembly Commission does not apply the grading structures used by the NICS. “Senior manager” is defined as a member of staff at Assembly Grade 1 or Assembly Grade 2, which is broadly analogous to Senior Civil Service grades.

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The following section is subject to audit

Staff costs comprise:

	2022-23		2021-22	
	£'000	£'000	£'000	£'000
	Permanently employed staff*	Agency, Temporary and Inward Seconded Staff	Members	Total
Wages and salaries	13,129	1,078	4,499	18,706
Social security costs	1,544	-	583	2,127
Other pension costs	4,067	-	843	4,910
Sub Total	18,740	1,078	5,925	25,743
Less recoveries in respect of outward secondments	(14)	-	-	(14)
Less recoveries in respect of Ministerial Salaries	(228)	-	-	(228)
Total net costs **	18,498	1,078	5,925	25,501

* There were no staff costs incurred in respect of Special Advisers in 2022-23 (2021-22; £Nil).

** Of the total, £Nil has been charged to capital (2021-22; £Nil).

All staff costs are charged to programme costs.

Temporary Staff

The Assembly Commission made payments of £1,036,978 (2021-22; £1,540,248) in relation to temporary workers during the year.

Pension Arrangements

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but the Assembly Commission is unable to identify its share of underlying assets and liabilities.

The Public Service Pensions Act (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers

The 2016 Scheme Valuation requires adjustment as a result of the ‘McCloud remedy’. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor.

By taking into account the increased value of public service pensions, as a result of the ‘McCloud remedy’, scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in Northern Ireland. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes.

The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23, employers’ contributions of £4,063,695 were payable to the NICS pension arrangements (2021-22; £3,959,431) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £3,732 (2021-22; £3,604) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22; 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a ‘free’ pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £133, 0.5% (2021-22; £129, 0.5%) of pensionable pay were payable to the NICS Pension schemes to cover the cost of the future provision of lump

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sum benefits on death in service and ill health retirement of these employees.
Contributions due to partnership pension providers at the reporting date were £Nil.
Contributions prepaid at that date were £Nil.

Pension benefits for Members are provided through AMPS. In 2016, IFRP introduced a new CARE scheme effective from 6 May 2016. Returning Members within 10 years of retirement at 1 April 2015 were afforded transitional protection for a period of 5 years allowing them to remain in the final salary section of AMPS. The transitional protection was effective up to 6 May 2021.

Members in the final salary section paid contributions of 12.5% of pensionable salary to accrue benefits at 1/40th of final salary for each year of service, or 9% of pensionable salary to accrue benefits at 1/50th of final salary for each year of service. Normal retirement age for the final salary section is age 65.

All Members without transitional protection, join the CARE section of AMPS, building up pension benefits at a rate of 2% of pensionable earnings in the year. Normal retirement age for the CARE section is aligned with the Member's State Pension age. Members make contributions from their officeholder salary at the same rate as their Assembly Members' salary. All pensions increase in line with the Consumer Price Index once in payment.

There is a separate scheme statement for AMPS. The assets of the scheme are held separately from those of the Assembly Commission and are managed by an Investment Manager. A full actuarial valuation was carried out for the period ending 31 March 2020 by GAD, with the final report being considered by the Trustees in October 2021 and laid before the Assembly.

For 2022-23, contributions of £0.8m (2021-22; £0.9m) were paid to AMPS. From 1 April 2022 contributions were at a rate of 17.1% (2021-22; 17.1%) of pensionable pay, as determined by GAD and advised by HM Treasury. Further disclosures can be found in Note 5 "Members' and Staff related Costs".

Ill Health Retirement – Staff

Three members of staff (2021-22; Nil) retired early on ill-health grounds; the total additional pension liabilities in the year amounted to £12,430 (2021-22; £Nil).

Ill Health Retirement – Members

During the year, no Members retired due to ill health (2020-21; 2). Members retiring early through ill health are entitled to apply to the Assembly Commission to receive an ill health retirement allowance under the terms of the 2016 Determination (as amended). The total amount paid by way of ill health retirement allowance was £Nil (2021-22; £51,000).

Compensation Schemes – exit packages (audited)

There was £Nil compensation payments made in 2022-23 (2021-22; £Nil).

Redundancy and other departure costs are paid in accordance with the provisions of the

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Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year of departure. Where the Assembly Commission has agreed early retirements, the additional costs are met by the Assembly Commission and not by the Civil Service Pension Scheme. Ill health retirement costs are met by the pension scheme and are not included in the table.

Off-Payroll Engagements (audited)

All Off-Payroll arrangements were assessed in line with IR35 requirements. The Assembly Commission had no Off-Payroll Engagements which cost more than £245 per day, lasted longer than six months, and were in place at any time during 2022-23.

Consultancy (audited)

The Assembly Commission made payments of £207,656 (2021-22; £173,341) to External Consultants during the year.

Equal opportunity policy (including employment of persons with a disability)

The Assembly Commission is an equal opportunities employer. It does not discriminate against staff or eligible applicants on the grounds of gender, marital status, race, colour, nationality, ethnic origin, religion, disabilities, age or sexual orientation. Every possible step is taken to ensure that staff are treated equally and fairly and that decisions on recruitment and selection are based solely on objective and job-related criteria. All staff are afforded equal opportunity to learning and development opportunities. The Assembly Commission is committed to creating a culture in which individual differences are valued and respected and where no one is disadvantaged. This position is reflected in the Assembly Commission's Recruitment and Selection Procedures and in the Staff Handbook.

In keeping with the Equality Commission for Northern Ireland's "Positive Action for People who are Disabled" guidance, the Assembly Commission operates a Guaranteed Interview Scheme (GIS). The GIS provides a candidate with a disability automatic access to an interview if they have demonstrated in their application form that they meet the essential criteria for the post. Guidance is also given in the Recruitment and Selection Procedures on how a candidate can advise the HR Office of any reasonable adjustments, due to disability, that may be required in relation to the recruitment and selection process, for example to attend/complete an aptitude test or interview.

For existing employees, the Assembly Commission carries out a disability audit each year to assess whether an employee has a disability that requires reasonable adjustments to be made to their job or matters relating to their job e.g. access to training.

Other Employee Matters

The Assembly Commission provides employees with a competitive reward package that includes salary and up to 30 day's annual leave plus up to 12 public and privilege holidays each year. All permanent employees are automatically enrolled into the Civil Service Pension Scheme from their first day of employment. Personal and professional

learning and development opportunities are available to employees through a range of formal and informal learning. The Assembly Commission also has a range of family friendly policies in place to enable staff to balance work with other aspects of their lives.

The Assembly Commission recognises the Northern Ireland Public Service Alliance (NIPSA) for the purpose of negotiation and consultation and the relationship between Management and NIPSA is managed in accordance with a formal Joint Agreement. Negotiations on policy and pay matters are undertaken by Management and NIPSA.

The Assembly Commission seeks the views of staff on a range of workplace issues through a Staff Survey which is issued every two years, the most recent of which was in 2022 and had a response rate of 70%. Following completion of each Staff Survey, an action plan is developed to address the key findings. Staff are also consulted directly on policy issues. This consultation is carried out through a range of mechanisms including staff focus groups and through the online policy consultation portal.

The Assembly Commission (Management Side) and Trade Union Side have in place a signed Joint Agreement, setting out the principles that underpin the commitment of both bodies to conduct employee relations business in partnership. The Joint Agreement facilitates consultation, discussion and negotiation in all areas of employment affecting the Assembly Commission and its employees.

The Assembly Commission recognises the importance of employee health and wellbeing and a Health and Wellbeing Framework is in place to promote and deliver a variety of initiatives to staff. These initiatives are aimed at facilitating employees to make informed choices about their own health and wellbeing; to target areas of concern identified through sickness absence information; providing external expert advice through our employee assistance programme; and promoting the importance of good mental health.

The Assembly Commission is committed to the learning and development of its employees and has in place a Learning and Development Strategy and Action Plan, developed in partnership with staff and Trade Union Side. At a corporate level, the Learning and Development Team supports the delivery of courses and information sessions that are aligned to the Learning and Development Strategy and the Assembly Skills and Behaviours.

The Assembly Commission encourages and supports staff to take responsibility for their own learning and development needs, through discussion with their line manager as part of regular performance conversations. Learning and Development is delivered in a range of ways, including formal learning activities and completion of examinations; webinars; on-line and in person courses; and “on the job” learning, providing flexibility to meet the needs of staff. The Assembly Commission aims to develop staff by providing access to a wide variety of learning opportunities; facilitating outward secondments for staff; job shadowing and opportunities for temporary promotion.

In addition, the Assembly Commission has a Health and Safety Unit whose role it is to create a positive health and safety culture. This is achieved for example, by reporting and investigating accidents; carrying out building inspections; organising training for staff and displaying health and safety information; completing risk assessments and taking corrective action as necessary.

Sickness Absence

There was an average absence rate of 6.1% during 2022–23 (4.6%; 2021-22). The absence rate is the percentage of available working days which were lost due to sickness absence. SMT has set a benchmark of 7.5 days per employee per annum. The average number of days lost per employee due to sickness during 2022-23 was 13.7 days (10.2 days; 2021-22).

Health and well-being initiatives and supports are specifically promoted to all employees through regular briefings, the Assembly Commission intranet and a range of other supports such as Welfare Service, Inspire Workplace Services and Occupational Health.

Statement of Outturn against Assembly Supply (SOAS)

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRM) requires the Assembly Commission to prepare a Statement of Outturn against Assembly Supply (SOAS) and supporting notes.

The SOAS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Assembly.

The SOAS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that the Assembly gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by the Assembly at the start of the financial year and is then normally revised by a Supplementary Estimate at the end of the financial year. It is the final Estimate, normally the Spring Supplementary Estimate, which forms the basis of the SOAS.

Should an entity exceed the limits set by its Supply Estimate and corresponding Act of the Assembly, called control limits, its accounts will receive a qualified opinion.

The format of the SOAS mirrors the Supply Estimates to enable comparability between what the Assembly approves and the final outturn. The Supply Estimates are voted by the Assembly and published on the DoF website.

The SOAS contain a summary table, detailing performance against the control limits that the Assembly has voted on, cash spent (budgets are compiled on an accruals basis and so outturn will not exactly reconcile to cash spent) and administration.

The supporting notes detail the following: Outturn detailed by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net expenditure in the SOCNE, to tie the SOAS to the financial statements (note 2); a reconciliation of net resource outturn to net cash requirement (note 3) and an analysis of income payable to the Consolidated Fund (note 4)).

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2022-to-2023>.

The SOAS provides a detailed view of financial performance, in a form that is voted on and recognised by the Assembly. The financial review, in the Performance Report, provides a summarised discussion of outturn against Estimate and functions as an introduction to the SOAS disclosures.

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 Assembly Supply

Summary tables – mirror Part I of the Estimates

Summary table, 2022-23, all figures presented in £'000s

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving/ (excess)			Re-stated Prior Year Outturn Total 2021-22*
		Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Non-Voted	Total	
Departmental Expenditure Limit											
Resource	SoAS 1.1	45,633	(7)	45,626	50,757	(10)	50,747	5,124	(3)	5,121	44,950
Capital	SoAS 1.2	2,776	-	2,776	2,925	-	2,925	149	-	149	396
Total		48,409	(7)	48,402	53,682	(10)	53,672	5,273	(3)	5,270	45,346
Annually Managed Expenditure											
Resource	SoAS 1.1	2,001	-	2,001	2,200	-	2,200	199	-	199	1,903
Capital	SoAS 1.2	-	-	-	-	-	-	-	-	-	-
Total		2,001	-	2,001	2,200	-	2,200	199	-	199	1,903
Total Budget											
Resource	SoAS 1.1	47,634	(7)	47,627	52,957	(10)	52,947	5,323	(3)	5,320	46,853
Capital	SoAS 1.2	2,776	-	2,776	2,925	-	2,925	149	-	149	396
Total Budget Expenditure		50,410	(7)	50,403	55,882	(10)	55,872	5,472	(3)	5,469	47,249
Non-Budget											
Resource	SoAS 1.1	-	-	-	-	-	-	-	-	-	-
Capital	SoAS 1.2	-	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		-	-	-	-	-	-	-	-	-	-
Total Budget and Non Budget		50,410	(7)	50,403	55,882	(10)	55,872	5,472	(3)	5,469	47,249

* The prior year outturn has been re-stated to meet a change in the reporting process (outlined in note 1.20).

Figures in the areas outlined in bold are voted totals subject to Assembly control.

Northern Ireland Assembly Commission
 Assembly Accountability Report and Audit Report - Statement of Outturn against
 Assembly Supply

Net Cash Requirement 2022-23, all figures presented in £'000s

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total 2021-22
Net Cash Requirement	SoAS 3	44,801	50,514	5,713	41,840

Figures in the areas outlined in bold are voted totals subject to Assembly control.

Notes to the Statement of Outturn against Assembly Supply 2022-23 (£'000s)

This note mirrors part II of the Estimates: (Revised) Subhead Detail and resource to Cash Reconciliation

SoAS 1. Outturn detail, by Estimate Line

SoAS 1.1 Analysis of resource outturn by Estimate Line all figures presented in £000

Type of spend (Resource)	Resource Outturn						Estimate			Outturn vs Estimate (inc virements), saving/ (excess)	Re-stated Prior Year Outturn Total 2021-22*	
	Administration			Programme			Total	Total	Virements*			Total inc. virements
	Gross	Income	Net	Gross	Income	Net						
Spending in departmental Expenditure Limits (DEL)												
Voted Expenditure												
1. Administration and Support costs	-	-	-	45,890	(257)	45,633	45,633	50,757	-	50,757	5,124	45,049
Total Voted DEL	-	-	-	45,890	(257)	45,633	45,633	50,757	-	50,757	5,124	45,049
Non-voted Expenditure												
2. Non-supply income (CFERs)	-	-	-	(7)	-	(7)	(7)	(10)	-	(10)	(3)	(99)
Total Spending in DEL	-	-	-	45,883	(257)	45,626	45,626	50,747	-	50,747	5,121	44,950
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
3. Administration provisions & Members' Pension Finance Costs	-	-	-	2,001	-	2,001	2,001	2,200	-	2,200	199	1,903
Total Spending in AME	-	-	-	2,001	-	2,001	2,001	2,200	-	2,200	199	1,903
Total Non Budget	-	-	-	-	-	-	-	-	-	-	-	-
Total resource	-	-	-	47,884	(257)	47,627	47,627	52,947	-	52,947	5,320	46,853

* The prior year outturn has been re-stated to meet a change in the reporting process (outlined in note 1.20).

**Virements are the reallocation of provision in the Estimates that do not require Assembly authority (because the Assembly does not vote to that level of detail and delegates to DoF). Further information on virements are provided in the Supply Estimates in Northern Ireland Guidance Manual, available on the DoF website.*

The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can reconcile this Estimate back to the Estimate approved by the Assembly.

Detailed explanations of the variances are given in the Management Commentary.

The notes on pages 91 to 115 form part of these accounts.

SoAS note 1.2 Analysis of capital outturn by Estimate line, all figures presented in £000

Type of spend (Capital)	Outturn				Estimate			Outturn vs Estimate (inc virements), saving/ (excess)	Prior Year Outturn Total 2021-22
	Gross	Income	Net	Total	Total	Virements*	Total inc. virements		
Spending in departmental Expenditure Limits (DEL)									
Voted Expenditure									
1. Administration and Support costs	2,776	-	2,776	2,776	2,925	-	2,925	149	396
Total capital	2,776	-	2,776	2,776	2,925	-	2,925	149	396

**Virements are the reallocation of provision in the Estimates that do not require Assembly authority (because the Assembly does not vote to that level of detail and delegates to DoF). Further information on virements are provided in the Supply Estimates in Northern Ireland Guidance Manual, available on the DoF website.*

The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can reconcile this Estimate back to the Estimate approved by the Assembly.

Detailed explanations of the variances are given in the Management Commentary.

The notes on pages 91 to 115 form part of these accounts.

SoAS note 2. Reconciliation of Outturn to net expenditure

Item	Note	Outturn Total 2022-23	Re-stated Prior Year Outturn Total 2021-22*
Total Resource Outturn	SoAS 1	47,634	46,952
Non-supply income (CFERs)	SoAS 4	(7)	(99)
Net Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	47,627	46,853

* The prior year outturn has been re-stated to meet a change in the reporting process (outlined in note 1.20).

As noted in the introduction to the SoAS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this note reconciles the resource outturn to net operating expenditure, linking the SoAS to the financial statements.

The notes on pages 91 to 115 form part of these accounts.

SoAS note 3. Reconciliation of Net Resource Outturn to Net Cash Requirement

This note mirrors Part II of the Estimates: Resource to Cash reconciliation.

Item	Note	Outturn Total £000	Estimate £000	Outturn vs Estimate, Saving/ (excess) £000
Total Resource Outturn	SOAS 1.1	47,627	52,947	5,320
Total Capital Outturn	SOAS 1.2	2,776	2,925	149
<i>Adjustments to remove non-cash items:</i>				
Depreciation, impairments and revaluations	3,4	(3,311)	(3,143)	168
Members' Pension finance costs		(2,000)	(2,200)	(200)
New provisions, and adjustments to previous Provisions		(1)	-	1
Prior period Adjustments		-	-	-
Other non-cash items		(60)	-	60
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in inventories		-	-	-
Increase/(decrease) in receivables		160	50	(110)
(Increase)/decrease in payables due within one year		(397)	(75)	322
Use of provisions	16	-	-	-
Total		44,794	50,504	5,710
Removal of non-voted budget items				
Other adjustments		7	10	3
Net Cash Requirement		44,801	50,514	5,713

As noted in the introduction to the SoAS above, outturn and the Estimates are compiled against the Budgeting Framework, not on a cash basis. This reconciliation bridges the resource outturn to the Net Cash Requirement.

Explanation of Variances

Further explanation for variances is set out in the Performance Overview on page 25.

For Resource DEL, the largest contributor to the underspend of £5.124 million came about through lower expenditure on the allowances payable to Members in respect of the operation of their constituency offices £2.225 million. A further £1.484 million was underspent on the Admin Costs which are associated with running Parliament Buildings, and £1.057 million was underspent on Staff Salaries. A further £0.500 million was underspent on Members' salaries and the remaining net variance of £0.142 million was across a number of expenditure categories.

For Capital DEL, outturn of £2.776 million against the Main Estimate position of £2.925

Northern Ireland Assembly Commission

Assembly Accountability Report and Audit Report - Notes to the Statement of Outturn
against Assembly Supply

million, an underspend of £0.149 million which was due to small number of underspends
across projects and the deferral of one project.

For AME, an underspend of £0.199 million resulted from lower than anticipated service
costs for the Members' pension.

The notes on pages 91 to 115 form part of these accounts.

SoAS note 4. Amounts of income to the Consolidated Fund

This note mirrors Part III of the Estimates: Extra Receipts Payable to the Consolidated Fund.

SoAS note 4.1 Analysis of income payable to the Consolidated Fund

In addition to income retained by the Assembly Commission, the following income is payable to the Consolidation Fund (*cash receipts being shown in italics*).

Item	Note	Outturn total 2022-23 £000		Prior Year, 2021-22 £000	
		Accruals	Cash	Accruals	Cash
Income outside the ambit of the Estimate (resource)		-	7	-	99
Total income payable to the Consolidated Fund		-	7	-	99

The notes on pages 91 to 115 form part of these accounts.

Other Assembly Accountability Disclosures

i. Losses and special payments

The following section is subject to audit

There was one Loss or Special Payment (2021-22; two) identified during 2022-23. However, none of these exceeded £250,000 either individually or cumulatively during the year.

ii. Fees and Charges

This section is subject to audit

A detailed analysis of fees and charges information is not provided as the income and full cost of each service are immaterial.

iii. Remote Contingent Liabilities

This section is subject to audit

In addition to contingent liabilities reported within the meaning of IAS37, the Assembly Commission also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. No remote contingent liabilities exist at the reporting date.

iv. Reconciliation of contingent liabilities included in the supply estimate to the accounts

Quantifiable Contingent Liabilities:			
Description of Contingent Liabilities	Supply Estimate (£000)	Amount Disclosed in ARA (£000)	Variance (Estimate – Amounts disclosed in the ARA, £000)
Roof Project (Note 17)	-	1,800	1,800

An amount should have been disclosed in the Supply Estimate for the Contingent Liability noted above, however this was omitted. This has been included in the 2023-24 Supply Estimate.

I hereby approve the Assembly Commission's Resource Accounts for the year ended 31 March 2023.

Signed:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 27 June 2023

NORTHERN IRELAND ASSEMBLY COMMISSION

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Assembly Commission for the year ended 31 March 2023 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise the:

- Statement of Financial Position as at 31 March 2023;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in their preparation of the financial statements is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the Statement of Outturn against Assembly Supply, and the related notes, and the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Assembly Commission's affairs as at 31 March 2023 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2023 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

My staff and I are independent of the Northern Ireland Assembly Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Assembly 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 Assembly 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.

The going concern basis of accounting for the Northern Ireland Assembly Commission is adopted in consideration of the requirements set out in the Government Reporting Manual, which require 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.

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, 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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Assembly Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report or in the 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; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance'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:

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

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- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Assembly 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 Assembly 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 Government Resources and Accounts Act (Northern Ireland) 2001.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Assembly Commission through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Government Resources and Accounts Act (Northern Ireland) 2001;
- making enquires of management and those charged with governance on the Northern Ireland Assembly Commission’s compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Ireland Assembly Commission’s financial statements to material misstatement,

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including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition, use of estimates in the accounts and posting of unusual journals;

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting the design of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate.
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. The voted Assembly control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget and Net Cash

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

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 June 2023

The Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2022-23	2021-22
	Note	£'000	£'000
Other operating income	5	(264)	(733)
Total Operating Income		(264)	(733)
Staff Costs	3, 4	25,743	26,824
Purchase of goods and services	3	16,776	15,656
Depreciation and impairment charges	3	3,311	3,203
Members' Pension finance cost	3	2,000	1,800
Administrative Provisions	3	1	103
Other Operating Expenditure	3	60	-
Total operating expenditure		47,891	47,586
Net Operating Expenditure		47,627	46,853
Net expenditure for the year		47,627	46,853
Notional Audit Costs	3	63	57
Total Notional Costs		63	57
Net expenditure for the year including notionals		47,690	46,910
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure:			
Net (gain)/loss on revaluation of Heritage assets, Property, Plant and Equipment	6	(10,894)	(5,623)
Net Actuarial loss/(gain) on pension scheme liabilities	16	(22,900)	900
Comprehensive net expenditure for the year		13,896	42,187

The notes on pages 91 to 115 form part of these accounts.

Statement of Financial Position as at 31 March 2023

This statement presents the financial position of the Assembly Commission. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2022-23	2021-22
		£'000	£'000
	Note		
Non-current assets:			
Property, plant and equipment, Heritage Assets	6	157,149	146,806
Intangible assets	7	10	16
Total non-current assets		157,159	146,822
Current assets:			
Trade and other receivables	14	878	718
Cash and cash equivalents	13	408	801
Total current assets		1,286	1,519
Total assets		158,445	148,341
Current liabilities			
Trade and other payables	15	(4,340)	(4,336)
Total current liabilities		(4,340)	(4,336)
Total assets less current liabilities		154,105	144,005
Non-current liabilities			
Provisions	16	(3,185)	(24,084)
Total non-current liabilities		(3,185)	(24,084)
Total assets less total liabilities		150,920	119,921
Taxpayers' equity & other reserves			
General fund		66,658	67,490
Pension reserve		(2,900)	(23,800)
Revaluation reserve		87,162	76,231
Total equity		150,920	119,921

The notes on pages 91 to 115 form part of these accounts.

Signed:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 27 June 2023

Statement of Cash Flows for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Assembly Commission during the reporting period. The statement shows how the Assembly Commission generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Assembly Commission. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Assembly Commission's future public service delivery.

		2022-23	2021-22
		£'000	£'000
	Note		
Cash flows from operating activities			
Net operating expenditure		(47,690)	(46,910)
Adjustments for non-cash transactions	3a, 3b	5,435	5,163
(Increase)/Decrease in trade and other receivables		(160)	(58)
<i>less movements in receivables relating to items not passing through the SOCNE</i>		-	-
Increase in trade payables		4	1,162
<i>(Add)/less movements in payables relating to items not passing through the SOCNE</i>		15	(886)
Net cash outflow from operating activities		(42,396)	(41,529)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(2,385)	(196)
Purchase of intangible assets	7	-	(16)
Purchase of heritage assets		(13)	-
Net cash outflow from investing activities	SOAS3	(2,398)	(212)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		44,500	42,500
Net financing		44,500	42,500
Net increase/(decrease) in cash and cash equivalents in the year before adjustment for receipts and payments to the Consolidated Fund			
		(294)	759
Payments of amounts due to the Consolidated Fund		(99)	(57)
Net increase/(decrease) in cash and cash equivalents in the year after adjustment for receipts and payments to the Consolidated Fund			
		(393)	702
Cash and cash equivalents at the beginning of the year	13	801	99
Cash and cash equivalents at the end of the year	13	408	801

The notes on pages 91 to 115 form part of these accounts.

Statement of Changes in Taxpayers’ Equity for the year ended 31 March 2023

This statement shows the movement in the period on the different reserves held by the Assembly Commission, analysed into ‘general fund reserves’ (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the Assembly Commission, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund £’000	Revaluation Reserve £’000	Pension Reserve £’000	Taxpayers’ Equity £’000
Balance at 31 March 2021		70,761	70,642	(21,100)	120,303
Net Assembly Funding – drawn down		42,500	-	-	42,500
Net Assembly Funding – deemed supply		42	-	-	42
Supply (payable)/receivable adjustment		(702)	-	-	(702)
Comprehensive Net Expenditure for the year		(46,910)	5,623	(900)	(42,187)
CFERs payable to the Consolidated Fund		(99)	-	-	(99)
Non-cash charges - auditors remuneration	3	57	-	-	57
Non-cash charges – other		-	7	-	7
Transfers between reserves		1,841	(41)	(1,800)	-
Balance at 31 March 2022		67,490	76,231	(23,800)	119,921
Net Assembly Funding – drawn down		44,500	-	-	44,500
Net Assembly Funding – deemed supply		702	-	-	702
Supply (payable)/receivable adjustment		(401)	-	-	(401)
Comprehensive Net Expenditure for the year		(47,690)	10,894	22,900	(13,896)
CFERs payable to the Consolidated Fund		(7)	-	-	(7)
Non-cash charges - auditors remuneration	3	63	-	-	63
Non-cash charges – other		-	38	-	38
Transfers between reserves		2,001	(1)	(2,000)	-
Balance at 31 March 2023		66,658	87,162	(2,900)	150,920

The notes on pages 91 to 115 form part of these accounts.

The Northern Ireland Assembly Commission Annual Report and Accounts 2022-23

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2022-23 FReM issued by the DoF. The accounting policies contained in FReM apply IFRS as adapted or interpreted for the public sector context. Where FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Assembly Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Assembly Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, FReM also requires the Assembly Commission to prepare one additional primary statement. The *Statement of Outturn against Assembly Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of land and property, and certain financial assets and liabilities.

1.2 Going Concern

The financial statements for 2022-23 have been prepared on the going concern basis.

1.3 Property, Plant and Equipment

As outlined in paragraph 35 of the International Accounting Standards Board's (IASB's) Framework for the Preparation and Presentation of Financial Statements "*information within financial statements should represent faithfully the transactions that it purports to represent. It is necessary that transactions are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.*"

While DoF holds legal title to Parliament Buildings, the Assembly Commission is the beneficial owner of Parliament Buildings and as such recognises the property as an asset on its Statement of Financial Position.

Parliament Buildings has been stated at the last professionally revalued amount (based on fair value). The valuation was undertaken by Land and Property Services (LPS), having regard to IFRS as applied to the United Kingdom public

sector and in accordance with HM Treasury guidance, International Valuation Standards and the requirements of the current edition of the Royal Institution of Chartered Surveyors (RICS) Valuation - Professional Standards. Professional valuations are undertaken every five years with appropriate interim valuations in the intervening years. In addition, the building is revalued annually by a LPS professional valuer assessment and through the use of appropriate indices.

Other non-current assets are capitalised at their cost of acquisition (including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended) and from 1 April 2022 are depreciated over their useful life on a straight-line basis. The threshold for capitalisation as a non-current asset has been amended in the current year to £5,000 (previously this was set at £500 for IT equipment and £1,000 for all other assets).

Subsequent expenditure is included in the carrying amount of the asset in the same way as the initial spend if it is probable that there will be future economic benefit and the cost can be reliably measured. Any parts of an asset that are replaced are derecognised.

Revaluation losses are charged firstly against any existing revaluation surplus, with any remaining charge being expensed to the Statement of Comprehensive Net Expenditure.

1.4 Heritage assets

Heritage assets are those that “are intended to be preserved in trust for future generations because of their cultural, environmental and historical associations”. Heritage assets generally display the following characteristics:

- Their value is unlikely to be fully reflected in a financial value derived from price;
- There are severe restrictions on disposal;
- They are often irreplaceable, and their value may increase over time even if their physical condition deteriorates;
- They may require significant maintenance expenditure so that they can continue to be enjoyed by future generations; and
- Their life is measured in hundreds of years.

In accordance with FReM, non-operational heritage assets purchased within the accounting period are valued at cost. For existing non-operational heritage assets where there is a market in assets of that type, they are valued at market value for existing use or otherwise at depreciated replacement cost. Valuations are performed by experts in the field of art and antiques and are carried out with sufficient frequency to ensure that the valuations remain current. Where the asset could not or would not be replaced the value is nil. All heritage assets are valued

and incorporated within the asset register.

1.5 Donated assets

These are assets donated by third parties, either by gift of the assets or funds to buy the asset. Donated assets are recognised as income in the Statement of Comprehensive Net Expenditure when received unless there are conditions on their use which, if not met, would mean that the donated asset must be returned. In such cases, the income is deferred and released when the conditions are met.

1.6 Intangible Assets

Intangible Assets are assets which are identifiable, non-monetary assets without physical substance, e.g. computer software. Intangible assets are recognised at cost and subsequently carried at a revalued amount as described in paragraph 1.3. They are depreciated as described in paragraph 1.7 below.

1.7 Depreciation

Property, Plant and Equipment assets and Intangible assets are depreciated on a straight-line basis over their estimated useful lives. Depreciation is charged in the first full year of use. No depreciation is provided on freehold land and art and antiquities (Heritage Assets) since they have unlimited or very long estimated useful lives. The principal asset lives used for depreciation purposes are:

	Life (years)
Buildings	50
Information technology	4
Office equipment	5
Furniture and fittings	between 5 and 10

1.8 Impairment of Assets

An impairment loss is recognised when the recoverable amount of an item of Property, Plant and Equipment or an intangible asset falls below the carrying amount. It is recognised as an expense in the Statement of Comprehensive Net Expenditure, unless it relates to a previously revalued asset when it should be recognised against any existing revaluation surplus for the asset to the extent that the loss does not exceed the amount of the revaluation surplus of the asset. Once the loss is recognised, the depreciation charge is adjusted for future periods to allocate the asset's revised carrying amount less residual value on a systematic basis over the remaining useful life.

1.9 Revenue

Revenue is income that relates directly to the ordinary activities of the Assembly Commission. It comprises:

- Sale of souvenir stock;

- Hosting events – recovery of cost;
- Stationery - recovery of cost;
- Postage - recovery of cost; and
- Recoupment of salary costs of staff seconded to other public sector bodies.

This includes both accruing resources of the Vote and income to the Consolidated Fund that DoF has agreed should be treated as revenue.

1.10 Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is required to be analysed between administration and programme income and expenditure. For the Assembly Commission all costs incurred are programme costs, incorporating payments of allowances and other disbursements by the Assembly Commission.

1.11 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

1.12 Employee Benefits

Where an employee has provided a service during the accounting period, in exchange for an employee benefit to be paid at some point in the future, the Assembly Commission recognises the undiscounted amount of the benefit as an expense in the Statement of Comprehensive Net Expenditure for the period. Such benefits include wages, salaries, social security contributions, paid annual leave or flexi leave and paid sick leave.

1.13 Pensions

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

Pension benefits for Members are provided through the Assembly Members Pension Scheme (Northern Ireland) 2016 (AMPS). The provisions of the scheme are set by the Assembly Members (Pensions) Determination (Northern Ireland) 2016, which was issued in April 2016. This introduced a Career Average Revalued Earnings (CARE) scheme for new and existing members. Existing members born on or before 1 April 1960 retained their Final Salary pension

arrangements under transitional protection until 6 May 2021. This element of the scheme was a defined benefit scheme, which provided benefits on a “final salary” basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members opted to pay contributions of either 12.5% (2020-21; 12.5%) of pensionable salary, including officeholder’s salary or 9% (2020-21; 9%) of pensionable salary, including officeholder’s salary. All Members are now in the CARE Scheme and contribute 9%. Members in the CARE scheme have a pension age aligned to their State Pension Age.

All pensions increase in line with the CPI once in payment.

The valuation of AMPS is carried out by the Government Actuary’s Department (GAD). The Assembly Commission’s accounting policy is to provide for an amount equivalent to the annual service cost for the pension scheme with the remaining movement in actuarial gain/loss being accounted for between Revenue and Pension Reserves. Any liabilities of the fund arising from a deficit on assets will be met through increased funding by the Assembly through the Northern Ireland Consolidated Fund.

Claims of age discrimination have been brought in relation to the terms of transitional protection by groups of firefighters and members of the Judiciary. The Court of Appeal handed down its judgement on this claim on 20 December 2018 and ruled that the transitional protection arrangements were discriminatory on the basis of age. On 27 June 2019, the Supreme Court gave notice that permission to appeal McCloud had been refused.

As a result of the notice, GAD was instructed by the Trustees of AMPS to include an allowance in the end of year disclosures for the additional liability potentially arising from the McCloud judgement. The additional liability has been included as a past service cost.

Since 2019-20, HM Treasury has set out further information on the members expected to be eligible for the McCloud remedy in the main public sector schemes, which restricts the members who will be in scope for the remedy. The AMPS is not covered by the HM Treasury consultation document, but it is likely to take a similar approach to determining which members are in scope.

GAD has amended the allowance for McCloud in prior year AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such, no further consideration has been made in the GAD valuation for this year.

1.14 Provisions

The Assembly Commission provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-

adjusted cash flows are normally discounted using the HM Treasury discount rate. However, the discount rate used for the provision for pension costs was 4.65% p.a. reflecting the real yields experienced in the bond markets (see Note 16.1).

1.15 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IFRS 37, the Assembly Commission discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

These comprise:

- Items over £250,000 (or lower where required by specific statute) that do not arise in the normal course of business and which are reported to the Assembly by Assembly Minute prior to the Assembly Commission entering into the arrangement;
- All items (whether or not they arise in the normal course of business) over £250,000 (or lower where required by specific statute or where material in the context of the Accounts) which are required by FReM to be noted in the Accounts.

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

1.16 Value added tax

In the Assembly Commission, output tax generally does not apply and input tax is recovered on a monthly basis from DoF. Where input tax is recoverable, the amounts are stated net of VAT.

1.17 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Assembly Commission, the asset is recorded as a tangible asset and a debt is recorded to the lesser for the minimum lease payments discounted by the interest rate implicit in the leases. These are known as Finance Leases and the interest element of the lease payment is charged to the Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding.

Other leases are regarded as operating leases and the rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the leases.

1.18 Impending application of newly issued accounting standards not yet effective

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

1.19 Notional Charges

Notional charges are non-cash transactions. Notional charges, in respect of services received from other Government departments and agencies and audit costs, are included in the Statement of Comprehensive Net Expenditure to reflect the full economic cost of services.

1.20 Review of Financial Process

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Assembly Commission is applying this accounting policy change for the first time for the financial year ended 31 March 2023 and, in accordance with IAS 1 as adapted by FReM, has restated prior year comparatives to ensure comparability and consistency of financial information against the current reporting period.

The most significant changes to the Annual Report and Accounts as a result of RoFP are as follows:

- The primary statements (including the SoAS) and the Notes to the Accounts (including Net Outturn, Reconciliation of outturn to net operating expenditure, Reconciliation of Net Cash Requirement and Income payable to the Consolidated Fund) have been revised to incorporate the alignment requirements; and
- The Assembly Commission control totals have been revised to reflect the alignment of the Estimates and Budgeting boundaries.

1.21 Cash and Cash Equivalents

Cash and cash equivalents comprises cash and demand deposits with commercial banks. As at each year-end, the carrying value of cash and cash equivalents approximates their fair value due to their short term nature.

2 Statement of Operating Expenditure by Operating Segment

As required under Section 40 (4) of the Northern Ireland Act 1998, the Assembly Commission is responsible for ensuring that the necessary property, staff and services are provided to support the successful operation of the Assembly. The Assembly Commission's purpose is to serve and support the Assembly in its role of representing the interests of the electorate; making effective legislation and

influencing the Executive and holding it to account.

Although the Assembly Commission has an internal structure comprising three Directorates, these Directorates are essentially support functions in the pursuit of the organisation's overall aim, which is to ensure the provision of resources and services enabling the Assembly Commission to meet its legal obligations. It is at an overall organisational level that performance information is routinely reported to and reviewed by SMT. As such, the Assembly Commission considers that it operates with a single Operating Segment.

3 Other Administration Expenditure

All expenditure incurred by the Assembly Commission are either programme costs, incorporating payments of allowances and other disbursements by the Assembly, or notional costs incurred for the audit of the end of year accounts.

3.a Programme Expenditure

		2022-23	2021-22
		£'000	£'000
	Note		
Staff Costs			
Wages and Salaries	5	18,706	19,919
Social Security Costs	5	2,127	2,062
Other Pension Costs	5	4,910	4,843
Payments to Members			
Constituency costs (incl staff)		9,546	9,182
Members' winding-up costs		486	74
Members' Other costs (incl Travel)		296	316
Party Allowance		673	690
Other Costs			
Premises		1,590	1,273
Office running costs		280	341
Contracted services		1,761	1,913
Repairs & maintenance		1,403	1,038
Staff travel, subsistence and training		188	114
Miscellaneous expenses		553	715
Total cash items		42,519	42,480
Non-cash items			
Depreciation		3,273	3,196
Pension Finance costs		2,000	1,800
Permanent diminution of assets		38	7
Reversal of previous impairment loss		-	-
Provisions: provided in year	17	1	103
(Profit)/Loss on disposal of assets		60	-
Total non-cash items		5,372	5,106
Total		47,891	47,586

3.b Notional Audit Costs

	2022-23	2021-22
	£'000	£'000
Department	63	57
Total notional audit costs	63	57

4 Member and Staff Related costs

4.1 Staff numbers and related costs

Staff costs comprise:

	2022-23	2021-22
	£'000	£'000
	Total	Total
Wages and salaries	18,706	19,919
Social security costs	2,127	2,062
Other pension costs	4,910	4,843
Sub Total	25,743	26,824
Less recoveries in respect of outward secondments	(14)	(58)
Less recoveries in respect of Ministerial Salaries	(228)	(566)
Total net costs	25,501	26,200

* Of the total, £Nil has been charged to capital (2020-21; £Nil).

A breakdown of the above costs into permanent staff, Members costs and others can be found in the Remuneration and Staff Report within the Accountability report.

4.2 Assembly Members' Pension Scheme

The amounts recognised in the Statement of Financial Position are as follows:

		2022-23	2021-22
		£'000	£'000
	Note		
Present value of scheme liabilities		(43,900)	(67,700)
Fair value of scheme assets		41,000	43,900
Net liability	16	(2,900)	(23,800)

Amount in the Statement of Financial Position:

		2022-23	2021-22
		£'000	£'000
	Note		
Liabilities		(2,900)	(23,800)
Assets		-	-
Net liability	16	(2,900)	(23,800)

Analysis of amount charged to the Statement of Comprehensive Net Expenditure:

	2022-23	2021-22
	£'000	£'000
Note		
Current Service cost	2,200	2,300
Past Service cost	-	-
Interest on pension liability	1,800	1,300
Interest on scheme assets	(1,200)	(900)
	2,800	2,700

Allocated in the account as:

	2022-23	2021-22
	£'000	£'000
Note		
Other pension costs (contribution by employer)	800	900
Members' Pension Finance cost (Net)	3 2,000	1,800
	2,800	2,700

Analysis of the amount recognised in Statement of Change in Taxpayer's Equity (SCITE):

	2022-23	2021-22
	£'000	£'000
Note		
Actual return less interest on scheme assets	(3,500)	700
Experience gains and (losses) arising on pension liabilities	(3,700)	(1,700)
Changes in assumptions	30,100	100
Net actuarial gain/(losses) recognised in SCITE	22,900	(900)

Movements in liabilities during the year:

	2022-23	2021-22
	£'000	£'000
Note		
Liabilities at 1 April	67,700	64,100
Current service cost (net of member contributions)	2,200	2,300
Past service cost	-	-
Member contributions (including net transfers-in)	400	500
Benefits paid during the year	(1,800)	(2,100)
Interest on pension liability	1,800	1,300
Changes in assumptions	(30,100)	(100)
Actuarial (gains)/losses	3,700	1,700
Liabilities at 31 March 2022	43,900	67,700

Movements in assets during the year:

Note	2022-23 £'000	2021-22 £'000
Assets at 1 April	43,900	43,000
Interest on scheme assets	1,200	900
Actual return less interest on scheme assets	(3,500)	700
Contributions by Assembly Commission	800	900
Contributions by Members (including net transfers-in)	400	500
Benefits paid and expenses	(1,800)	(2,100)
Closing fair value of scheme assets 31 March	41,000	43,900

The Assembly Commission expects to contribute £0.8m to the Members' Pension scheme in 2022-23.

The major categories of scheme assets are broken down as follows:

	2022-23 £'000	2021-22 £'000
Equities	24,300	20,400
Alternative investments	6,100	3,300
Fixed interest and cash	10,600	20,200
Total major categories of scheme assets	41,000	43,900

Principal actuarial assumptions at the Statement of Financial Position date:

	2022-23 £'000	2021-22 £'000
Discount rate	4.65%	2.65%
Future salary increases	4.10%	4.65%
Future pension increases (CPI)	2.60%	3.15%
Expectation of life at age 65 (years)		
Men	23.6	23.5
Women	25.2	25.1

Sensitivity to main assumptions:

If the assumed rate of return in excess of earnings changes by 1.0% a year, the total actuarial liability would change by 2.0% and the change in total liabilities by circa £0.7m.

If the real rate of return in excess of pension changes by 1.0% the total actuarial liability would change by about 18.0% and the change in total liabilities by circa £8.1m.

If longevity at retirement were assumed to be 2 years greater, this would increase the total actuarial liability by about 6.0% and would increase total liability by circa £2.5m.

Claims of age discrimination have been brought in relation to the terms of transitional protection by groups of firefighters and members of the Judiciary. The Court of Appeal handed down its judgement on this claim on 20 December 2018 and ruled that the transitional protection arrangements were discriminatory on the basis of age. On 27 June 2019, the Supreme Court gave notice that permission to appeal McCloud had been refused.

Since 2019-20, HM Treasury has set out further information on the members expected to be eligible for the McCloud remedy in the main public sector schemes, which restricts the members who will be in scope for the remedy. The AMPS is not covered by the HM Treasury consultation document, but it is likely to take a similar approach to determining which Members are in scope.

GAD has amended the allowance for McCloud in prior year's AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such, no further consideration has been made in the GAD valuation for this year

Further information on the Assembly Members' Pension Scheme can be found in the annual report and accounts for the scheme ending 31 March 2022 which are published and can be found at:

<http://www.niassembly.gov.uk/your-mlas/members-pension-scheme/reports/>

5 Income – Other Operating Income

	2022-23 £'000	2021-22 £'000
	Note	
Recoupment of salaries	242	624
Other Income	22	109
Total	264	733

Consideration has been given to IFRS 15 – Revenue from Contracts with Customers. There is no material impact on the Assembly Commission's income. The Assembly Commission will continue to assess future income streams to determine whether they may subsequently meet the conditions for disclosure under the standard.

6 Property, plant and equipment

2022-23

	Land	Buildings	Information technology	Office equipment	Security equipment	Furniture and fittings	Art and antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2022	7,000	137,664	2,704	3,529	1,220	1,090	824	154,031
Additions	-	(1)	239	1,926	457	143	12	2,776
Disposals	-	-	(1,798)	(2,965)	(1,055)	(444)	-	(6,262)
Revaluations	-	8,087	9	(72)	(26)	(56)	(6)	7,936
At 31 March 2023	7,000	145,750	1,154	2,418	596	733	830	158,481
Depreciation								
At 1 April 2022	-	-	2,038	3,119	1,201	867	-	7,225
Charged in year	-	2,915	234	87	8	24	-	3,268
Disposals	-	-	(1,792)	(2,956)	(1,055)	(400)	-	(6,203)
Revaluations	-	(2,915)	-	(14)	(13)	(16)	-	(2,958)
At 31 March 2023	-	-	480	236	141	475	-	1,332
Carrying amount								
At 31 March 2023	7,000	145,750	674	2,182	455	258	830	157,149
At 31 March 2022	7,000	137,664	666	410	19	223	824	146,806
Asset financing								
Owned	7,000	145,750	674	2,182	455	258	830	157,149
At 31 March 2023	7,000	145,750	674	2,182	455	258	830	157,149

Parliament Buildings is an operational heritage asset which opened in 1932, and as such is included in the Assembly Commission's property, plant and equipment figures.

A full valuation of Parliament Buildings and the land on which it is situated was undertaken by Lands and Property Services (LPS) on 31 March 2023. Parliament Buildings is categorised as an in use specialised asset and has been valued to Current Value in existing use by the Depreciated Replacement Cost (DRC) approach (i.e. there is no market-based evidence to support the use of Existing Use Value (EUV) to arrive at Current Value). Land valued to DRC has been assessed to Current Value, interpreted as EUV, having regard to the cost of purchasing a notional replacement site in the same locality, equally suitable for the existing use and of the same size.

The reason for the increase in the valuation between 31 March 2022 and 31 March 2023 is due to an increase to the BCIS (Building Cost Information Service) Index. This is the resource Land and Property Services use to calculate the cost of replacing an asset. An increase in this index arises when it is deemed more expensive to build.

Other property, plant and equipment were previously valued using indices reflecting the year-end position obtained from the Office for National Statistics. This policy was amended in 2022-23 to depreciate the cost of the asset over its useful life on an historic cost (straight-line) basis. Donated assets with a carrying amount of greater than £1k are included under Furniture and Fittings.

Non-Operational Heritage Assets relate to the Assembly's art and antiquities. The collection includes a number of paintings, antiques and parliamentary items which were inherited by the Assembly from previous legislatures. Prior to the implementation of IAS 20 the value of these donated assets was represented by a credit balance in the donated asset reserve. Following the removal of this reserve the value of the assets has been recorded in the General Fund as though they were treated as income upon receipt.

A full valuation of the collection was conducted in 2021-22, which indicated that its value at 31 March 2022 was £1.074m. This was increased in 2022-23 by £6k and now stands at £1.080m as at 31 March 2023.

Included in the valuation total is £250k in relation to the "Large central gilded bronze chandelier in the central hall" that is on long-term loan to the Assembly from the Royal Collection Trust. This chandelier is not included in the total for Heritage assets on the Statement of Financial Position. This is because the Royal Collection Trust has indicated that it is included in its inventory for accounting purposes. The valuation for the chandelier was received for insurance purposes only. A professional valuer, Mark Donnelly Fine Art Consultant, who worked for Sotheby's for many years, undertook the valuation.

Northern Ireland Assembly Commission – Notes to the Accounts

2021-22

	Land	Buildings	Information technology	Office equipment	Security equipment	Furniture and fittings	Art and antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2021	7,000	135,086	2,431	3,373	1,197	1,019	624	150,730
Additions	-	(5)	284	74	-	27	-	380
Revaluations	-	2,583	(11)	82	23	44	200	2,921
At 31 March 2022	7,000	137,664	2,704	3,529	1,220	1,090	824	154,031
Depreciation								
At 1 April 2021	-	-	1,847	2,973	1,151	766	-	6,737
Charged in year	-	2,753	193	136	34	74	-	3,190
Revaluations	-	(2,753)	(2)	10	16	27	-	(2,702)
At 31 March 2022	-	-	2,038	3,119	1,201	867	-	7,225
Carrying amount								
At 31 March 2022	7,000	137,664	666	410	19	223	824	146,806
At 31 March 2021	7,000	135,086	584	400	46	253	624	143,993
Asset financing								
Owned	7,000	137,664	666	410	19	223	824	146,806
At 31 March 2022	7,000	137,664	666	410	19	223	824	146,806

7 Intangible Assets**2022-23**

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation			
At 1 April 2022	468	44	512
Additions	-	-	-
Disposals	(453)	(44)	(497)
At 31 March 2023	15	-	15
Amortisation			
At 1 April 2022	452	44	496
Charged in year	5	-	5
Disposals	(452)	(44)	(496)
At 31 March 2023	5	-	5
Carrying amount at 31 March 2023	10	-	10
Carrying amount at 31 March 2022	16	-	16
Asset financing			
Owned	10	-	10
At 31 March 2023	10	-	10

2021-22

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation			
At 1 April 2021	452	44	496
Additions	16	-	16
At 31 March 2022	468	44	512
Amortisation			
At 1 April 2021	446	44	490
Charged in year	6	-	6
At 31 March 2022	452	44	496
Carrying amount at 31 March 2022	16	-	16
Carrying amount at 31 March 2021	6	-	6
Asset financing			
Owned	16	-	16
At 31 March 2022	16	-	16

8 Capital and Other Commitments

8.1 Capital Commitments

There were no contracted capital commitments authorised as at 31 March 2023 (2021-22 Nil).

8.2 Commitments under leases

8.2.1 Operating Leases

There are no obligations under operating leases.

8.2.2 Finance Leases

There are no obligations under finance leases.

8.3 Other financial commitments

The Assembly Commission has not entered into any non-cancellable contracts (which are not leases or PFI contracts or other service concession arrangements). Therefore, the Assembly Commission has no material financial commitments as at 31 March 2023. Contracts are awarded under a standard set of terms and conditions which provide the Assembly Commission with a termination clause, where the contract may be appropriately terminated by giving the contractor not less than 30 days' notice.

9 Financial instruments

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

10 Investments and loans in other public sector bodies

The Assembly has no investments or loans in other public sector bodies.

11 Assets classified as Held for Sale

There are no assets classified as Held for Sale.

12 Inventories

The Assembly does not hold any inventories.

13 Cash and cash equivalents

	2022-23 £'000	2021-22 £'000
Balance at 1 April	801	99
Net change in cash and cash equivalent balances	(393)	702
Balance at 31 March 2023	408	801
The balances at 31 March 2023 were held at:		
Commercial banks and cash in hand	408	801

13.1 Reconciliation of liabilities arising from financing activities

The Net Assembly Funding drawn down from the Consolidated Fund during the year, excluding prior year, was £44.50m (2021-22; £42.50m). The amounts issued from the Consolidated Fund for supply but not spent at year end was £0.40m (2021-22; £0.70m).

There are no other liabilities arising from financial activities that need to be disclosed.

14 Trade receivables and other current assets

	2022-23 £'000	2021-22 £'000
Amounts falling due within one year:		
VAT	294	229
Prepayments and accrued income	549	452
Other receivables	35	37
	878	718
Amounts falling due after more than one year:	-	-

Included within "Other receivables" is £Nil (2021-22; £Nil) that will be due to the Consolidated Fund in respect of excess accruing resources, once the debts are collected.

15 Trade payables and other liabilities

	2022-23 £'000	2021-22 £'000
Amounts falling due within one year:		
Other taxation and social security	1,596	1,614
Other payables	169	5
Accruals	2,128	1,877
Deferred income	39	39
Amounts issued from the Consolidated Fund for supply but not spent at year end	401	702
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	7	99
	4,340	4,336
Amounts falling due after more than one year:		
	-	-

Accruals and deferred income relate to both Member's Constituency Costs Expenses and the Assembly Commission.

16 Provisions for liabilities and charges

Under International Accounting Standard 19, a liability of £2.9m (2021-22; £23.8m) is recognised for the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS). Further information on this is provided in the Remuneration and Staff report on pages 51 to 70.

	2022-23			2021-22		
	Pension Provision £'000	Provision Other £'000	Total £'000	Pension Provision £'000	Provision Other £'000	Total £'000
Balance at 1 April	23,800	285	24,085	21,100	182	21,282
Increase/(decrease)	(20,900)	-	(20,900)	2,700	103	2,803
Utilised in-year	-	-	-	-	-	-
Balance at 31 March 2023	2,900	285	3,185	23,800	285	24,085

Note 3 includes an adjustment amount of £1k, but, due to rounding, the overall position did not change in 2022-23.

This includes the pension finance cost of £2.0m (2021-22; £1.8m) and the net actuarial (loss)/gain of £22.9m (2021-22; £0.9m).

There may be a slight variation due to rounding.

16.1 Pension Costs

Pension benefits for Members are provided through AMPS. The provisions of the scheme are set by the Assembly Members (Pensions) Determination (Northern Ireland) 2016, which was issued in April 2016. This introduced a Career Average Revalued Earnings (CARE) scheme for new and existing members.

Existing members born on or before 1 April 1960 retained Final Salary pension arrangements under transitional protection until 6 May 2021. This element of the Scheme was a defined benefit scheme, which provided benefits on a “final salary” basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members could have opted to pay contributions of either 12.5% of pensionable salary, including officeholder’s salary or 9% of pensionable salary, including officeholder’s salary. All Members with transitional protection moved to the CARE section of the Scheme on 06 May 2021. Members in the CARE scheme pay 9% of the pensionable salary and have a pension age aligned to their State Pension Age.

The rules of AMPS require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is a current liability of £2.9 million (2021-22; £23.8 million) and, in accordance with FR&M and IAS 19 at 31 March 2023, even though the Assembly Commission is not the employer, this has been provided for in the 2022-23 financial statements.

Claims of age discrimination have been brought in relation to the terms of transitional protection by groups of firefighters and members of the Judiciary. The Court of Appeal handed down its judgement on this claim on 20 December 2018 and ruled that the transitional protection arrangements were discriminatory on the basis of age. On 27 June 2019, the Supreme Court gave notice that permission to appeal McCloud had been refused.

From 2019-20, HM Treasury has set out further information on the members expected to be eligible for the McCloud remedy in the main public sector schemes, which restricts the members who will be in scope for the remedy. The AMPS is not covered by the HM Treasury consultation document, but it is likely to take a similar approach to determining which members are in scope.

GAD has amended the allowance for McCloud in prior year’s AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such no further consideration has been made in the GAD valuation for this year

The value of £2.9m (2021-22; £23.8m) was estimated by GAD and represents the excess of the scheme liabilities (£43.9m) (2021-22; £67.7m) over its assets (£41.0m) (2021-22; £43.9m) at the Statement of Financial Position date. The principal financial assumptions used by GAD to establish the present value of the future obligation were a discount factor of 4.65% (2021-22; 2.65%) (this rate reflects the real yields experienced in the bond markets for high quality corporate bonds rated AA or higher and equivalent in currency and term to the scheme

liabilities), the rate of notional investment return in excess of pension increases (CPI) of 2.05% (2021-22; 0.5%) and notional investment return less than earnings increases of 2.60% (2021-22; 3.15%). Demographic assumptions impacting the incidence of benefit outflow have also been applied including factors such as mortality and withdrawal from service.

Trustees appointed by the Assembly administer the Assembly Members' Pension Fund. The Comptroller and Auditor General audits the Annual Report and Accounts.

16.2 Litigation

Legal Claims

This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within the Assembly Commission.

The provisions details are based on evaluations made by qualified professional and technical personnel employed by the Assembly Commission.

An amount is provided for in respect of a contractual matter; this was reviewed and there is no change to the amount in 2022-23 as the matter is ongoing (2021-22; £0.103m).

Other Legal Issues

The existing provision in respect of holiday pay for certain staff has been reviewed in 2022-23. Recent case law has ruled that staff should be paid their full pay (including overtime) when on annual leave. The Northern Ireland Court of Appeal (NICoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for holiday pay shortfall can be taken back to 1998. However, the PSNI has appealed the NICoA judgment to the Supreme Court. The Supreme Court hearing took place December 2022 and a ruling is awaited.

Management has calculated the liability based on the number of days of paid holidays, the period used to calculate pay and the number of years to be paid, but there are still some very significant elements of uncertainty around this estimate including the appeal to the Supreme Court and the ongoing negotiations with NIPSA.

17 Contingent liabilities

Under the definition “contingent liability” in IAS 37 the Assembly Commission recognises a contingent liability that has arisen from the project to repair the roof covering of Parliament Buildings, which was completed in 2015 (“the repair”).

Certain defects with the repair have been identified and the Assembly Commission has issued legal proceedings against the appointed designer and contractor seeking damages for breach of contract and negligence to cover the costs of repairs. It may

also be possible to agree a settlement with the other parties to bring about the necessary repairs. Should no settlement be agreed, or should the proceedings be unsuccessful, a contingent liability of £1.8 million (the projected cost of repair) would accrue to the Assembly Commission

In addition to contingent liabilities reported within the meaning of IAS37, the Assembly Commission also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. No remote contingent liabilities exist at the reporting date.

18 Related-party transactions

The Assembly Commission is independent from the Executive for funding purposes. It has a number of transactions with the Executive and with other Government Departments and public bodies. Most of these transactions have been with DoF.

Related party transactions during the financial year with other Departments relate to the utilisation of their call-off contracts, for example, for the provision of security and the Dial Network. None of the post-holders within the Assembly Commission holds any post within DoF. Compensation for key management personnel has been disclosed as part of the Remuneration Report, beginning on page 51.

The Assembly Commission previously supported the work of the Northern Ireland Assembly and Business Trust (NIABT). The NIABT was an independent educational charity which served to provide Assembly Members with a better insight into how the local business sector operates and to improve the business community's understanding of how the Assembly and devolution works. The NIABT's Board of Trustees included Members, representatives of the business community and two senior staff. The NIABT agreed at its AGM in December 2017 to dissolve the Trust and, after a delay due to the political situation between 2017 and 2020, this action concluded in June 2022.

The process to remove the Trust from Companies House is ongoing and is expected to conclude during 2023-24.

There have been no transactions during 2022-23 (2021-22; Nil).

In previous financial years, the Assembly Commission worked with Politics Plus Limited, which was originally established as an independent and non-partisan organisation with the objective of enhancing the capacity of elected Members of the Assembly and representatives of political parties. Whilst it has been agreed by the Board of Trustees that Politics Plus will be wound up and responsibility for Members' development has passed to the Assembly Commission, the winding up process is ongoing and during 2022-23 the Board of Trustees included 5 Members.

The first grant of £38.5k to the Assembly Commission is the remainder of a grant to Politics Plus from the Joseph Rowntree Charitable Trust (JRCT), aimed at strengthening the role of women in political and public life, one of Politics Plus'

charitable objects. JRCT has consented to this being granted by Politics Plus to the Assembly Commission. This has been accounted for within deferred income in this report (Note 15).

This grant must be used only for the purposes of strengthening the role of women in political and public life, by supporting the work of the Assembly Women's Caucus. The grant must be accounted for as a restricted fund within the Assembly Commission's accounts.

The Trustees have agreed that any remaining funds, net of any Corporation Tax liability, will be granted to the Assembly Commission.

19 Third-party assets

The Assembly Commission does not have any assets for which the Assembly Commission acts as custodian or trustee but in which neither the entity nor government more generally has a direct beneficial interest.

20 Entities within the Assembly boundary

The Assembly Commission does not currently support any Agencies, Non-Departmental Public Bodies (NDPBs) or trading funds.

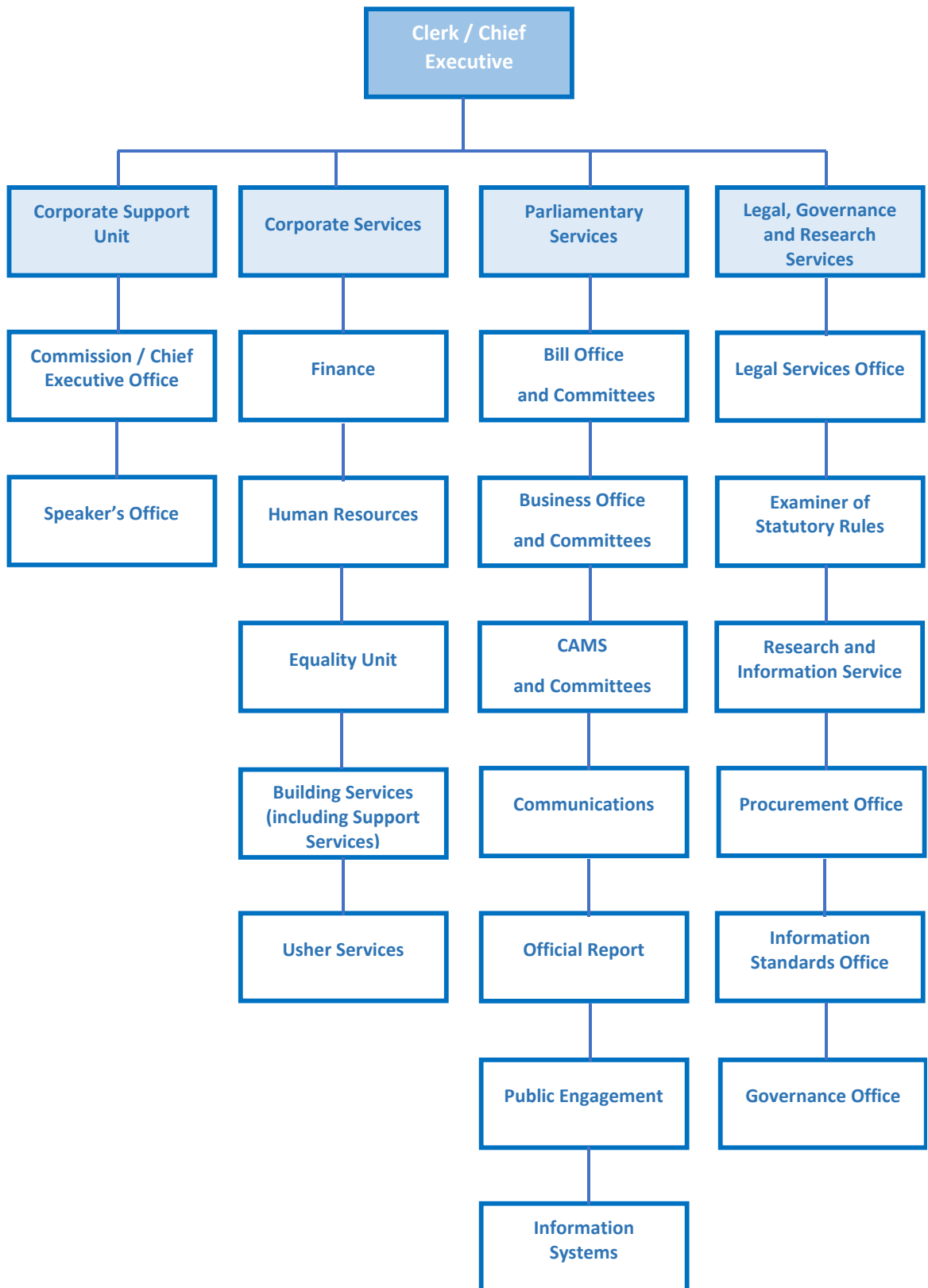
21 Events after the Reporting Period

There have been no events between the end of the reporting period and the date when the financial statements are authorised for issue which require adjustment or disclosure under IAS10.

Date authorised for issue

The Accounting Officer/Clerk/Chief Executive to the Assembly authorised these financial statements for issue on 29 June 2023.

Organisational structure





Office of the Speaker
Room 39, Parliament Buildings
Ballymiscaw, Stormont
Belfast BT4 3XX

Tel: +44 (0) 28 9052 1130
Fax: +44 (0) 28 9052 1959
email: speaker@niassembly.gov.uk

Mrs Lesley Hogg
Clerk to the Assembly/Chief Executive
Northern Ireland Assembly
Parliament Buildings
Belfast
BT4 3XX

12 September 2016

Dear Lesley

DELEGATION OF FUNCTIONS (REVISED JUNE 2014)

The Northern Ireland Assembly Commission ('the Commission') was established by section 40(1) of the Northern Ireland Act 1998 to perform the functions conferred on it by any enactment or any resolution of the Assembly. In particular, section 40(4) confers upon it the function of providing the Assembly, or ensuring that the Assembly is provided, with the property, staff and services required for the Assembly's purposes.

Paragraph 4 of Schedule 5 to the 1998 Act states that the Northern Ireland Assembly Commission may delegate any of its functions to the Presiding Officer or a member of staff of the Assembly. The Clerk/Chief Executive is the senior staff member of the Assembly and as with all staff of the Assembly is responsible to the Commission.

Under paragraph 4 of Schedule 5 of the Act, the Assembly Commission hereby delegates to you all its functions (whether under any enactment or any resolution of the Assembly) including the responsibility for the management of staff subject to the following exceptions and conditions:

- (a) matters relating to your appointment, terms and conditions and remuneration;
- (b) matters relating to the appointment, terms and conditions and remuneration of any Directors;
- (c) your appraisal (the Speaker will deal with this in consultation with Commission members);
- (d) final decisions on discipline and grievance issues relating to you, and Directors;
- (e) matters relating to salaries and pensions for staff and new or significant variations to terms and conditions and personnel policies which have significant direct budget implications;

Northern Ireland Assembly Commission

- (f) matters relating to the appointment, terms and conditions and remuneration for public and non-executive appointments made by the Commission;
- (g) the approval of the annual budget;
- (h) the approval of expenditure on capital projects above £1m and service contracts above £1m (whole of life cost);
- (i) exercise of the power to borrow money provided by paragraph 3 (4) of Schedule 5 to the Act; and
- (j) approval of Consultancy expenditure above £10,000 to be sought from the Speaker, acting as Chair of the Commission.

You must consult the Commission before:

- (a) making appointments at Director level;
- (b) creating new Director posts or abolishing existing Director posts;
- (c) authorising ICT and consultancy projects in excess of £50,000; and
- (d) authorising expenditure on matters that could reasonably be regarded as novel or contentious.

The delegation of functions mentioned above does not prevent the exercise of those functions by the Commission.

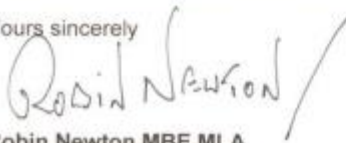
You may sub-delegate functions mentioned above but this does not prevent the exercise of those functions by the Commission.

In exercising the functions delegated to you, you and any staff to whom you further sub-delegate any functions should act, in accordance with the corporate values included in the Assembly's Corporate Strategy:

- (a) ensure propriety in the consumption of resources allocated to the Assembly Commission by following all relevant procedures in procurement and financial control;
- (b) seek wherever practicable to take account of environmental and sustainable considerations;
- (c) apply the Assembly's rules fairly and equally to all MLAs, in particular in relation to allowances.

You are also required to consult the Assembly Commission on any matters which could reasonably be considered as novel, contentious or potentially politically sensitive.

Yours sincerely



Robin Newton MBE MLA

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