



Northern Ireland
Assembly

Committee for Finance

End of Session Report 2024 - 2025

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Committee for Finance Expenditure for the period 3 February 2024 – 31
August 2025 25

Remit, Powers and Membership of the Committee

Powers

The Committee for Finance is a statutory departmental committee established in accordance with paragraphs 8 and 9 of Strand One of the Belfast Agreement and under Assembly Standing Order No 48. The Committee has a scrutiny, policy development and consultation role with respect to the Department of Finance and has a role in the initiation of legislation. The Committee has power to:

- consider and advise on Departmental budgets and Annual Plans in the context of the overall budget allocation;
- approve relevant secondary legislation and take the Committee Stage of relevant primary legislation;
- call for persons and papers;
- initiate enquiries and make reports; and
- consider and advise on matters brought to the Committee by the Minister of Finance.

Membership

The Committee has 9 members, including a Chairperson and Deputy Chairperson, and a quorum of five members. The membership of the Committee is as follows:

Mr Matthew O'Toole Chairperson)
Ms Diane Forsythe (Deputy Chairperson)
Dr Steve Aiken OBE
Mr Gerry Carroll
Miss Jemma Dolan*
Miss Deirdre Hargey
Mr Harry Harvey**

Mr Brian Kingston***

Mr Eóin Tennyson

*Miss Jemma Dolan replaced Miss Nicola Brogan with effect from 11 February 2025.

**Mr Harry Harvey replaced Mr Paul Frew with effect from 23 September 2025.

***Mr Brian Kingston replaced Mr Phillip Brett with effect from 23 September 2025.

Key Activities, Outputs & Achievements

Primary Legislation

The Committee began the Committee Stages for 3 Bills during this first session and also received departmental briefing in another Bill which the Minister of Finance intends to introduce in the coming months.

Deaths, Still-Births and Baby Loss Bill

This Bill will amend the law relating to the manner of notification of deaths, still-births and births and the manner of giving particulars relating to them; and to make provision for the issue of certificates recognising the loss of a baby. It will make permanent arrangements previously made in the Coronavirus Act 2020 which enabled electronic transmission of death and still-birth registration. The Committee had considered numerous extensions to the temporary provisions by way of secondary legislation and continually pressed the Department to make these provisions permanent through necessary primary legislation. Whilst the Bill was being drafted, the Committee wrote to the Finance Minister indicating its wish and support to include an enabling power which legislate for Baby Loss Certificates, in the Bill. When the Bill was introduced by the Finance Minister, it did indeed include powers for the Department of Finance to introduce such a scheme.

The Committee commenced its Committee Stage scrutiny of this Bill on 8 April 2025 and sought written and oral evidence from a number of targeted stakeholders. An online survey was also conducted which received 40 responses from individuals, organisations and representative bodies. Members were particularly mindful of personal testimony received from individuals who had personal experience of baby loss and strived to ensure that the legislation was fit for purpose and would offer the necessary level of support for people in the most difficult of circumstances. The Committee continually pressed the Department on the provision to allow for charging for Baby Loss Certificates

and received assurances on numerous occasions that charges could not be applied unless the Assembly approved these through a draft Affirmative Resolution Statutory Rule.

Administrative and Financial Provisions Bill

From time to time the Department of Finance will prepare a Financial Provisions Bill on behalf of other Departments to bring forward a number of legislative changes to reconcile several routine financial matters. The Committee first considered legislative changes in this Bill in September 2024 when it received oral evidence from Department of Finance officials. However the Committee was disappointed when this Bill did not materialize and wrote to the Finance Minister in November 2024 asking for clarification on when this Bill would be introduced.

By the nature of this type of Bill, policy proposals from a number of different Departments are included; DAERA, DfC, DfE, DfI, TEO and DE as well as proposals from the Department of Finance itself. As such the Finance Committee will be relying on other Statutory Committees to scrutinise those parts of the Bills which apply to their Departments. The Committee therefore wrote to those respective Statutory Committees asking those Committees to take responsibility for the scrutiny of those particular aspects and report back to the Finance Committee. Comments were also sought from the Assembly Audit Committee as one legislative aspect from the Department of Finance would transfer the appointment of an external auditor for the NIAO to that Committee. Over the summer recess period the Committee began its formal Call for Evidence on the Bill which incorporated writing to specific stakeholders and conducting an online survey on the Bill provisions. The Committee expects that the scrutiny of this Bill's provisions will continue in the new session. The Committee expects to receive inputs from other Committees by the end of October 2025 and also will receive further evidence and submissions from those relevant stakeholders to those provisions applicable to the Department of Finance. Members will be keen to ensure that appropriate due diligence has been applied to those provisions brought forward by other Departments as well

as ensuring the legislative robustness of those provisions from the Department of Finance itself.

NI Fiscal Council Bill

The foundations of this particular Bill flow from a previous Finance Committee report which set out the provisions that should be included in legislation to establish an independent Fiscal Council for Northern Ireland. Although an interim Fiscal Council was established, the development of legislation which would make this body independent of the Executive was paused owing to the collapse of the Executive. This matter was highlighted in the Legacy Report from that previous Finance Committee for the new Committee to pursue.

As such this legislation was an early matter considered by the Committee and Members wrote to the Department following only its 3rd meeting of the new mandate. The Bill will seek to provide the statutory basis for the work of the Fiscal Council, a body set up in 2021 to bring greater transparency and independent scrutiny to the current and future state of NI's public finances. Such a Bill is required to establish the Council on a statutory basis and provide a legislative framework to underpin its work. The Committee received oral evidence from Departmental officials at its meeting on 25th September 2024 and also took the opportunity to ask the Council Chair, Sir Robert Chote, about the Bill at an evidence session on 2nd October 2024. At that time officials did indicate that the Bill had required further work by OLC but that the anticipation was that the Bill was introduced by the end of the current financial year.....

As with the Administrative and Financial Provisions Bill, the Committee began its formal Call for Evidence over the summer recess period, writing to specific stakeholders and conducting an online survey on the Bill provisions. The Committee also expects that scrutiny of this Bill's provisions will continue into the new session. [reflect on linkage to previous Committee's recommendations; if they have been adequately addressed. Good practice for Fiscal Councils, cost base, budget responsibility]

Marriage and Civil Partnership Bill

This Bill will see the minimum age for marriage raised to 18, and will put into law temporary arrangements around non-religious belief marriage, putting these on the same footing as civil and religious marriages. Although the Bill was scheduled for year 2 of the current mandate (2024/25), the Committee received 2 briefings on the Bill during this first session, noting officials' assurance that drafting was well advanced and was on track to be introduced before summer recess 2025. However it has not been introduced at the time of writing however Members maintain a watching brief ready to proceed with Committee Stage at the appropriate time.

Subordinate Legislation

Subordinate Legislation was an increasing feature of the Committee's Forward Work Programme as the session continued. Given the wide remit of the Department of Finance's powers, subjects considered ranged from Building Regulations and Fire Safety to commencement powers for the Legal Services Oversight Commissioner. A full statistical breakdown of statutory rules is provided in appendix 1 of this report.

Legislative Consent Motions

The Committee's consideration of LCMs this session has been a contrasting picture. On the one hand, the Committee was able to scrutinise and report extremely effectively on a LCM on the Property (Digital Assets etc.) Bill but on the other hand the Committee's work in relation to the Data (Use and Access) Bill was severely hampered by the exclusion of the Finance Committee and indeed the NI Assembly from the Legislative Consent process, as required under Standing Orders. This exclusion was due to the significant procedural delay by the Department of Finance. As a result of this, the Committee was unable to reach a position in respect of the provisions invoked by the Legislative Consent Memorandum, however those provisions will still apply in NI. The Committee wrote to the Minister of State of the Department concerned highlighting the Department of Finance's failure to engage with the Committee and Assembly on this issue as laid down in Standing Order 42A seeking

assurances and clarification from the Minister of State on how he believes the Committee or Assembly can pass a meaningful LCM and prior to the final amending stage of the Bill. In response the Minister reassured the Committee of the UK Government's commitment to both respecting the Sewel Convention and working with devolved governments.

The Committee also wrote to the Finance Minister about his Department's failure in this regard and as a result the Minister reinstated his commitment to work collaboratively and constructively with the Committee and also indicated that officials would be reviewing the handling of the LCM to ensure that any learning to improve the process and handling of future LCMs is applied. In this regard, the Committee has also noted that as a result of Committee probing, the Department has now developed a LCM tracker which will be updated and shared with the Committee on a regular basis. Members will be keeping a watching brief on this issue to ensure that the Committee is accorded its rightful role in the LCM process.

Inquiries

During this last session 2025-26, the Committee undertook an Inquiry on the local Banking and Financial sector in NI. Members wished to focus on how well the industry meets the needs of both consumers and businesses. Mindful of the scaling back of the traditional bank branch network and associated loss of access to cash as well as face-to-face services, but also widespread technological change, Brexit and new market entrants, the Committee believed it was an opportune time to assess the state of the industry here. Keen to provide a robust evidence base for the Inquiry findings, the Committee undertook extensive oral and written briefings related to the Inquiry's Terms of Reference, undertook visits and events related to the Inquiry, including conducting a Citizen Space Survey, examined ways to promote financial inclusion, consider potential policy interventions and considered community wealth-building measures. Whilst the Inquiry report has not been agreed the Committee has highlighted themes and recommendations on issues such as Access to Cash, Use of Cash, Banking Hubs, ATM Access, Bank Closures, Consumer Difficulties, Business Difficulties

and Voluntary & Community Sector Difficulties. The Committee also examined alternative banking such as Mutual Banks, Credit Unions and Insurance. [Detail on Conclusions to be added]



Members of the Committee with local bank and UK Finance representatives at their inquiry evidence session on 9th April 2025

EU Scrutiny

The Committee has maintained a watching brief on a number of issues related to the EU. This includes receiving updates on the Public Procurement Common Framework, briefings from the Special EU Programmes Board and briefings on alternative EU Funding streams. The Committee has also considered the quarterly Brussels Report and correspondence from the NI Scrutiny Committee regarding EU related matters.

Budget Scrutiny

As would be expected from the Finance Committee, one of its primary roles is the strategic scrutiny of Executive spending and Budgets. The Committee plays a central coordinating role for other statutory Committees, in relation to dissemination of Budget related information and seeks responses from other Committees on departmental budgets and implications with a strategic focus on

outcomes and impacts. In the short period since the Committee was established, there have been 2 distinct budget processes. The first such process came quickly after restoration of the Executive in February 2024 and created complexities to an already difficult Budget Process. A shortened period for consultation on a draft Budget did not deter the Committee from carrying out appropriate scrutiny, Members continually pressed the Finance Minister for information on budget pressures. Given the scale of challenges faced by all departments, the Committee examined the potential implications of insufficient funding, focusing on a number of issues including the absence of an agreed Programme for Government, the Department of Health Budget allocation, ongoing workstreams including revenue raising and Sustainability Plan, Funding for Childcare, Capital allocations and pressures, potential Barnett consequential as a result of the UKG's Main Estimates and timing of the June Monitoring Round. The Committee also ensured that there was appropriate communication to not only other Statutory Committees but also the Assembly's Audit Committee given its central role in agreeing the budgets for the NI Audit Office, NI Public Services Ombudsman and NI Assembly Commission. Relevant stakeholders were also approached to provide evidence to the Committee. Despite the limitations of this particular budget cycle the Committee was able to produce a comprehensive report identifying a number of key themes; including pressing for a multi-year budget and Programme for Government as well as greater scrutiny and need for strategic budgeting to support economic growth. Full report can be found [here](#). The contents of the report assisted all Members to contribute to the associated Budget debate which took place in May 2024.

Mindful of this, the next Budget cycle improved slightly with the overall process starting much earlier and briefings obtained from the Department in a more timely manner. In line with established process the Committee again kept other statutory Committees and the Assembly Audit Committee informed about deadlines and processes seeking their input to a compilation report on the Budget for 2025-26. This report once again highlighted a number of common themes including concerns over the lack of a multi-year budget which would assist departments in their long-term planning, especially for larger capital projects. The report highlighted that a joined up, cross departmental approach

with departmental budgets being linked to the Programme for Government would help link funding decisions to policy outcomes. This would make it easier to assess whether financial allocations are being directed toward the most urgent needs. Full report can be found [here](#). Again this report informed an associated plenary debate, this time as a result of the Finance Committee's motion, which again gave all Members the opportunity to debate the Budget 2025-26 as a whole and illustrated the key role played by the Finance Committee leading in scrutiny and supporting and facilitating other statutory Committee in scrutiny of their respective department's budgets.

The Committee welcomes the prospect of a budget for 2026-2030 and looks forward to playing its part in scrutinising the forthcoming multi-year budget in the months ahead.

Policy Scrutiny

Despite the shortness of the session and heavy legislative programme, the Committee has still successfully completed scrutiny of several diverse yet key business areas within the Department of Finance. With such a wide ranging departmental remit, the Committee received briefings, questioned senior officials and received commitments and assurances in areas such as; Fiscal Framework, Executive Restoration Package, (including: revenue raising; transformation and public sector reform; budgetary and other sustainability; and the 124% fiscal floor/needs adjustment) Organisational Development and People, Strategic Policy & Reform (including briefing from the Head of the NICS; Jayne Brady), Legal Services, NISRA, Building Regulations (ongoing Fire Safety and Energy Efficiency and move to Communities), City & Growth Deals, Construction & Procurement, NICS HR (including Shared Services) and Rating Policy.

Engagement – Informal meetings/Events

In light of recommendations from the previous Finance Committee to undertake external meetings, visits and stakeholder events in external locations. This has enhanced appreciation of the impact of Departmental policy decisions and the Committee has committed to ensuring that this approach is a standing feature of its work programme. Given a busy start to the mandate, it was January 2025 before the first such event which was held in NICVA Headquarters when the Committee held a joint roundtable discussion event with the Economy Committee; this event focused on the impact of the taxation and wage-related measures in the Chancellor's Autumn Budget Statement on critical industries, including business, community & voluntary sector and social enterprises. It gave Members the unique opportunity to interact directly with community and voluntary sector stakeholders discussing the impact of proposed increase in National Living, and Minimum Wage rates, increased employer National Insurance contributions and business rates for these critical sectors. This collaborative approach underscored both Committees' commitment to ensure that the voices of stakeholders are heard. The report of the event can be found [here](#) and was the foundation for the plenary debate which followed (see also section on Motions).

In April 2025, the Committee held an external meeting in Kilkeel, this was linked to the Committee's Banking and Financial Services Inquiry and gave Members the opportunity to visit the Kilkeel Banking Hub to witness first-hand the essential services it provides to the local economy. Members were briefed by Hub representatives and observed for themselves the hub's daily operations. During the external meeting which followed the visit, Members also heard from the local Chambers of Commerce about the impact of Bank closures in the local area and the critical opportunities presented by the Banking Hub.

In May 2025, the Committee took the opportunity to visit the NI Assembly's stand at the Balmoral Show. Members engaged with members of the public at the show and encouraged them to complete the Committee's Citizen Space survey on Banking matters which would feed into the Committee's Banking and Financial Services Inquiry.

In June 2025, the Committee held an external meeting in Studio Ulster, also taking the opportunity to tour the extensive facilities offered by Studio Ulster which had benefited from City & Growth Deal Funding. Members were impressed by the technology and facilities on offer and the huge potential for NI's future in terms of skills and jobs in a thriving industry.

Some Members of the Committee also held an informal meeting with Secretary of State on 26 June 2025 to discuss the Executive Restoration Package with particular focus on the workings of the Public Sector Transformation Board. The Committee has pressed and will continue to press for an open evidence session with the relevant NIO officials and continuing engagement given the Finance Committee's unique need to engage with the UKG to provide transparency to a range of topics.



Members at the informal meeting with the Secretary of State 26 June 2025.



Members visiting the Kilkeel Banking Hub on 2nd April 2025



Members meeting with Kilkeel Chamber of Commerce on 2nd April 2025



Members meeting with Studio Ulster representatives on 11th June



Members of the Committee meeting at the NIA stand at the 2025 Balmoral Show

Committee Motions

Aside from the previously mentioned Budget motion, the Committee has also tabled a motion to extend the Committee Stage of the Deaths, Still-Births and Baby Loss Bill. Along with the Economy Committee, the Finance Committee also tabled a motion in the Assembly to debate the impact of the Chancellor of

the Exchequer's tax increases in Employer National Insurance Contributions and increases in both the National Minimum Wage and Living Wages. As well as highlighting the impact of these changes, the debate was also an opportunity for all Members to highlight concerns around the business rates system and around fairness, transparency and broader impact on business sustainability. The debate gave the Finance Minister the opportunity to voice the Executive's perspective on the impact of these changes and response to them.

Interparliamentary Finance Committee Forum

It would be remiss not to mention the Committee's hosting of the Interparliamentary Finance Committee Forum in March 2025. This was part of a concerted effort to work with other devolved administrations collectively to influence the actions of Treasury with respect to the Budget process and allocations. Whilst this was the 4th such meeting, it was the first occasion when it was hosted in NI. The Forum is designed to provide Finance Committees from the devolved Parliaments the opportunity to share information, network, hear from UK and devolved Ministers and to consider common challenges. Discussions took place in a closed session environment to encourage open and frank discussions, the Finance Minister and Chief Secretary to the Treasury appeared on the day which was a considerable achievement, given previous unsuccessful attempts to obtain briefing from CST. All attendees welcomed the CST's engagement with the Forum and echoed his and the UK Government's stated desire to reset relationships and work more closely together, and to seek action in a number of important issues, including that the CST and/or the Chancellor responds favourably to invites to give evidence to the devolved Committees, particularly considering the robust scrutiny that finance committees apply to the overarching budgets of the Devolved Governments and the fact that devolved budgets are so contingent on the actions of the Treasury.



(L to R) Matthew O'Toole MLA, Chair of the NIA Finance Committee; Peredur Owen Griffiths MS, Chair, Senedd Finance Committee; Kenneth Gibson MSP, Chair, Scottish Parliament Finance and Public Administration Committee; Diane Forsythe MLA, Deputy Chair, NIA Finance Committee

Interparliamentary Forum on Intergovernmental Relations



Committee Chair, Matthew O'Toole MLA, with the Chair of the NI Affairs Committee, Tonia Antoniazzi MP, at the IPFIGR, 12th June 2025



Finance Committee Chair and Executive Committee Chair along with attendees at the Interparliamentary Forum on Intergovernmental Relations on 12th June 2025

Legacy Issues from previous Committee

During the early part of the session, the Committee considered a number of issues which had been suggested by the previous Committee and agreed when possible to reflect on the work progressed by the previous Committee. These issues were streamlined into three issues (1) supporting the development of the legislative base for an Independent Fiscal Council as part of better financial scrutiny; (2) consideration of the Fiscal Commission's Report on the devolution of further tax-varying powers and the review and reform of the rates system; and (3) reform of the NICS. Specific actions included; obtaining an update on the "disciplinary matters" element of the RHI Inquiry and requesting a briefing from the Head of the NI Civil Service. The Committee also committed to continuing to work towards the evolution of the Budget process, particularly in a collaborative manner.

Likely key priorities for next session

Whilst acknowledging the need to progress primary legislation in the new session, Members are also extremely keen to progress work centred around NICS reform, sickness absence and transformation within the NICS. The Committee will also be keen to pursue the NICS Transformation Agenda further, particularly given that £235 million of ring-fenced funding has been identified as available for allocation for public-sector transformation. The Committee would also anticipate a well-scoped study visit with a solid workstream-related basis to inform the Committee's work going forward.

Appendix 1 – Session facts and figures

Committee meetings & visits

Number of meetings held	Percentage minutes public / closed	Number of meetings held outside Parliament Buildings	Number of committee visits
36	87.67 / 9.69	4	3

Committee Reports

Name of Report	Date of Committee report (Ordered to print)
Report on the 2025-26 Draft Executive Budget	26 March 2025
Report on the Chancellor's Autumn Budget Statement Joint Event – 29th January 2025	26 March 2025
Report on the Legislative Consent Memorandum on the Property (Digital Assets etc.) Bill	12 February 2025
Report on Engagement on the 2024-25 Draft Executive Budget	22 May 2024

Committee Inquiries

Name of report	Committee Report (ordered to print)	Date debated in Plenary (if applicable)

Committee Motions Debated in Plenary (excluding Inquiries / Reviews / Membership changes)

Motion	Date debated in Plenary
<p>‘That the Assembly notes Committees’ Report on the impact of the Chancellor’s Autumn Budget Statement on critical sectors, including business, community and voluntary and social enterprises; further notes that while the increases to the National Living and Minimum Wages are to be welcomed, their sudden nature, combining with the rise in Employers’ National Insurance Contributions and wider cost of living increases, creates an environment in which many businesses, social enterprises and community and voluntary organisations may, at best, struggle and, at worst, cease operations; and calls on the Executive to develop a co-ordinated response to this crisis led by the Finance and Economy Ministers’.</p>	8 th April 2025

Motion	Date debated in Plenary
That this Assembly notes the Committee for Finance and the Northern Ireland Fiscal Council reports on the 2025-26 draft Budget and calls on the Minister of Finance to give due regard to their findings.	8th April 2025

Statutory Rules

Negative Resolution	Affirmative Resolution	Draft Affirmative	Confirmatory	Not laid	Total
15	7	3	4		29

Witnesses

Number of Organisations who gave evidence to the committee
32 + DoF and TEO

Appendix 2

Committee for Finance

Expenditure for the period 3 February 2024 – 31 August 2025

Budget area	Details	Expenditure
Committee Travel - committee members and staff travel and subsistence in relation to visits and meetings outside Parliament Buildings	Includes the cost of committee visits to: <ul style="list-style-type: none"> 2 Interparliamentary forum meetings London 4 External Committee meetings 4	£2998.18
Printing of committee reports	Includes the cost of committee reports on: <ul style="list-style-type: none"> Inquiry into [name of inquiry] [name of] Bill 	£0.00
Advertising – the cost of public notices relating to committee inquiries, the committee stage of Bills and meetings held outside Parliament Buildings	Includes the cost of public notices in relation to: <ul style="list-style-type: none"> NI Fiscal Council Bill Deaths Still Births and Baby Loss Bill Administrative and Financial Provisions Bill 	£2510.88
Specialist Advice - the cost of specialist advisers appointed by the committee and commissioned research, also the cost of drafting Standing Orders	Specialist adviser to the Committee on [issue/inquiry to which the advice related]	£0.00
Refreshments & Hospitality	Includes the cost of all refreshments and hospitality provided by the committee; to include meetings, working lunches, seminars and any other such expenditure. External meeting refreshments	£2465.34 £1540.81

General expenses	Includes the cost of seminars (excluding refreshments and hospitality); room hire; witness expenses; gifts provided by the committee during visits; and conference fees for members. Room hire Kilmorey Arms , Stormont Hotel £477.34 Eye tests £60.00 Photography £185.00	£722.34
Total Expenditure		£10237.55

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Committee for Finance
Peter Hall
Northern Ireland Assembly
Parliament Buildings
Ballymiscaw
Stormont
Belfast BT4 3XX

Telephone: 028 90 XX
Email: committee.finance@niassembly.gov.uk
Twitter: @NIAFinance
