



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

28 January 2026

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Diane Forsythe MLA (Deputy Chairperson)

Jemma Dolan MLA

Deirdre Hargey MLA

Harry Harvey MLA

Brian Kingston MLA

Eoin Tennyson MLA

Apologies: Matthew O'Toole MLA (Chairperson)

Virtual: Steve Aiken MLA

Gerry Carroll MLA

In Attendance: Peter Hall Committee Clerk

Fiona Rooney Senior Assistant Assembly Clerk

Clairita Frazer Assistant Assembly Clerk

Tom Armstrong Assistant Assembly Clerk

Marion Johnson Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 1:06pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

None.

3. Chairperson's Business.

3.1. NI Audit Office Report – Leading and Resourcing the Northern Ireland Civil Service (NICS)

The Committee considered an Northern Ireland Audit Office Report 'Leading and Resourcing the Northern Ireland Civil Service'. Members noted that the content of the report was similar to areas to be covered as part of the Committee's People Inquiry.

Steve Aiken joined the meeting at 1:10pm.

Agreed: The Committee agreed to consider a way forward after the Public Accounts Committee had considered primacy over the report. The Committee Clerk would continue to liaise with the Clerk to the Public Accounts Committee in the interim.

3.2. Note of Informal meeting with Chartered Accountants Ireland

The Committee noted a meeting note of informal meeting with Economy and Finance Committees and Chartered Accountants Ireland on 21 January 2026 to discuss Corporation Tax.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 21 January 2026.

5. Matters Arising

5.1. Minister of Finance – Draft Budget 2026-2029

The Committee noted correspondence from the Minister of Finance regarding publication of his proposals for a draft Budget 2026-2029/30.

5.2. Department of Finance – Secondary/Delegated Legislation Forward Work Programme

The Committee considered an update on expected Departmental Secondary/Delegated Legislation.

Agreed: The Committee agreed to add the legislation to the Committee Forward Work Programme for scheduling.

Agreed: The Committee agreed to consider a list of primary and secondary legislation that the Committee has dealt with since establishment, including Budget Bills.

5.3. DALO Extract – Meeting 14 January 2026

The Committee noted a DALO Extract from the meeting on 14th January 2026.

5.4. DALO Readout Response – Public Office (Accountability) Bill

Gerry Carroll joined the meeting at 1:20pm.

The Committee considered a response from the Department of Finance regarding Part 4 of the Public Office (Accountability) Bill and exclusions from the Duty of Candor provisions. Members noted that this response would be published as

addenda to the Committee's Legislative Consent Memorandum (LCM) Report. Members also noted that the Department of Finance intends to schedule the debate on the LCM week commencing 9th February 2026.

5.5. Committee for Communities – National Wealth Fund & Warm Homes Plan

The Committee considered correspondence from the Committee for Communities regarding a UKG £13.2bn fund "Warm Homes Plan".

Agreed: The Committee agreed to forward the correspondence to the Department of Finance for answer.

5.6. Committee for Communities – Local Growth Fund

The Committee noted a copy of correspondence from the Committee for Communities to the Minister of Finance regarding the Local Growth Fund.

5.7. Stewart Dickson MLA – Proposed Social Value Bill

The Committee considered an update from Stewart Dickson MLA on his proposed Social Value Private Members' Bill.

Agreed: The Committee agreed to consider scheduling an oral evidence session on the Bill when drafting is complete and a potential Introduction date is known.

5.8. House of Lords Northern Ireland Scrutiny Committee – Correspondence to the Secretary of State for Northern Ireland

The Committee noted a response from the House of Lords Scrutiny Committee to the Secretary of State for Northern Ireland regarding a Carbon Border Adjustment Mechanism and a System for Greenhouse Gas Emission Allowance Trading Within the Union.

5.9. House of Lords Northern Ireland Scrutiny Committee – Correspondence to Financial Secretary to the Treasury

The Committee noted a response from the Northern Ireland Scrutiny Committee to the Financial Secretary to the Treasury regarding the Trader Support Service.

5.10. DALO Readout Response – Consultation on Divorce and Dissolution of Civil Partnerships

The Committee noted a response from the Department of Finance on the Consultation on Divorce and Dissolution of Civil Partnerships.

5.11. DALO Readout Response – Victoria Hall and Property Disposal

The Committee considered a response from the Department of Finance in relation to the disposal of Victoria Hall.

Agreed: The Committee agreed to seek a further response from the Department of Finance which reflected the expected level of detail for appropriate Committee scrutiny, similar to that provided for previous sales. The Committee also agreed to schedule an oral update briefing on the NICS Estate Strategy following Easter Recess.

5.12. DALO Readout Response – LCM Cyber Security & Resilience (Network and Information Systems) Bill

The Committee considered a response from the Department of Finance regarding work to progress the Legislative Consent Memorandum (LCM) for the Security & Resilience (Network and Information Systems) Bill.

Agreed: The Committee agreed to ask the Department of Finance to ensure that the Committee is kept fully up to date in relation to developments and progress with the LCM.

Eoin Tennyson joined the meeting at 1:32pm.

6. Administrative and Financial Provisions Bill – Oral Briefing with Department of Education Officials

The Committee noted that the Department of Education has responsibility for Clause 11 in the Bill relating to Postgraduate qualifications in educational psychology and that the Education Minister has proposed an additional power to introduce a new Initial Teacher Education Bursary Scheme. Members also noted a number of papers including correspondence relating to the proposed expansion of Clause 11 of the Bill.. Finally, Members noted that the Education Committee had completed its scrutiny of the Clause as drafted.

Members discussed a last-minute request from the Department of Education to postpone the scheduled evidence session with its officials which had been scheduled for today's meeting.

Agreed: The Committee agreed to reschedule the Department of Education officials' evidence session to Wednesday 11th February 2026 and to inform the Education Committee accordingly. Members agreed to make corresponding amendments to the Committee's Forward Work Programme.

7. Northern Ireland Fiscal Council Bill – Committee Deliberations

The Committee noted that there were no papers to consider under this agenda item.

8. Subordinate Legislation: SR2026/7 The Rates (Making and Levying of Different Rates) Regulations (NI) 2026

The Committee considered a statutory rule laid by the Department of Finance which will update the optional conversion factors that Councils may wish to use when setting their district rates. The Rule will allow one rate setting decision to be made by a district council in relation to both the domestic and non-domestic part of each council's taxbase.

Members noted that the rule is subject to negative resolution and the end of the statutory period is 17 February 2026.

Members noted that the Examiner of Statutory Rules has indicated, in her 54th Report, that the Rule does not require to be drawn to the special attention of the Assembly.

Agreed: The Committee considered SR2026/7 The Rates (Making and Levying of Different Rates) Regulations (NI) 2026 and has no objection to the Rule.

Agreed: The Committee agreed to move to consider item **11.1 Correspondence** before the scheduled oral evidence session.

11. Correspondence

- i. The Committee considered correspondence from an individual regarding a complaint about the Department of Finance.

Agreed: The Committee agreed to move into closed session at 1:37pm to discuss handling of this item.

Steve Aiken and Gerry Carroll declared an interest in respect of this item.

The Committee returned to open session at 1:41pm.

Agreed: The Committee agreed to inform the individual that it is not appropriate for the Committee to deal with personnel matters.

9. Reval 2026 – Oral briefing from Land and Property Services (LPS) Officials

Agreed: The Committee agreed that Hansard would provide a transcript of the agenda item.

The Committee noted a number of papers provided by the Department of Finance in advance of today's session including a briefing paper on Non Domestic Revaluation Update and correspondence from the Department of Finance on Reval 2026.

Members also considered correspondence from Hospitality Ulster regarding the impact of Reval 2026.

The following Land & Property Services (LPS) officials joined the meeting at 1:43pm;

Sharon Gallagher Chief Executive, LPS;

Andrew McAvoy Director of Rating Policy Division, LPS and

Gary Humphrey Deputy Director of Valuation LPS.

The officials briefed the Committee on the draft Schedule of Values for Reval 2026 and new Valuation List.

The briefing was followed by a question and answer session and a number of issues were discussed including the ability to pause Reval 26, methodology used to calculate revised NAVs, the Small Business Rate Relief Consultation, engagement with sectors, how non-domestic properties can appeal revised NAVs, targeted relief for businesses and support initiatives in England.

Agreed: The Committee agreed to seek further information from the Department of Finance on LPS engagement with non-domestic properties, including LPS roadshows, interim relief support for non-domestic properties, an update on the outcome and way forward for Small Business Rate Relief and implications of the UKG support package for pubs and music venues in England.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 3:12pm.

Agreed: The Committee agreed to explore the potential for a panel oral evidence session with Hospitality Ulster, Retail NI, Hotels Federation and the Federation of Small Business.

The Committee considered correspondence from the Department of Finance regarding a Land Registration Fees Order Consultation which will seek views on proposals for modernising the fee structure of Land Registration Fees.

Agreed: The Committee agreed to seek an update on the outcome of the consultation, confirmed timescale for fee changes and detail on how the new fee structure has been determined.

**10. Outturn and Forecast Outturn Data November & December 2025-26 –
Oral briefing from Departmental officials**

The Committee noted a briefing paper on November Outturn and Forecast Outturn data and a briefing paper on the December Outturn and Forecast Outturn position, both provided by the Department of Finance in advance of today's session.

Agreed: The Committee agreed to forward the written briefings to other Statutory Committees and the NI Assembly Audit Committee.

The following officials joined the meeting at 3:19pm;

Maryann Smith Director of Central Expenditure Division (CED),
Department of Finance (DoF); and

Emer Rice Head of In year Monitoring, CED, DoF.

The officials provided the Committee with a briefing on the November and December position on Outturn and Forecast Outturn Data for all Departments. The briefing was followed by a question and answer session. A number of issues were discussed including the Westminster Supplementary Estimates and overspend in the Department of Health and Department of Education.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 3:31pm.

11. Correspondence (continued)

- ii. The Committee noted Hansard transcripts of oral evidence sessions on the Public Office (Accountability) Bill: Legislative Consent Memorandum and Cyber Security and Resilience (Network and Information Systems): Legislative Consent Memorandum which took place on 14 January 2026.
- iii. The Committee noted an invitation to the Outscape 2026 Conference to be held on Thursday 5th March 2026.
- iv. The Committee noted the Office of the Northern Ireland Executive in Brussels Report for October – December 2025.

12. Draft Forward Work Programme

The Committee considered its Forward Work Programme and noted a number of items including upcoming Assembly Business and requests for postponements of future Departmental briefings.

Agreed: The Committee agreed to postpone an oral briefing on Shared Property Management until later in the financial year. The Committee also agreed to reschedule Departmental briefings on the draft Budget 2026-29/30 and on the Department of Finance's own budget position as requested.

Agreed: The Committee agreed that the Forward Work Programme should be published on the Committee webpages.

13. Any Other Business

None.

14. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 4th February 2026 at 1:00pm in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 3:40pm.

Matthew O'Toole

Chairperson, Committee for Finance

4th February 2026