



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

26 February 2025

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Matthew O'Toole MLA (Chairperson)
Diane Forsythe MLA (Deputy Chairperson)
Steve Aiken MLA
Phillip Brett MLA
Jemma Dolan MLA
Paul Frew MLA

Online: Gerry Carroll MLA
Deirdre Hargey MLA

Apologies: Eóin Tennyson MLA

In Attendance: Peter Hall Committee Clerk

Clairita Frazer Assistant Assembly Clerk

Stephen Magee Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 1:12 pm in public session.

1. Apologies

As above.

2. Declaration of Interests

None.

3. Chairperson's Business

3.1 Ministerial Written Statement – RHI Inquiry Recommendations

Diane Forsythe declared an interest as a Member of the Public Accounts Committee.

The Chairperson discussed a Written Ministerial Statement made to the House on Wednesday 19th February 2025 in relation to completing the Implementation of the RHI Inquiry recommendations.

Agreed: The Committee agreed to seek clarity from the Public Accounts Committee on its agreed way forward in this regard.

3.2 Minister of Finance – Employment Rights Bill – Legislative Consent Motion (LCM)

The Chairperson discussed the progress of the Legislative Consent Motion for the Employment Rights Bill which is being taken forward by the Department for Communities and noted that the Committee for Communities would be leading on this matter.

Deirdre Hargey joined the meeting at 1.24pm.

Phillip Brett joined the meeting at 1.25pm.

3.3 Minister of Finance – Employment Rights Bill – Legislative Consent Motion (LCM)

The Committee noted that this LCM had been formally laid by the Communities Minister on 21st February 2025.

Agreed: The Committee agreed that it would keep abreast of developments in respect of application of this LCM with respect to the Department of Finance (DoF) remit and to copy the briefing from DoF as referenced in previous item, to the Committee for Communities, indicating to that Committee it is content to note the DoF aspects of this.

3.4 Women’s Parliament meeting on 28 February 2025

The Chairperson noted an invitation to a roundtable discussion event in the Long Gallery on 28th February which will take place in advance of the Women’s Parliament meeting on the same day.

Agreed: The Committee to move into closed session to consider the draft Committee Report on the Chancellor’s Autumn Budget Statement Joint Event 29th January 2025.

The Committee moved into closed session at 1.28pm.

3.5 Committee for Finance & Committee for the Economy Joint Event 29 January 2025 – Report on the Chancellor’s Autumn Budget Statement

The Chairperson discussed the draft report prepared following the joint Budget Event with the Committee for Economy on the 29 January, which reflects the themes raised during the round table discussion of the event.

The Committee noted that amendments discussed at last week’s meeting were now reflected in the revised draft report.

Members noted that any typographical or formatting errors in the report would be amended at final proofing stage.

Title Page, Contents Page and Committee Membership and Powers Page

The Committee considered the Title Page, Contents Page and Committee Membership (both Finance and Economy) and Powers Page as drafted.

Agreed: The Committee agreed that it was content with the Title Page, Contents Page and Committee Membership and Powers Page.

Introduction Section

The Committee considered the Introduction Section of the report (paragraphs 1-16) as drafted.

Agreed: The Committee agreed that it was content with the Introduction Section of the report.

Key Themes Section

The Committee considered the Key Themes section of the report (paragraphs 17-64) as drafted.

Agreed: The Committee agreed that it was content with the Key Themes section of the report of the report as drafted.

Conclusion

The Committee considered the Conclusion section of the report (paragraphs 65-72) as drafted.

Agreed: The Committee agreed that it was content with the Conclusion section of the report as drafted.

Steve Aiken joined the meeting at 1.37pm.

Motion

The Committee considered the Motion section of the report and discussed the options proposed. Members noted that the motion would also need to be agreed by the Economy Committee.

Agreed: The Committee agreed that there was broad consensus for the following motion for plenary debate noting that individual Members indicated preference for an alternative version.

'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'.

Appendices

The Committee considered the Appendices section of the report and noted that these would be updated following today's meeting.

Agreed: The Committee agreed that it was content that the Appendices be included in the report as amended following today's meeting.

Agreed: The Committee agreed for the report to be forwarded to the Economy Committee for its agreement.

The Committee moved into public session at 1.52pm.

The Committee noted that the 3rd report of the Committee for Finance had been agreed with caveats which would be reflected in the minutes of proceedings.

3.6 Draft Budget 2025/26

Agreed: The Committee agreed to seek clarification from the Department of Finance on the draft Budget for 2025/26 and return to further consideration of this issue at next week's meeting.

4. Draft Minutes of Proceedings

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 19 February 2025.

5. Matters Arising

5.1 Department of Finance - Typographical Error in Spring Supplementary Estimates 2024-25.

The Committee noted correspondence from the Minister of Finance apologising for a printing error in the Spring Supplementary Estimates 2024/25 document previously sent to the Committee.

5.2 First Day Brief – Department of Finance Briefing Document

The Committee noted a copy of the Department of Finance First Day brief which was provided to the Finance Minister during his first week of office.

Agreed: The Committee agreed to schedule a briefing with the Finance Minister on Wednesday 7th May 2025. Members agreed to seek confirmation of the timings for the Minister's briefing in order to facilitate a fulsome briefing on the day.

5.3 Special European Union Programme Board (SEUPB) Annual Report and Accounts 2023

The Committee noted the SEUPB Annual Report & Accounts for 2023 and that the Department of Finance had previously been asked for an indicative timetable for the 2024 Annual Report & Accounts.

Agreed: The Committee agreed to seek further information on the reasons why the prompt payment to suppliers within 10days had dropped from 95.64% in 2022 to 72% in 2023 and for clarity on the position for prompt payment on invoices to suppliers in current year.

6. SL1 - The Coronavirus Act 2020 (Registration of Deaths & Still-Births) (Extension) Order (NI) 2025 – Oral Briefing from Departmental officials

The Committee considered a proposal by the Department to make a statutory rule which would extend the expiry date of the temporary provisions in the Coronavirus Act 2020 in relation to death and still-birth registration until 24th September 2025.

The Statutory Rule will be subject to confirmatory resolution procedure before the Assembly.

The following officials joined the meeting at 2.02pm;

Dr Philip Wales Chief Executive, Northern Ireland Statistics & Research Agency (NISRA); and

Aoife Rooney Deputy Registrar, NISRA.

The officials briefed the Committee on the SL1. Officials also updated Members on the current position in relation to the Deaths, Still-Births and Baby Loss Bill. The briefing was followed by a question and answer session.

A number of issues were discussed including; the timescale for the provisions in the Coronavirus Act to become permanent, the need for further extensions to the temporary provisions, challenges faced whilst making the temporary provisions permanent, work of the Office of Legislative Counsel, provisions in the Deaths, Still-Births and Baby Loss Bill to address an anomaly within Births Registration and specific clauses, Regulations and Orders flowing from the Bill.

Officials assured the Committee that final legal checks to ensure legislative competence would be carried out, following which Ministerial and Executive approval would be sought. It was anticipated that the Bill would be introduced to the Assembly in “a matter of weeks”.

Diane Forsythe left the meeting at 2.28pm and returned at 2.31pm.

Phillip Brett left the meeting at 2.30pm and returned at 2.37pm.

Agreed: The Committee for Finance agreed that it was content with the proposed Statutory Rule to extend the expiry date of the temporary provisions in the Coronavirus Act 2020 in relation to death and still-birth registration until 24th September 2025.

The Chairperson thanked the officials and they left the meeting at 2.44pm.

Agreed: The Committee agreed to move to agenda items 11 and 12 before consideration of agenda items 7 to 10.

11. Inquiry: NI Banking & Financial Services Landscape - Oral Briefing Rural Community Network

The Committee noted a written submission provided in advance from the Rural Community Network. Members also noted papers provided by the Irish League of Credit Unions which were referenced during last week's briefing – "The Northern Ireland Credit Union Movement" and a briefing note on Individual Voluntary Arrangements. Finally, Members noted a Hansard transcript of an oral evidence session with Development Trusts NI which would be added to the evidence base for Committee's Inquiry.

Agreed: Members agreed that the oral briefing should be reported by Hansard.

Agreed: The Committee agreed that the briefing paper and Hansard transcript of today's session would be published on the Committee's webpage for inclusion in the Committee's report.

The following witness joined the meeting at 2.45pm;

Samantha Gallagher Policy & Public Affairs Officer, Rural Community Network.

Members noted apologies from previously scheduled witnesses; Kate Clifford, Director of the Rural Community Network and Louise Coyle, Director of the NI Rural Women's Network, who were unable to attend today's meeting due to unforeseen circumstances.

The witness briefed the Committee on the specific challenges and barriers faced by rural communities in respect of financial access, as part of the Committee's Inquiry into the Banking and Financial Services Landscape.

The briefing was followed by a question and answer session.

A number of issues were discussed including; challenges faced by both community groups and families, the complexity of cross border issues, potential solutions, specific case studies illustrating issues, difficulties in respect of digital banking, and gender specific issues in relation to financial access.

Steve Aiken and Jemma Dolan declared interests in relation to constituent work related to issues discussed.

Deirdre Hargey left the meeting at 3.09pm.

Phillip Brett left the meeting at 3.11pm.

Agreed: The Committee agreed to seek written briefing from the Women's Rural Network on gender specific issues related to the Terms of Reference of the Inquiry.

The Chairperson thanked the witness and they left the meeting at 3.17pm.

12. Outturn and Forecast Outturn - Written Briefing from Department of Finance.

The Committee considered a written briefing from the Department of Finance on the January Outturn and Forecast Outturn data.

Phillip Brett returned to the meeting at 3.19pm.

Members discussed the level of over commitments reflected by Departments and classification of National Insurances contributions and pay rises within Budget profiles.

The Committee noted a briefing paper from the Department of Finance regarding the 2025/26 Vote on Account (VoA) and an assurance from the Department that, in any future briefing sessions to the Committee in relation to a Budget Bill, Members are made fully aware of the exact percentage that the VoA total relates to.

The Committee noted a copy of a submission on the draft 2025/26 Budget which was made by "Committee representing Independent Supporting People Providers".

Agreed: The Committee agreed to schedule an urgent briefing with the Department of Finance on the 2025/26 Budget on Wednesday 26th March 2025. Members also agreed to obtain a written update briefing on the Department's own 2025/26 Budget position for the same meeting.

Deirdre Hargey returned to the meeting at 3.27pm.

7. SR 2025-21 The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2025

The Committee considered SR 2025-21 The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2025 which would extend the existing Small Business Rate Relief Scheme for the 2025/26 rating year through to 31st March 2026.

The Committee noted that in the 33rd Report to the Assembly, the Examiner of Statutory Rules had not drawn this rule to the attention of the Assembly.

Agreed: The Committee considered SR 2025-21 The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2025 and had no objection to the Rule.

8. SR 2025-27 The Rates (Regional Rates) Order (Northern Ireland) 2025

The Committee considered SR 2025-27 The Rates (Regional Rates) Order (Northern Ireland) 2025 which would fix the amounts of the regional domestic and regional non-domestic rates that are to be used in the assessment of rates and the billing of ratepayers in NI for the year ending 31st March 2026.

The Committee noted that in the 33rd Report to the Assembly, the Examiner of Statutory Rules had not drawn this rule to the attention of the Assembly.

Matthew O'Toole indicated that he was not content with this rule however, the Committee noted that there was broad consensus to support the Statutory Rule.

Agreed: The Committee considered SR 2025-27 The Rates (Regional Rates) Order (Northern Ireland) 2025 and recommended that it be affirmed by the Assembly.

9. SR 2025-28 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2025

The Committee considered SR 2025-28 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2025 which would extend the rates exemption for separate entries in the Valuation List associated with automatic telling machines (ATMs) in a designated rural area.

The Committee noted that in the 33rd Report to the Assembly, the Examiner of Statutory Rules had not drawn this rule to the attention of the Assembly.

Agreed: The Committee considered SR 2025-28 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2025 and recommended that it be affirmed by the Assembly.

10. SR 2025-29 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025

The Committee considered SR 2025-29 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025 which provide for the continuation of the “Back in Business” rebate scheme for the period up to 31st March 2026.

The Committee noted that in the 33rd Report to the Assembly, the Examiner of Statutory Rules had not drawn this rule to the attention of the Assembly.

Agreed: The Committee considered SR 2025-29 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025 and recommended that it be affirmed by the Assembly.

13. Public Spend per head in Northern Ireland – Oral Briefing from Assembly Research and Information Service (RaISe)

The following official joined the meeting at 3.35pm;

Dr Rachel Keyes Research Office, RaISe

The official briefed the Committee on comparative research on public spend per person within the United Kingdom and the Republic of Ireland.

The briefing was followed by a question and answer session.

A number of issues were discussed including patterns of public spend over time and regional data for all regions within the UK.

The official left the meeting at 3.48pm.

The Committee noted that the paper would be published that afternoon after Committee consideration and would be useful resource for other Statutory Committees and the Department of Finance.

14. Correspondence

- i. The Committee noted a Hansard transcript for the oral briefing on the 12 February 2025 from the Department of Finance on Budget Bill and Spring Supplementary Estimates.
- ii. The Committee noted a Hansard transcript for the oral briefing on the 12 February 2025 on the Property (Digital Assets etc.) Bill: Legislative Consent Motion.

15. Draft Forward Work Programme

The Committee considered the Forward Work Programme, as drafted.

Members noted that the scheduled briefing from Community Finance Ireland had been cancelled and that written briefing would be sought in the future should the need arise. This would allow for a 2pm start for next week's meeting.

The Committee noted an update from the Clerk in relation to; an upcoming briefing from the British Association of Insurers, the Interparliamentary Finance Committee Forum on 19th March, the Committee visit and meeting in Kilkeel on 2nd April, the Minister's attendance at Committee on 7th May and final briefings to be scheduled in relation to the Committee Inquiry: NI Banking and Financial Services Landscape.

Agreed: The Committee agreed to amend the Forward Work Programme as necessary and schedule accordingly.

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

16. Any Other Business

None.

17. Date and Time of next meeting

Members noted that the Senate Chamber may not be available for next week's Committee meeting and that the Clerk would correspondence with Members in due course.

The next Committee meeting will be held on Wednesday 5 March 2025 at 2:00pm (venue to be confirmed), Parliament Buildings.

The meeting was adjourned at 3.53pm.

Matthew O'Toole MLA

Chairperson, Committee for Finance

5 March 2025