



Northern Ireland  
Assembly

**Northern Ireland Assembly Commission**

**Annual Report and Accounts**

**For the year ended 31 March 2025**



**Northern Ireland Assembly Commission**

**Annual Report and Accounts 2024-25  
For the year ended 31 March 2025**

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## **The Northern Ireland Assembly Commission presents its Annual Report and Accounts for the year ended 31 March 2025**

### **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 123.

#### **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 Corporate Strategy 2023-2028 guides the work of the Assembly Commission, to ensure strategic priorities are achieved.

#### **Key Aims and Objectives**

The Assembly Commission's Corporate Strategy 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 over this five year period.

The Corporate Strategy clearly defines the roles of the Assembly and the Assembly Commission, outlining the main objectives to 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 sets out four strategic priorities:

- **Empowered:** The Assembly will be empowered to achieve its full potential;
- **Engaged:** The public will understand and value the role of the Assembly and be engaged in its work;
- **Expert:** Our staff will be a motivated, resilient and expert team; and
- **Modern:** Our systems and facilities will be modern, secure and efficient.

Recognising that staff have different roles, the Corporate Strategy ensures they are working towards shared and common strategic objectives. In addition to the Corporate Strategy, the Assembly Commission has agreed a set of corporate values, which look at how staff deliver services to the Assembly and the actions, behaviours and decisions which underpin their commitment to their responsibilities.

The Assembly Commission's values are:

- **Excellence** – Excellence is about an unstinting commitment to quality, high standards and empowerment within the organisation. We take responsibility individually and collectively for a professional and high quality to our work.
- **Positivity** – Positivity reflects that parliamentary life requires flexibility and proactive approaches to innovating and solving problems. We recognise the value in each person's impact on what the Assembly does.
- **Integrity** – Integrity is about the personal qualities we display which shape our culture. Whether it is impartiality and equality of services for Members, the building of trust with colleagues, or respecting the importance of discretion, integrity shapes who we are.
- **Collaboration** – Collaboration captures the need to work closely together across teams to achieve the best outcomes, recognising interdependency and the need to draw upon all of our available skills.

While the Corporate Strategy establishes an overarching framework of objectives,

the corporate planning process translates the strategic priorities and objectives of the Corporate Strategy into a Corporate Plan with a series of actions, targets and milestones assigned to each objective.

The Corporate Plan 2023-28 sets out the key projects and priorities the Assembly Commission intends to deliver, to underpin the Corporate Strategy.

Annual Plans are also developed to establish specific and measurable targets each year, to help deliver the Corporate Plan. These Plans allow the Assembly Commission to measure and report on progress on how the Corporate Plan is being delivered, in each of the five financial years.

A detailed Annual Plan for 2024-25 was developed, taking into account the considerable ongoing pressures and challenges following the resumption of normal Assembly business in February 2024, following a two-year political hiatus.

### **Principal risks and uncertainties**

The Annual Report and Resource Accounts have been prepared in the context of continuing Assembly business.

Over the years, there have been a number of periods of political hiatus and political uncertainty continues to represent the principal risk to the work of the Assembly Commission.

Political uncertainty, while classed as the principal risk, is a risk that is wholly outside the control of the Assembly Commission. Therefore, it cannot be captured in normal risk management processes. It is recognised that the prevailing political environment has an impact on the delivery of some of the corporate targets and continues to be considered, as part of the management and review of the Corporate Risk Register.

As part of the Assembly Commission's risk management framework, the principal risks are identified and managed. 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 39.

SMT is responsible for both the corporate planning process and the implementation of the Risk Management Strategy. 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 46 to 56.



## **Chief Executive's Performance Overview**

2024-25 was an extremely busy and demanding year for our staff following the return to normal Assembly business on 3 February 2024 after a two-year political hiatus.

It has taken considerable effort to support the Assembly and Members through a demanding weekly cycle of business, while at the same time refreshing and enhancing Members' knowledge and skills, navigating the role and work of the new Windsor Framework Democratic Scrutiny Committee, modernising our IT environment, rebuilding our staffing and operational structures and filling a large number of vacant posts.

This has only been possible through the incredible work and dedication of our staff and the demonstration of our Values of Excellence, Positivity, Integrity and Collaboration, in a practical way, each and every day and I commend them for it.

Our staff are committed to enabling the successful operation of the Assembly to uphold a peaceful, inclusive and democratic society and that is why they constantly strive to meet and exceed the needs of the Assembly.

The Annual Plan 2024-25 contained a total of 77 actions. Of these, 64 (84%) of actions were fully achieved (52/68%), or the relevant elements completed for 2024-25 (12/16%), 9 (12%) were partially achieved and 4 (6%) were not achieved.

The actions included those to develop and enhance the professional development of Members and strengthen legislative scrutiny, and to improve communication with and increase the awareness and understanding of the public of the work of the Assembly.

The Annual Plan also included actions to develop staff and enable better organisational resilience, ensuring the Assembly continues to be supported by an appropriately resourced and agile organisation, with staff who are highly trained and motivated.

In the interests of ensuring the Assembly is provided with a modern, secure working environment, the Annual Plan included a series of actions to invest in the aging Information Technology ('IT') infrastructure and to develop a Digital Strategy in which cyber-security is integral to Assembly business, safeguarding infrastructure and assets, including information assets.

A three-year budget for the Assembly Commission, for the period 2022-2025, was scrutinised by the Assembly's Audit Committee in November 2021 and then voted on by the Assembly on 23 February 2022. However, due to the significant change in the budgetary planning context and economic climate, the Assembly Commission updated its budget requirement for 2024-25 following the resumption of normal Assembly business in February 2024.

This updated budget requirement was scrutinised by the Audit Committee in March 2024 and then voted on by the Assembly on 3 June 2024. The updated

Resource DEL requirement was £58.454 million with an updated Capital DEL requirement of £3.203 million.

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates ('SSE') 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

The SSE position for 2024-25 is Resource DEL of £54.498 million, Capital DEL of £2.163 million and Annually Managed Expenditure ('AME') of £0.667 million, giving a total voted budget position of £57.328 million.

The SSE included a further £10k of non-voted income, which related to budgeted Consolidated Fund Extra Receipts, which were anticipated, but due to the timing or nature could not be retained. Therefore, the overall SSE position was £57.318 million.

As set out in the Statement of Outturn against Assembly Supply (SOAS) - note 1, the final outturn for Resource DEL for the Assembly Commission was £51.497 million, £3.001 million less than the SSE position of £54.498 million. The outturn for AME was £0.018 million, £0.649 million less than the SSE position of £0.667 million, giving a Net Resource Outturn of £51.515 million, against the SSE position of £55.165 million. The outturn for Capital DEL was £2.016 million, £0.147 million less than the Capital DEL allocation of £2.163 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 priorities and objectives contained within the Corporate Strategy 2023-2028 and the Corporate Plan 2023-2028, augmented in an Annual Plan for 2024-25.

The Annual Plan 2024-25 set out the detailed activities the Assembly Commission intended to progress during 2024-25 to help deliver the Corporate Plan, and to assist the Assembly Commission in determining and allocating resources, whilst ensuring value for money.

The Annual Plan 2024-25 translated the strategic objectives of the Corporate Plan into 77 actions and milestones to be achieved during the year. Of these, 64 (84%) of actions were fully achieved (52/68%), or the relevant elements completed for 2024-25 (12/16%), 9 (12%) were partially achieved and 4 (6%) were not achieved.

The total final outturn of the year was £53.531 million in total, when compared with an allocation of £57.328 million in the SSE. The outturn for the Net Resource Requirement (excluding capital, but including AME of £0.018 million) was £51.515 million, against the SSE allocation of £55.165 million (excluding capital, but including AME of £0.667 million). The Capital outturn was £2.016 million against the SSE allocation of £2.163 million.

Underspends arose across a number of expenditure categories. In particular, underspends in Admin costs were due to lower than anticipated project and consultancy costs for a number of key projects; and staff salaries, due to the lead time to make permanent appointments, or the appointment of agency workers, following the resumption of normal Assembly business on 3 February 2024.

There were also underspends in Members' costs. Members' Costs have been prepared in compliance with The Assembly Members (Office and Staffing Costs and Allowances) Determination (Northern Ireland) 2025 ('the 2025 Determination') which was published on the 7 February 2025. The underspend relates mainly to Member Support Staff salaries and related on-costs with Members not availing of their full Staffing and Office Cost allowances.

In 2022 the Secretary of State introduced the 2022 Determination (Assembly Members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022) which prohibited Members from making permanent appointments of staff in the absence of normal Assembly business. Members were cautious about utilising their budgets, or employing new temporary staff in that prevailing political context. Due to the lead time in making permanent appointments, or the appointment of agency workers following the return to normal Assembly business on 3 February 2024, and the publication of the 2025 Determination towards the end of the financial year, most Members did not utilise their full allowance.

## Performance Report - Performance Overview

A detailed analysis and explanation of performance can be found in the Performance Analysis section of the Performance Report on pages 13 to 38.

## **PERFORMANCE REPORT – Performance Analysis**

### **Performances Analysis - linkages to Corporate Planning**

The Annual Plan 2024-25 translated the high-level objectives of the Corporate Plan into 77 actions and milestones to be achieved during this period. A total of 64 (84%) of actions were fully achieved (52/68%), or the relevant elements completed for 2024-25 (12/16%), 9 (12%) were partially achieved and 4 (6%) were not achieved.

The reason for the majority of actions that were only partially achieved, or not achieved, is due to the pressure of work related to the resumption of normal business, resourcing issues and/or the delay in projects/supplier failure. These actions will be carried forward into the Annual Plan 2025-26.

Regarding the action to deliver the Corporate Systems Review project, due to supplier non-performance the contract for delivery of the project was terminated by the Assembly Commission. An options appraisal has been undertaken, and process re-engineering and assessment of technical options is currently taking place. Once these are complete, agreed actions will be added to the Annual Plan for 2025-26 and subsequent years as required.

It should be noted that the Annual Plan 2024-25 focused only on the high-level strategic actions that were prioritised for completion during the year, 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.

Details of performance against the Annual Plan 2024-25 are set out in the table overleaf.

**Priority 1: The Assembly shall be empowered to its full potential**

	<b>Corporate Strategy 2023-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
1	Develop and implement a parliamentary excellence programme for Members	MLAs will be provided with opportunities to enhance their skills and expertise in their role as a public representative.	Deliver the PEP programme, evaluate and capture of footprint of each session.	<b>Achieved.</b>
		MLAs who participate will be more confident in their role as legislators and in the scrutiny of policy.		
2	Develop and implement an inter-parliamentary and international strategy to support the Assembly	The Assembly will have factual, evidence-based information delivered via streamlined processes to enable effective, timely and confident decision -making.	We will have a strategy that supports the Assembly, across its functions, in building relationships with other legislatures and increasing its influence across these islands and internationally.	<b>Achieved.</b>
			Evaluate existing international and inter-parliamentary opportunities across the Assembly to identify priority activities and how their potential can be maximised.	<b>Achieved.</b>
			Review existing international strategies at Executive and local government level to identify where the Assembly can complement, underpin and add value, within its functions, to existing Northern Ireland activity.	<b>Achieved.</b>
			Define scope, purpose and priority activities and relationships to develop the strategy.	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
3	Provide the Assembly with the right information, in the right format, at the right time	The Assembly will have factual, evidence-based information delivered via streamlined processes to enable effective, timely and confident decision -making.	Conduct a review of information provision to Members.	<b>Achieved.</b>
		The Assembly will be supported by fully functional and reliable replacement Bill drafting software, with completion in 2025/2026.	Complete development sprints in line with project plan. Establish rollout strategy.	<b>Achieved.</b>
4	Strengthen the scrutiny capacity of the Assembly as recommended by the RHI Inquiry report	The Assembly will have new protocols and approaches to facilitate timely and effective scrutiny of policy and legislation underpinned with appropriately resourced teams, to provide MLAs and the public with confidence in the scrutiny function of the Assembly.	Identify and secure agreement for necessary resources to take forward proposals for improving the scrutiny of delegated legislation and plan deployment across teams to support effective implementation.	<b>Achieved.</b>
			Identify and secure agreement for necessary resources to take forward proposals to implement Post-Legislative Scrutiny and plan deployment across teams to support effective implementation.	<b>Achieved.</b>
			Identify further means of strengthening scrutiny capacity including consideration of methods to enhance budget scrutiny.	<b>Achieved.</b>
5	Enhance the parliamentary culture of the Assembly	Our actions and initiatives will underpin the authority of the Assembly and its legislative, scrutiny and	Engage with business areas to establish their knowledge and understanding of the Assembly's core functions and their role	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
		representative functions.  All Staff will focus our actions, behaviours, decisions and services to support the core functions of the Assembly.	in helping to deliver a high-quality parliament.	
			Use this to inform delivery of the programme and related communications.	<b>Achieved.</b>
			Produce materials on the contribution of all business areas of the Assembly to developing and sustaining a strong parliamentary culture and the partnerships which underpin this.	<b>Achieved.</b>
			Embed parliamentary culture into our people and culture strategy and staff on-boarding process.	<b>Complete for 2024-25 and continuing into 2025-26.</b>



**Priority 2: The public will understand and value the role of the Assembly and be engaged in its work**

	<b>Corporate Strategy 2023-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
1	Develop and implement a public engagement strategy	There will be a greater public understanding and knowledge of the role and function of the Assembly.	Complete calendar of keynote events that are organisationally supported with resourced plan of delivery.	<b>Achieved.</b>
			Implement an Engagement Strategy.	<b>Achieved.</b>
			Seek resourcing to support a calendar of keynote events and set metrics.	<b>Achieved.</b>
			Create a series of products to support Outreach.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			Seek resources for booking systems and content systems to support all Engagement units.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			Establish the Visitor Experience Team.	<b>Achieved.</b>
			Realign the Education Service's delivery to capitalise on current offering, develop services for younger age groups, and grow the online services.	<b>Achieved.</b>
			Develop and deliver a strong social media presence across all Engagement units and set metrics.	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
			Review and improve safeguarding and support mechanisms in services with children and young people.	<b>Achieved.</b>
			Review the package of training and support to Youth Assembly Members in time for next mandate.	<b>Achieved.</b>
2	Make the work of the Assembly more accessible	The public will be able to connect with the Assembly through better information provision in a range of formats and in ways that are easy to understand and through services that are user-friendly.	Business case for new website procurement process and funding tabled for SMT.	<b>Achieved.</b>
			Stakeholder group established and scoping work for Good Use criteria linked to user research data.	<b>Achieved.</b>
			Procurement Contract for Website Design published to market.	<b>Achieved.</b>
			Successful bidder on-boarding.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			AIMS restructuring update and pre-Integration Work.	<b>Complete for 2024-25 and continuing into 2025-26.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
3	Deliver an options appraisal for a new visitor and engagement centre	The Assembly Commission will be clear as to the options, costs and benefits of a Visitor and Engagement Centre, which will underpin its decision on whether to proceed.	Outline of requirements for the VEC (Visitor Engagement Centre) – Initial Project scoping exercise to be completed, with viable options for venues identified (Green field site/existing site).	<b>Partially Achieved.</b>
4	Develop and implement a strategy for communicating the impact of the Assembly	Members of the public, stakeholders and MLAs will have an enhanced awareness of the impact of the Assembly on developing/scrutinising policy, and legislation and the role of public representation.	Corporate Communications Strategy paper presented.	<b>Partially Achieved.</b>
			Scope and cost expanded live streaming capability to deliver further committee coverage and further signed outputs.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			Present paper and costings to propose establishing a digital production unit (DPU).	<b>Achieved.</b>
			Recruit to DPU.	<b>Achieved.</b>
			Scope and launch a weekly podcast on Assembly business.	<b>Partially Achieved.</b>
5	Create more opportunities to engage with Committees	Through wider, innovative and more inclusive engagement practices we will connect decision-makers with the public, enhance the ability of committees to perform their role and enable the public to contribute.	Expand digitally capable staff capability and scale to raise awareness of committee work.	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
			Co-design Committee engagement plan with Committee and Outreach teams.	<b>Partially Achieved.</b>
			Positioning of Participation Staff to support individual committees in engagement activities.	<b>Achieved.</b>

**Priority 3: Our staff will be a motivated, resilient and expert team**

	<b>Corporate Strategy 2023-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
1	Achieve Investors in People (IIP) accreditation and improve against the IIP Framework	The Assembly will be a confident legislature with a strong parliamentary culture where staff will feel valued, trusted, empowered and have confidence and trust in their leadership.	Consult and secure the necessary approval for the People and Culture Strategy.	<b>Achieved.</b>
			Communicate the People and Culture Strategy.	<b>Achieved.</b>
			Commence implementation of the priority areas within the People and Culture Strategy.	<b>Achieved.</b>
		The Corporate Values will be respected and lived by everyone as a central part of our working culture.	Consult on the behavioural framework.	<b>Achieved.</b>
			Promote the agreed behavioural framework.	<b>Achieved.</b>
			Develop ways to embed the Corporate Values into the fabric of the Assembly Commission.	<b>Achieved.</b>
2	Promoting a learning environment to support staff in their careers	Assembly Commission staff will have appropriate learning and development opportunities to help support them in their role and to maximise their potential for professional development/career enrichment.	Finalise the process of considering the learning and development resource needed to support the delivery of the People and Culture Strategy and make necessary proposals to SMT.	<b>Achieved.</b>
			Develop and cost individual projects.	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
3	Enable better organisational resilience to support business need	The Assembly Commission will be an appropriately resourced and agile organisation with highly trained and motivated staff capable of delivering on business-as-usual demands, increased workflow and the ambition of the corporate strategy.	Agree the Terms of Reference with SMT.	<b>Achieved.</b>
			Commence reviewing business areas' staffing structures / resources.	<b>Achieved.</b>
			Continuous presentation of proposals to SMT and implement if agreed.	<b>Achieved.</b>
4	Ensure decisions are taken at the appropriate level	Assembly Commission staff will feel empowered to use their initiative and trusted to take decisions at the appropriate level.	Consider the findings of the review of decision-making protocols and develop proposals on how best to progress this priority.	<b>Not Achieved.</b>
5	Create opportunities to build networks and teams	Assembly Commission staff will have opportunities to participate in a range of teams and networks to facilitate internal engagement, mutual understanding, share experiences and promote collaboration.	Conduct staff briefings on the importance of effective networks and invite discussion.	<b>Achieved.</b>
			Introduce capability for video newsletter and SMT messaging.	<b>Achieved.</b>
			HOBs to produce yearly plan on team building and engagement activities.	<b>Achieved.</b>
			Hold biannual all staff social events to enhance inter departmental awareness.	<b>Achieved.</b>

## Performance Report – Performance Analysis

	Corporate Strategy 2023-28 High Level Objective	Outcome	2024-25 Actions / Milestones	Status 31 March 2025
6	Recognise and celebrate effort and success	<p>The Assembly Commission will have a recognition and reward approach that:</p> <ul style="list-style-type: none"> <li>• Will help staff feel their work is valued.</li> <li>• Recognises staff and their efforts in a way which they appreciate.</li> <li>• Continue to understand and invest in the health and wellbeing offering.</li> </ul>	<p>Collate, review and communication the current benefit package to staff.</p>	<b>Achieved.</b>
			Research, consult on and implement activities to ensure that staff are recognised and celebrated for their work.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			Develop and implement a range of health and wellbeing activities that support staff in their work and personal lives.	<b>Achieved.</b>
			Plan for all staff conference.	<b>Achieved.</b>

**Priority 4: Our systems and facilities will be modern, secure and efficient**

	<b>Corporate Strategy 2023-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
1	Provide a modern, secure and collaborative working environment	Assembly Commission staff, MLAs and their staff will have secure, modern equipment, applications and workspaces, creating a collaborative working environment.	<p>Replace aged devices, including print, network components and secure remote access across staff and members.</p> <p>Adoption of Microsoft technologies licensed. Migrate on Premise Exchange to M365, In Tune MS Defender.</p> <p>Redevelop Core line of Business Applications and Migrate on Premise Applications to cloud services, making them more accessible to users.</p> <p>Adoption of Microsoft technologies licensed.</p> <ul style="list-style-type: none"> <li>- SharePoint (e.g.Members Portal).</li> </ul>	<p><b>Complete for 2024-25 and continuing into 2025-26.</b></p> <p><b>Complete for 2024-25 and continuing into 2025-26.</b></p>
			Finalisation of implementation of new audio-visual equipment and refurbishment in Senate Chamber.	<b>Achieved.</b>
			Develop and Implement Digital Steering Group / PMO and Change Control function to support delivery of Change and Corporate Strategy.	<b>Complete for 2024-25 and continuing into 2025-26.</b>



## Performance Report – Performance Analysis

	<b>Corporate Strategy 2025-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
			Procurement of Corporate Helpdesk Ticketing System.	<b>Not achieved.</b>
			Implement new Electronic Access Control System.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
2	Develop and implement a cyber-security strategy	The Assembly Commission will develop and implement a Digital Strategy which places cyber-security as integral to our business and which safeguards our infrastructure.	Complete Technical Security Specialist and commence Technical Security Review.	<b>Achieved.</b>
			Development of Digital / Cyber Strategy with a clear roadmap over a five-year term.	<b>Complete for 2024-25 and continuing into 2025-26.</b>
			Implement remediation, including recommendations, training and tools to support the Cyber position of the organisation.	<b>Partially Achieved.</b>
3	Enhance processes for Information Governance through the use of technology	The Assembly Commission will have streamlined and easily understood processes providing confidence in our information management systems, which will be underpinned by modern technology.	Secure funding to deliver a project that support electronic document management. This will include redefining processes.	<b>Not Achieved.</b>
4	Deliver the corporate systems review project	The Assembly Commission will have an integrated and streamlined system that is central to the delivery of HR and Financial services to members and staff.	Complete build and test activities with the new system.	<b>Not Achieved.</b>

## Performance Report – Performance Analysis

	<b>Corporate Strategy 2025-28 High Level Objective</b>	<b>Outcome</b>	<b>2024-25 Actions / Milestones</b>	<b>Status 31 March 2025</b>
5	Develop and implement a sustainability strategy	The concept of sustainability will be mainstreamed into the work of the Assembly Commission.	Development of a sustainability strategy.	<b>Partially Achieved.</b>
6	Deliver a life cycle plan for the refurbishment of Parliament Buildings	Parliament Buildings will be maintained and enhanced to ensure it remains an iconic historic building; and functions as the centre for the delivery of modern parliamentary services.	Development of 10-year maintenance plan. Key milestones for delivery include:  Asset Survey Accessibility Survey Conservation Survey Maintenance Plan	<b>Partially Achieved.</b>
		The Blue Flax will be substantially remodelled into a more modern, comfortable and multipurpose space.	Finalise and agree design and implement.	<b>Partially Achieved.</b>
		Defects in the works carried out to the roof of Parliament buildings will be fully remediated and recovery of costs from the relevant contractors pursued.	Continue to progress litigation against the relevant contractors.	<b>Achieved.</b>
			Develop business case and seek approval to proceed with full roof repairs.	<b>Achieved.</b>
			Develop a Procurement Strategy.	<b>Achieved.</b>
			Appoint a multi-disciplinary team to develop design proposals, facilitate a tender process and undertake the roof repair works.	<b>Achieved.</b>
			Commence roof repair works.	<b>Partially Achieved.</b>

## **Performance Analysis - Budgeting Framework**

The Department of Finance (DoF) is responsible for management of the Northern Ireland Budget process in line with a budgetary framework set by His Majesty's Treasury (Treasury).

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

- Annual Managed Expenditure (AME)
- Departmental Expenditure Limit (DEL)

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, which in turn reports to Treasury.

As DEL budgets are controllable, Treasury sets firm limits for DEL budgets for Whitehall departments and the Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local budget that will set DEL controls for Executive departments. Although not part of the Executive, the Assembly Commission ensures that its budgetary requirements are co-ordinated with the Executive's budgeting processes.

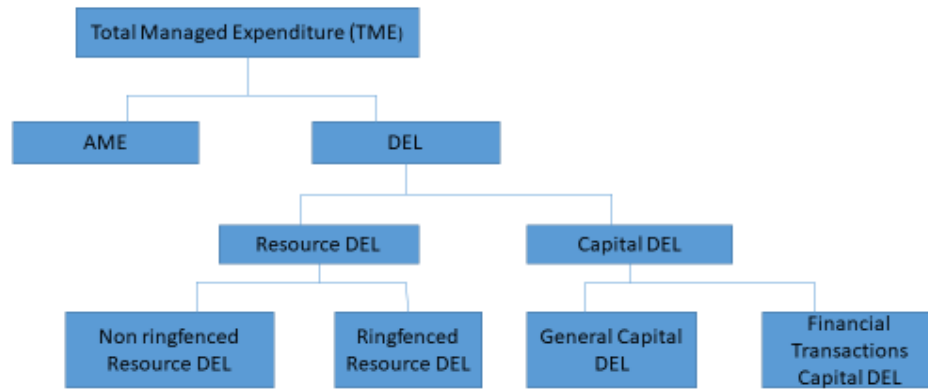
DEL budgets are classified into resource and capital.

- Resource budgets are further split into non-ring fenced resource that pays for programme delivery and running costs, and separately ring fenced resource that covers non-cash charges for depreciation and impairment of assets.
- Capital DEL is split into 'Financial Transactions Capital (FTC)' which can only be used for loans or equity investments in private sector organisations; and 'general' Capital for spending on the purchase and/or acquisition of assets. 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 Treasury:

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2024-to-2025>

## Budget Structure



## Budgetary Performance

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

	Final Plan 2024-25	Provisional Outturn 2024-25	Underspend / (Overspend)
	£000	£000	£000
<b>Resource DEL</b>	<b>54,498</b>	<b>51,497</b>	<b>3,001</b>
<i>Including</i>			
<i>Non-ring-fenced</i>	50,003	47,081	2,922
<i>Ring-fenced D/I</i>	4,495	4,416	79
<b>Capital DEL</b>	<b>2,163</b>	<b>2,016</b>	<b>147</b>
<i>Including</i>			
<i>General Capital</i>	2,163	2,016	147
<i>FTC</i>	-	-	-
<b>Total DEL</b>	<b>56,661</b>	<b>53,513</b>	<b>3,148</b>
<b>AME</b>	<b>667</b>	<b>18</b>	<b>649</b>
<i>Including</i>			
<i>AME Resource</i>	667	18	649
<i>AME Capital</i>	-	-	-
<b>Total Managed Expenditure</b>	<b>57,328</b>	<b>53,531</b>	<b>3,797</b>

## Performance Analysis – Detailed Financial Performance

The Assembly Commission's main areas of spend during 2024-25 continued to be 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; the costs of staff salaries; 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 £58.454 million for Resource DEL (2023-24, £51.189 million), and £3.203 million for Capital DEL (2023-24, £3.160 million). This represented an increase of 14.2% (£7.265 million) for Resource DEL and an increase of 1.4% (£0.043 million) for Capital DEL from the previous year's budget position.

The closing budget position as set out in the SSE was £54.498 million for Resource DEL and £2.163 million for Capital DEL. This represented a reduction in budget for Resource DEL of £3.956 million (6.7%) and £1.04m (32.6%) in Capital DEL. The SSE also included an allocation of £0.667 million for AME, for the Members' Pension Scheme Service Costs and Provisions. Total Managed Expenditure for 2024-25 was £57.328 million.

Notional charges, while still included in the Accounts, are not included in Estimate totals.

The total final outturn of the year was £53.531 million compared with an allocation of £57.328 million in the SSE. The outturn for the Net Resource Requirement (including AME, but excluding capital) was £51.515 million, against the SSE allocation of £55.165 million. The Capital outturn was £2.016 million against the

## Performance Report – Performance Analysis

SSE allocation of £2.163 million. This is summarised in the Table below.

The outturn for the Net Cash Requirement was £48.542 million, against the SSE position of £51.883 million. This is shown in the Statement of Outturn against Assembly Supply at page 80.

	Final Plan	Provisional	Underspend /	Underspend/
	2024-25	Outturn	(Overspend)	(Overspend)
	£000	2024-25	£000	%
	£000	£000	£000	%
Income	(3,003)	(2,981)	(22)	(0.7%)
Resource DEL	57,501	54,478	3,023	5.3%
AME	667	18	649	97.3%
Non-budget notional costs	-	-	-	-
<b>Net Resources</b>	<b>55,165</b>	<b>51,515</b>	<b>3,650</b>	<b>6.6%</b>
<b>Capital</b>	<b>2,163</b>	<b>2,016</b>	<b>147</b>	<b>6.8%</b>

The above variances arose across a number of expenditure categories. The Assembly Commission's budget, as reported in the SSE, 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 over and, for comparison purposes, a breakdown of the SSE position is provided for each category.

## Performance Report – Performance Analysis

Expenditure Category	Final Plan 2024-25 £000	Provisional Outturn 2024-25 £000	Underspend / (Overspend) £000	Underspend/ (Overspend) %
Income	(3,003)	(2,981)	(22)	(0.7%)
Staff Salaries	24,633	24,229	404	1.6%
Admin Costs	7,689	6,945	744	9.7%
Members' Salaries	6,967	6,964	3	0.0%
Members' Other Costs	98	60	38	38.8%
Members' Travel	326	322	4	1.2%
Constituency Office Costs (incl. staff)	12,269	10,645	1,624	13.2%
Party Allowance	1,021	897	124	12.1%
Depreciation & Impairment	4,495	4,416	79	1.8%
Loss on disposal of fixed assets	3	-	3	100.0%
<b>Total Resource DEL</b>	<b>54,498</b>	<b>51,497</b>	<b>3,001</b>	<b>5.5%</b>
AME – Members' Pension Finance Costs	1,200	500	700	58.3%
AME – Provisions Other	(533)	(482)	(51)	9.6%
<b>Net Resource Requirement</b>	<b>55,165</b>	<b>51,515</b>	<b>3,650</b>	<b>6.6%</b>
<b>Capital</b>	<b>2,163</b>	<b>2,016</b>	<b>147</b>	<b>6.8%</b>

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 £51.515 million. The underspend of £3.650 million (6.6%) arose across a number of categories.

Assembly Commission Staff Salaries (£24.229 million) were £0.404 million, or 1.6%, less than the SSE position. During the year a number of posts remained vacant, with the majority of the underspend therefore arising from the divergence between the planning assumptions and the date that the vacancies were actually filled, either permanently or by agency workers.

The Assembly Commission's Admin costs cover the full range of expenses incurred in making laws, scrutinising the Executive, and representing the interests of the people to ensure accountable, devolved government in Northern Ireland; and ensuring the Assembly is provided with the property, staff and services required for its purposes.

This includes the costs associated with drafting Members' Bills; supporting committee business and Plenary business; 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 public awareness of the work of the Assembly.

Admin costs (£6.945 million) were £0.744 million, or 9.7%, less than the SSE

position. Costs associated with the delivery of a number of key projects, such as undertaking remedial works to the roof, replacement of legislative drafting software and completion of committee room and Senate broadcasting upgrades were lower than anticipated, due to slippage in project timelines. In addition to this, given the the pressure of work related to the resumption of normal business and the availability of online courses, there were fewer travel, training and development opportunities availed of by staff.

Members' 'Other' costs (£0.060 million) were £0.038m, or 38.8%, less than the SSE position. These costs include the costs associated with ill-health retirements, or the costs incurred by Members in winding up their Assembly business. Provision was made in the SSE for the ill-health retirement of one Member and two Members' availing of full winding-up allowances. No ill-health retirements were claimed during the year and only one winding-up allowance was claimed.

The most significant underspend arose in respect of Constituency Office Costs (including Members' support staff costs). Members' constituency office costs (£10.645 million) were £1.624 million, or 13.2% less than the SSE position. £1.150 million of the underspend relates to Member support staff salaries and related on-costs with Members not availing of their full allowance. A further £0.114 million of the underspend relates to travel, training and recruitment of Member support staff.

Party Allowance (£0.897 million) was £0.124 million, or 12.1% less than the SSE position. Funding is available to Parties under the Financial Assistance for Political Parties Scheme ('FAPP') 2024, 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.

The FAPP Scheme 2024 restructured payments to parties and made additional provision for the Official Opposition, as well as a general inflationary uplift. However, due to the lead time with staff recruitment not all of the payments were utilised.

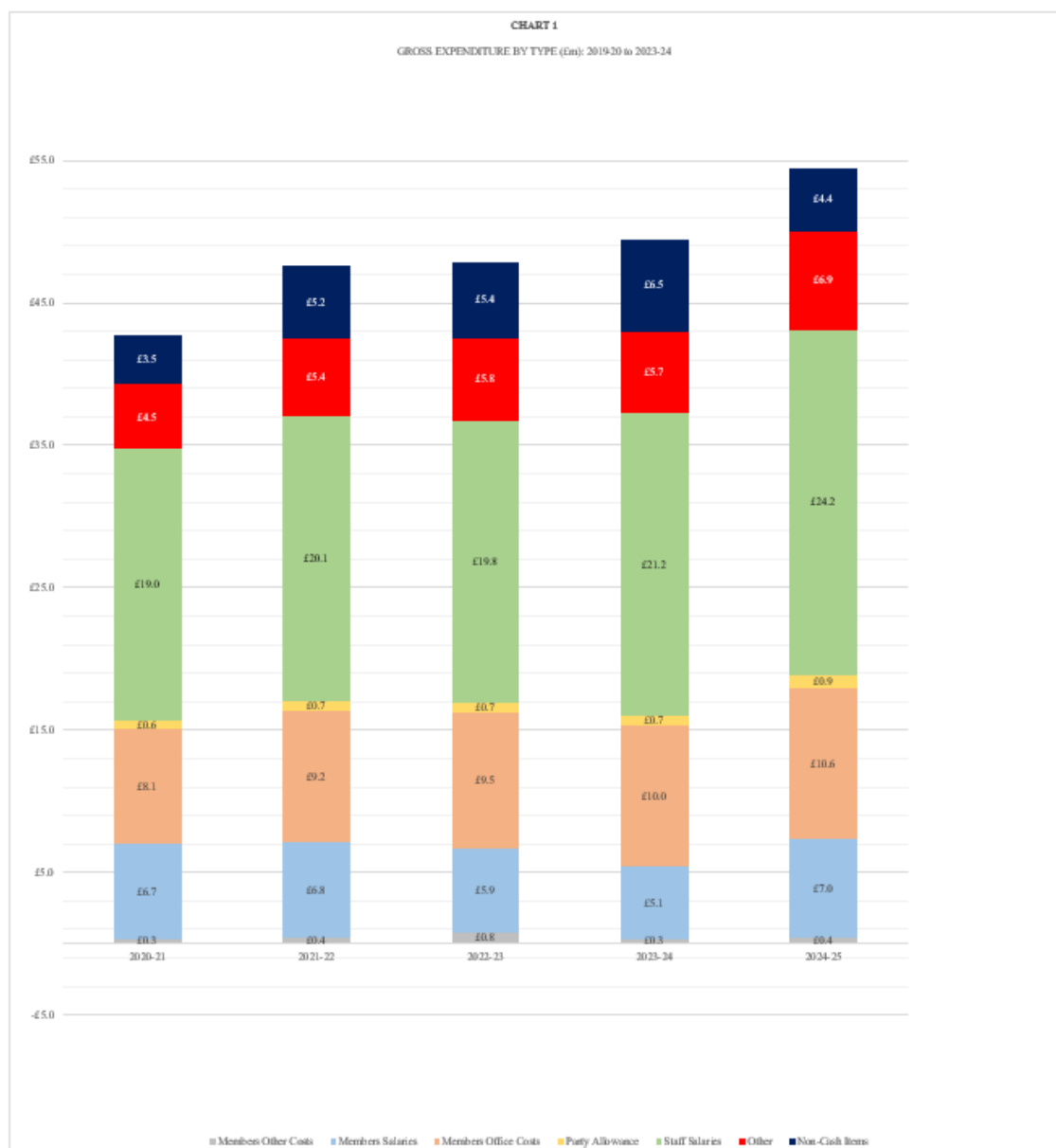
The outturn for AME is £0.649 million less than the SSE position. Within this category there are a number of expenditure items, which relate to the net annual Members' Pension Finance Cost, and the year on year increase or release of provisions. The main factor contributing to the underspend is the lower than anticipated Members' Pension Finance Cost, which fluctuates each year depending on external third party valuations.

The outturn for Capital was £2.016 million against the SSE position of £2.163 million, an underspend of £0.147 million, which was due to delay in completion of a number of projects until next year. Some of the underspend was utilised, bringing forward the purchase of IT infrastructure which had originally been planned for 2025-26.



## Trend data

Chart 1 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 reduced Assembly business, in the context of increasing costs.



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 2024-25 the Assembly Commission paid 98.2% of invoices, without queries, within this standard (2023-24; 99.0%).

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 2024-25, 93.6% of invoices were paid within 10 days of being received (2023-24; 93.3%).

The Assembly Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2025.

### **Sustainability Report**

The Assembly Commission has long been dedicated to setting a benchmark for sustainability, actively fostering responsible business practices throughout its operations. A key element of this commitment is the establishment of the Sustainable Development Office (SDO), which continues to integrate sustainable practices within the Assembly Commission's day-to-day functions.

The Assembly Commission's Environmental Policy outlines its commitment to sustainable operations. The SDO plays a crucial role in the following areas:

- Implementation of the Assembly Commission's Environmental Policy.
- Maintaining accreditation to the International Standard for Environmental Management Systems (EMS), specifically EN ISO 14001:2015.

The EMS framework ensures compliance with relevant environmental legislation and facilitates the identification and management of environmental risks. It is instrumental to achieving continuous improvement through regular reviews of environmental aspects and impacts, with all staff receiving environmental awareness training.

To further enhance sustainability, the Assembly Commission has established procedures to assess the environmental performance of prospective suppliers during procurement processes. This initiative helps minimise both direct and indirect environmental impacts within the supply chain.

An independent government body has assessed the energy performance of Parliament Buildings, taking into account factors such as building fabric and services (heating, cooling, ventilation, and lighting). For 2024, Parliament Buildings achieved an energy rating of D, which is considered excellent for a Grade A (heritage context) listed building.

### ***Partnerships and Recognition***

Business in the Community Northern Ireland (BiTCNI), a leading authority on Corporate Social Responsibility (CSR) and Sustainable Development across the UK and Ireland, has been a key partner for the Assembly Commission. The HR Office, Outreach Office, and SDO have collaborated with BiTCNI throughout the past year on various initiatives, including staff training. A new action plan for the upcoming year has been developed, outlining further steps for sustainability.

The Assembly Commission also participated in BiTCNI's Environmental Benchmarking Survey, earning the prestigious Gold Standard in 2024.

### ***Conservation and Education Initiatives***

In 2019, the Assembly Commission introduced beehives at Parliament Buildings, and the apiary has since been designated as a conservation area for the native Irish honeybee by the Native Irish Honey Bee Society (NIHBS). To promote this initiative, the SDO, in collaboration with the Education Office, has developed an informative presentation for visiting Eco Schools.

Additionally, in partnership with the DoF grounds maintenance team and the Royal Society for the Protection of Birds Northern Ireland, evidence of a pine marten has been discovered within the perimeter of Parliament Buildings.

Plans are now in place to set up pine marten feeding stations and camera traps to monitor the population over the next few months, which will help provide a clearer understanding of the numbers present. The presence of the pine marten is expected to deter the invasive grey squirrel population, through the natural fear of predation.

### ***Climate Change Reporting***

As a reporting body under the Climate Change Act (Northern Ireland) 2022, the Assembly Commission is committed to measuring and reporting on its carbon emissions and progress towards meeting climate targets. This includes submitting an annual report on the organisation's emissions reduction efforts and ensuring compliance with the legislative framework set out in the Act.

The Assembly Commission is dedicated to supporting Northern Ireland's transition to a low-carbon economy and continues to implement measures that directly contribute to the reduction of greenhouse gas emissions.

### ***Staff Engagement and Volunteering***

The Assembly Commission holds Silver Status Career Membership with BiTCNI, which provides staff with opportunities to participate in environmental challenges and general volunteering activities throughout the year.

### ***Collaboration with External Partners***

The Assembly Commission works closely with various external organisations, including the Energy Unit within DoF, its Support Services contractor (Aramark), Sustainable NI, Keep Northern Ireland Beautiful, Eco Schools, and local charities. These partnerships help drive continuous improvement in all areas of sustainable development.

### ***Waste and Recycling Initiatives***

Ongoing efforts to promote recycling and waste reduction have been successful, with the continued use of compostable packaging and reusable cups among staff. Through its waste management contract with DoF, the Assembly Commission is proud to report that no waste is currently sent to landfill.

### ***Sustainable Travel Initiatives***

The Assembly Commission has promoted sustainable travel through the provision of six electric vehicle charging points in the upper car park and two in the lower east car park along with two electric bicycle charging points for use by staff, visitors, and estate users.

Additionally, the 'Cycle to Work' scheme remains available to all eligible staff and Members, allowing them to purchase bicycles and safety equipment in a tax-efficient manner. In 2024-25, two staff members utilised the scheme.

### ***Ongoing Commitments to Environmental Improvement***

The Assembly Commission will continue its efforts to enhance environmental performance by:

- Improving waste management and reducing waste production.
- Partnering with stakeholders to enhance the biodiversity of Parliament Buildings and the Stormont Estate.
- Retaining ISO 14001:2015 accreditation.
- Benchmarking environmental performance against other public and private organisations, including legislatures and local councils.

Detailed information on the Assembly Commission's energy usage and associated costs can be found on the Assembly website [Energy Usage Information](#).

## **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*<sup>1</sup> of £12.60 per hour.

A range of successful public engagement activities were delivered in 2024-25, with the aim of increasing awareness, improving understanding, and enabling participation in the work of the Assembly.

The Participation and Outreach, Youth Assembly, Education and Visitor Experience teams have continued to deliver planned programmes and engage in a meaningful way. Since the resumption of normal business on 3 February 2024,

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

the teams have found an increase in demand for their services.

The 'Assembly Connects' programme was delivered to over 1,000 participants from a wide range of interest groups. These sessions were held in Parliament Buildings, in constituencies and online.

In addition, the Participation and Outreach team organised a wide range of engagement events, such as an Older People's Parliament, a Women's Parliament and events to mark Good Relations Week and Commonwealth Day. The team also managed 69 inward parliamentary visits; facilitated Members' participation at 2 parliamentary body meetings; and attendance at 3 international conferences.

The second cohort of Northern Ireland Youth Assembly Members were recruited in October 2023. In the period April 2024 to March 2025, they attended a range of meetings and events. These included 2 plenary meetings in the Assembly Chamber, 28 committee meetings, 8 meetings with Assembly Committees to give evidence on Bills and inquiries, 9 consultation meetings with external organisations and Executive departments, 13 youth events, and 3 training events.

The Education Service delivered sessions to 7,960 primary and secondary school pupils. This comprised 244 in-person school visits to Parliament Buildings (7,004 pupils), and 26 virtual sessions (956 pupils). Additionally, 101 teachers took part in two professional development events.

25 post-primary students took part in an online work experience session and 5 final year B.Ed. students from Stranmillis University College completed a two-week placement with the Education Service. 30 post-primary students took part in a Youth in Government event.

The Visitor Experience Team delivered tours and events in Parliament Buildings, welcoming approximately 15,000 tour guests (620 tours) and 30,400 event guests across 420 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 designed to provide a framework to support staff who wish to undertake volunteering activities.

### **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

## Performance Report – Performance Analysis

understand their responsibilities and to help them implement the necessary controls, to ensure full compliance with legislation, minimising the risk of incidents occurring.

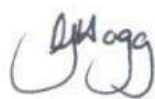
A Response Plan is in place which clearly defines the steps that must be taken when a suspicion of fraudulent or corrupt behaviour arises. Such behaviour is not tolerated at any level, consequently, any case of suspected fraudulent or corrupt behaviour is thoroughly investigated and dealt with appropriately.

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. No incidents were reported and examined under the Response Plan during 2024-25.

The Assembly Commission also participates in the biennial National Fraud Initiative (NFI). This is a data matching exercise run by the UK Cabinet Office to compare data from across a range of public sector organisations to identify potentially fraudulent activities. The most recent exercise was for 2024-25. The Fraud Risk analysis categorises individuals as high, medium, low or nil risk depending on their overall risk score, based on a matrix or risk logic and footprint score. For the 2024-25 exercise, the Assembly Commission reported 70 matches. Investigations into the 70 matches were completed in 2024-25, with no fraudulent activity identified and no further action required.

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').



**Lesley Hogg**  
**Accounting Officer**  
**Clerk/Chief Executive**  
**Date: 25 June 2025**

## **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 appointed to serve on it. On 3 February 2024, the Assembly elected Mr Edwin Poots MLA as the new Speaker. On taking up this role, he also became the Chairperson of the Assembly Commission.

The new Assembly Commission was appointed on 12 February 2024, following the resumption of normal Assembly business.

In this context, the membership of the Assembly Commission for the 2024-25 year and the percentage attendance at meetings is given overleaf.

*Membership of Assembly Commission (seven meetings held):*

Role	Name	Percentage of meetings attended*
Chairperson	Edwin Poots MLA	100% (7/7)
Member	Andy Allen MBE MLA (from 7 October 2024)	100% (4/4)
Member	Robbie Butler MLA (until 2 October 2024)	100% (3/3)
Member	Trevor Clarke MLA	100% (7/7)
Member	Sinéad Ennis MLA	86% (6/7)
Member	Nuala McAllister MLA	100% (7/7)
Member	Colin McGrath MLA	86% (6/7)
* The figures given in brackets represents the number of meetings attended over the number of meetings that took place during the specific period of time the individual was appointed to the Assembly Commission.		

The work of the Assembly Commission is detailed in the Governance Statement on pages 46 to 56.

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 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.

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 124.

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 123 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 generally meets monthly to consider progress on strategic and key management issues.

### *Membership of SMT (Ten meetings held):*

Role	Name	Percentage of Meetings attended
Clerk/Chief Executive	Lesley Hogg	100% (10/10)
Director of Legal, Governance and Research Services	Tara Caul	100% (10/10)
Director of Parliamentary Services	Gareth McGrath	100% (10/10)
Director of Corporate Services	Steven Baxter	90% (9/10)

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 [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 [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 2025. The latest version of the Register can be viewed at [senior-management-team/register-of-interests](#)

### **Pension's liabilities**

Note 1.13 to the Accounts and the Remuneration and Staff Report on pages 57 to 77 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 88 of these Accounts. The notional cost of the work performed by the Northern Ireland Audit Office (NIAO) for 2024-25 was £82,000 (Assembly Commission audit, £70,000, and Assembly Members' Pension Scheme audit, £12,000) (2023-24; £71,000 (Assembly Commission audit, £60,000 and Assembly Members' Pension Scheme, £11,000)) 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 2024-25 was £1,841 (2023-24; £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 2024-25, the Assembly Commission reported two (2023-24, nil) personal data incidents to the Information Commissioner's Office (ICO). In both cases the ICO advised that no further action was required.

### **Communication with staff**

The Assembly Commission has an Internal Communications Strategy which is based on four themes:

- Listening to the views of staff;
- Providing opportunities to connect;
- Improving our communications, channels and platforms; and
- Developing meaningful and authentic content.

The Strategy links 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.

Regular communications with staff continued throughout the year and staff engaged in a variety of both formal consultations and informal corporate and staff-led initiatives. An annual Engagement Calendar is maintained and a weekly roundup of corporate information is provided via the 'Staff Matters' e-zine, updating everyone on key events and points of interest.

All-staff meetings are held twice yearly, including an update from the Clerk/Chief Executive on projects and activities taking place and other general matters of interest.

The Assembly Commission undertakes a staff survey on a biennial basis with the last survey conducted in 2024. The overall response rate was 78% (70% in 2022) and the results were published on the intranet, 3 December 2024. Work on this continues with the Assembly Leadership Team (SMT and Head's of Business). A second Review of the Hybrid Working Policy was undertaken and the results published on 2 April 2025.

In addition, a voluntary Internal Communications Group, which is made up of staff from cross directorate business units, exists to provide advice, based on staff feedback, with the aim of enhancing staff engagement in Corporate activities. The Health and Wellbeing Group delivers a wide range of events and activities for staff to extend their networks.

### **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 [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.

During 2024-25, one admissible complaint was received. The admissible complaint did not have an impact on the policies and procedures of the Assembly Commission. (2023-24; nil).

### **Events after the Reporting Period**

The increase in the rate of employer National Insurance Contributions (NICs) from 13.8% to 15% on 6 April 2025 is a relevant event after the end of the reporting period for 2024-25. The accounting treatment has been considered in line with IAS 10 (Events after the reporting period).

Paragraph 3 of IAS 10 states that two types of events after the reporting period can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

Since the increase in the rate of NICs is not reflective of a condition that existed as at 31 March 2025, but simply a post year-end tax increase, it is regarded as a non-adjusting event after the reporting period. The effect of this change is not material.

## 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 has a Corporate Governance Framework and 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) (now DoF) in February 2025.

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 has five other Members, who are appointed by the Assembly from its membership. The procedures relating to the Assembly Commission are set out in the Assembly Commission Handbook, 2024.

The day-to-day delivery of these services is achieved through delegation by the Assembly Commission of its functions to me in my role as Clerk/Chief Executive subject to some exceptions. I may sub delegate functions and I have responsibility to ensure arrangements for delegation to 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 approximately monthly. I attend the meetings with Directors, along with the Non-Executive Chairperson of the Assembly Commission Audit and Risk Committee (ACARC) by invitation, as an observer. This year seven meetings of the Assembly Commission were held.

The Chairperson of ACARC also presents an Annual Report to the Assembly Commission on behalf of ACARC.

The Assembly Commission agreed a 3-year budget for 2022-2025 in November 2021 which, following scrutiny by the Audit Committee, was voted on and agreed by resolution of the Assembly on 23 February 2022. Due to the significant change in the budgetary planning context and economic climate since the Assembly Commission's budget was approved by the Assembly, the Assembly Commission updated its budget requirements for 2024-25.

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

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.

### **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. The Terms of Reference for SMT are approved by me.

As the Clerk/Chief Executive, I chair 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 39.

SMT advises the Assembly Commission on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMT reviews progress against the priorities and objectives established in the Corporate Strategy and Corporate Plan and reviews progress on key operational issues.

SMT 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 and a review of its Terms of Reference on an annual basis. The last assessment was carried out by SMT in July 2024. 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 governance, risk management and control.

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, HM Treasury's Audit and Risk Assurance Committee Handbook, 2024 and the NIAO Good Practice Guide: Effective Audit and Risk Assurance Committees, 2025.

ACARC advises on the strategic processes for governance, risk management and control and the Governance Statement; the planned activity of Internal and External Audit and the results of their 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 three independent Non-Executive members, one of whom chairs the Committee, and an Assembly Commission Member. The presence of an independent chairperson and independent members 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 overleaf.

*Membership of ACARC (Four meetings held):*

Role	Name	Percentage of Meetings attended*
Acting Independent Chairperson (Acting until 9 November 2024) Independent Member	Dr Maurice Keady	75% (3/4)
Independent Chairperson (from 9 November 2024)	David Murphy	100% (2/2)
Assembly Commission Member (until 2 October 2024)	Robbie Butler MLA	100% (2/2)
Assembly Commission Member (from 2 October 2024)	Nuala McAllister MLA	100% (2/2)
Independent Member (from 8 November 2024)	Ivor Johnston	100% (2/2)
* The figures given in brackets represents the number of meetings attended over the number of meetings that took place during the specific period of time the individual was appointed to ACARC.		

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.

ACARC minutes are circulated to all Assembly Commission members when approved, are tabled at Assembly Commission meetings and are published on the Assembly website. The Terms of Reference and Annual Reports of ACARC are also published on the Assembly website, along with a Register of Interests of independent members.

ACARC produces an Annual Report summarising ACARC's work for the year past and presenting ACARC's opinion regarding the effectiveness of governance, risk management and control.

### **Internal Audit**

The Assembly Commission's Internal Audit function is outsourced to an external service provider and, 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 operates in conformance with the Global Internal Audit Standards. These define the purpose of internal auditing as follows:

*“internal auditing strengthens the organisation’s ability to create, protect and sustain value by providing the Board and management with independent, risk based and objective assurance, advice, insight and foresight.”*

The Internal Audit Framework and Value Charter was presented to, and agreed by, ACARC on 27 June 2023. This Framework and Charter included a three-year risk-based internal audit plan for the period 2023-24 to 2025-26. The 2024-25 plan was presented to, and agreed by, ACARC on 16 May 2024, along with an updated Framework and Charter. Status updates against the plan were presented to SMT and ACARC throughout the year.

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.

Progress against the 2023-24 Internal Audit Plan was monitored throughout the year, with regular meetings between Internal Audit and the Director of Corporate Services and SMT in line with the agreed protocol.

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. 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 2024-25 Internal Audit Plan, 9 reviews were undertaken, of which 8 resulted in a Satisfactory level of assurance and 1 resulted in Limited assurance. Limited assurance was provided in respect of the review of Information Services Office, including Cyber Security.

All of the recommendations made during the year were accepted by management and follow-up activity has further contributed to the assurance provided. A Follow-up Review of all recommendations made in 2023-24 was undertaken.

A draft Annual Assurance Report for 2024-25 was presented to ACARC in May 2025 which provides a Satisfactory level of assurance.

## **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 is provided under the terms of the Assembly Members (Staffing and Office Costs and Allowances) Determination (Northern Ireland) (the 'Determination') which was published on 7 February 2025.

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.

Similar principles are applied to payments made to political parties under the Financial Assistance to Political Parties (FAPP) Scheme 2024, which are also reviewed by an independent external auditor each year.

In October 2024, I commissioned a review surrounding the roles of two individuals employed by Assembly Members, in respect of whom costs were recovered under the 2016 Determination.

The review identified a small number of areas in which processes could be improved and these are being implemented.

### **Strategic Planning and Performance Management**

Details of performance against the Strategic Objectives set in the Annual Plan 2024-25 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 2024-25, the Assembly Commission reported two (2023-24; nil) personal data incidents to the ICO. In both cases the ICO advised that no further action was necessary.

### **Raising Concerns**

The 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 as part of the Staff Handbook and it sets out the approach which will be taken by the Assembly Commission if staff make a qualifying disclosure. In the past year, there have been no qualifying disclosures made 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 appropriately aligned with best practice and guidance. However, when any new or revised risk management guidance is published, which affects the Strategy, it is considered by SMT by exception.

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. A biennial training seminar is delivered to Heads of Business to support the application of the risk management strategy and provide a wider context for key staff to refine practices within the risk appetite.

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, five corporate risks were identified.

These are:

1. Major Incident Impacting Building Security;
2. Cyber Security Incident;
3. Personal Data Breaches or Data Loss;
4. Maintaining Appropriate Staff Skills and Corporate Knowledge;
5. Defects relating to the roof project present an operational, health and safety, financial and reputational risk to the Assembly.

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 quarterly review of Directorate risk registers by each Director and Heads of Business. These quarterly review meetings are attended by the Data Protection and Governance Officer.

Directors provide me with Assurance Stewardship Statements every six months and these 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 2024 and the end of March 2025. 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 Risk Management Self-Assessment took place in Autumn 2023 and was formally approved by SMT on 14 December 2023. The Cyber Security and Information Security Self-Assessment took place in October 2024 and was formally approved by SMT on 25 October 2024. The Fraud and Bribery Self-Assessment took place in September 2024 and was formally approved by SMT on 26 September 2024.

### **Anti-fraud and Anti-Bribery Issues**

The Fraud Prevention and Anti-Bribery Policy and associated Response Plan are reviewed on a biennial basis. These were most recently reviewed in February 2025. No incidents were reported and examined under the Response Plan during 2024-25.

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 most recent exercise was for 2024-25. The Fraud Risk analysis categorises individuals as high, medium, low or nil risk depending on their overall risk score, based on a matrix or risk logic and footprint score. For the 2024-25 exercise, the Assembly Commission reported 70 matches. Investigations into the 70 matches were completed in 2024-25, with no fraudulent activity identified and no further action required.

### **Budget Position and Authority**

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

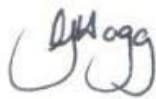
Budget constraints being experienced within the wider public sector continue to present a challenge for the operation of the Assembly Commission. In my role as Accounting Officer, I am content that the appropriate level of budgetary controls are in place and working efficiently to ensure that funding 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) 2025" as issued by DoF under DAO (DoF) 02/25.

While recognising the fact that the Assembly Commission is not an Executive 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 blue ink, appearing to read 'L Hogg', is positioned above the printed name.

**Lesley Hogg**  
**Accounting Officer**  
**Clerk/Chief Executive**  
**Date: 25 June 2025**



## **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 appointed to serve as members of the Assembly Commission) during 2024-25, were set by the 2016 Determination, and the Assembly Members (Pensions) Determination (Northern Ireland) 2016. These Determinations were made by the Independent Financial Review Panel (IFRP) 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.

In 2011, the Assembly passed the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 establishing a panel to make determinations in relation to the salaries, allowances and pensions payable to members of the Northern Ireland 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 hiatus between March 2017 and January 2020, a new Panel was not appointed.

Work on a Bill to reform and rename the panel, although started, was not completed before the dissolution of the Assembly on 28 March 2022. The Assembly Members (Remuneration Board) Bill was introduced in the Assembly on 4 February 2025 and has currently passed the Committee stage of the legislative process.

#### **Non-Executive Directors**

The Assembly Commission established ACARC to support the Accounting Officer, Assembly Commission and SMT in their responsibilities for issues of governance, risk management and control.

ACARC comprises three 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 April 2024 which included the following elements:

- A consolidated increase of £1,325 to all pay points.
- A one-step progression for staff who were not at the maximum point of their pay scale at 1 April 2024 and whose performance meets the stated requirements.
- A 3% increase to all salary supplements.
- A 3% increase to on-call allowances.
- An increase in paternity leave from 10 days to 15 days.

## **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.

### 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)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Edwin Poots MLA (from 12 February 2024)	38,000	6,063	-	-	11,000	4,000	49,000	10,000
Robbie Butler MLA (until 2 October 2024)	3,016	4,990	-	-	1,000	2,000	4,000	7,000
Andy Allen MBE MLA (from 7 October 2024)	2,903	-	-	-	1,000	-	4,000	-
Trevor Clarke MLA	6,000	4,990	-	-	2,000	1,000	8,000	6,000
Sinéad Ennis MLA (from 12 February 2024)	6,000	810	-	-	2,000	-	8,000	1,000
Nuala McAllister MLA (from 12 February 2024)	6,000	810	-	-	2,000	-	8,000	1,000
Colin McGrath MLA (from 12 February 2024)	6,000	810	-	-	2,000	1,000	8,000	2,000

*\*\*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 increases 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.

### Remuneration ACARC Members (audited)

Single total figure of remuneration						
ACARC	Fees (£)		Benefits in kind (to nearest £100)		Total (to nearest £1000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Dr Maurice Keady Acting Chairperson/ Member (Acting until 9 November 2024)	3,579	700	-	-	3,579	1,000
David Murphy Chairperson (from 9 November 2024)	1,704	-	-	-	1,704	-
Ivor Johnston Member (from 8 November 2024)	1,074	-	-	-	1,074	-

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

Single total figure of remuneration								
Officials	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits* (to nearest £1000)		Total (£'000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24 **	2024-25	2023-24
Lesley Hogg Clerk/Chief Executive	165-170	165-170	-	-	65,000	68,000	235-240	235-240
Tara Caul Director of Legal, Governance & Research Services	110-115	115-120	-	-	46,000	45,000	160-165	160-165
Gareth McGrath Director of Parliamentary Services	115-120	115-120	-	-	39,000	79,000	155-160	195-200
Steven Baxter Director of Corporate Services (from 17 April 2023)	115-120	95-100 (95-100 full year equivalent)	-	-	60,000	39,000	175-180	135-140

*\*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.*

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

## **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 accrued 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 2016 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 payable for holding the office of Assembly Commission Member was £6,000 (2023-24; £6,000). For the Speaker, the additional amount paid for holding office was £38,000 (2023-24; £38,000).

The salary figures reported here do not include the salary for a Member generally of £52,500 (2023-24; £52,000).

## **Benefits in kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind paid in 2024-25.

## Fair Pay Review Disclosures (audited)

### Pay Ratios

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 2024-25 was £165,000 - £170,000 (2023-24; £165,000 - £170,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2024-25	25 <sup>th</sup> percentile	Median	75 <sup>th</sup> percentile
Total remuneration (£)	34,732	42,164	53,538
Pay ratio	4.8:1	4.0:1	3.1:1

2023-24	25 <sup>th</sup> percentile	Median	75 <sup>th</sup> percentile
Total remuneration (£)	34,562	41,020	52,213
Pay ratio	4.9:1	4.1:1	3.2:1

There were no material movements in ratios in 2024-25 compared to 2023-24. 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 25<sup>th</sup> percentile, median and 75<sup>th</sup> percentile were £34,732 (2023-24; £34,562), £42,164 (2023-24; £41,020) and £53,538 (2023-24; £52,213) respectively.

In 2024-25, 0 (2023-24; 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £24,985 to £167,500 (2023-24; £22,757 to £167,500).

### Percentage Change in Remuneration

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.

## Accountability Report – Remuneration and Staff Report

Percentage change for:	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	1.2%	7.7%
Highest paid director's salary and allowances	0.0%	13.6%

No performance pay or bonuses were payable in these years.

### Pensions Benefits -Assembly Commission Members (audited)

Assembly Commission Members	Accrued pension at pension age as at 31/3/25	Real increase in pension at Pension age	CETV at 31/3/25	CETV at 31/3/24	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Edwin Poots MLA (from 12 February 2024)	10-15	0-2.5	179	162	8
Robbie Butler MLA (until 2 October 2024)	0-2.5	0-2.5	9	8	1
Andy Allen MBE MLA (from 7 October 2024)	0-2.5	0-2.5	1	-	-
Trevor Clarke MLA	0-2.5	0-2.5	16	14	1
Sinéad Ennis MLA (from 12 February 2024)	0-2.5	0-2.5	1	-	1
Nuala McAllister MLA (from 12 February 2024)	0-2.5	0-2.5	1	-	1
Colin McGrath MLA (from 12 February 2024)	0-2.5	0-2.5	5	4	1

### Assembly Commission pensions

Pension benefits for Assembly Commission members are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS).

In 2011, the Assembly passed the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 establishing a panel to make determinations in relation to the salaries, allowances and pensions payable to members of the Northern Ireland 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. A Bill to reform and rename the panel, although

started, was not completed before the dissolution of the Assembly on 28 March 2022. The Assembly Members (Remuneration Board) Bill was introduced in the Assembly on 4 February 2025 and has currently passed the Committee stage of the legislative process.

In April 2016 the Independent Financial Review Panel (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 Assembly Members' Pension Scheme (Northern Ireland) 2016.

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 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 the new Remuneration Board once it is established.

Assembly Commission members also accrue a Member's pension under the 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, taking 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 an MLA.

Pension benefits for all other Assembly Commission members are provided on a career average (CARE) basis.

Pension benefits for Assembly Commission members are payable at the same time as Member's pension benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Prices Index. 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 salary, depending on the accrual rate. The contribution



paid by Assembly Commission members in the CARE Scheme is 9% of the Assembly Commission salary.

There is also an employer 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 2023 triennial valuation of the AMPS by the Government Actuary's Department, the employer contribution rate remained unchanged and continues to be paid at 17.1%.

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. Assembly Commission members under transitional protection arrangements may retire at age 65. Assembly Commission members in the CARE scheme have a pension age aligned to the 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).

### **The real increase in the value of the CETV**

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

### **Pension Benefits – Officials (audited)**

	Accrued pension at pension age as at 31/3/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24*	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Lesley Hogg Clerk/Chief Executive	45-50	2.5-5	713	608	44	-
Tara Caul Director of Legal, Governance & Research Services	35-40	2.5-5	597	512	31	-
Gareth McGrath Director of Parliamentary Services	45-50	0-2.5	910	846**	24	-
Steven Baxter Director of Corporate Services	5-10	2.5-5	77	29	4	-

*\*The pension benefits of any members affected by the [Public Service Pensions Remedy](#) which were reported in 2022-23 based on **alpha** membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2023-24 based on PCSPS (NI) membership for the same period.*

*\*\*A correction was made to reported Alpha benefits for 2023-24 which has resulted in a small difference in the carried forward 2023-24 reported figure.*

### **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.

Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 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).

### McCloud Judgment and 2015 Remedy

In 2018, the Court of Appeal found that the transitional 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 have been taken by DoF to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- Ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- Providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

DoF is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules.

As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice.

There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

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 [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

### Alpha

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).

### Information on the PCSPS (NI) – Closed Scheme

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.

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%.

Benefits in Classic accrued 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 accrued 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.

### Partnership Pension Account

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).

### Annual Benefit Statements

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 [Civil Service Pensions \(NI\)](#).

### Pension Increases

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 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

### Employee Contribution Rates

Employee contribution rates for all members for the periods covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows<sup>2</sup>:

Annualised Rate of Pensionable Earnings (Salary Bands)		Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
1 April 2024 to 31 March 2025		1 April 2025 to 30 June 2025		
From	To	From	To	
£0	£26,302.49	£0	£27,091.99	4.6%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965.00 and above		£165,794.00 and above		8.05%

<sup>2</sup> Rates are expected to change mid-year as a result of the outcome of the [consultation on Scheme Yield and Member Contributions](#)

## 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).

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes.

In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at

[Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK.](#)

**As at the year-end there** have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

## Real increase in CETV

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

## Staff Costs:

*The following section is subject to audit*

	£'000	£'000	£'000	2024-25 £'000	2023-24 £'000
	Permanently employed staff*	Agency, Temporary and Inward Seconded Staff**	Members	Total	Total
Wages and salaries	15,659	1,830	5,385	22,874	18,998
Social security costs	1,684	-	688	2,372	2,015
Other pension costs	5,066	-	891	5,957	5,254
<b>Sub Total</b>	<b>22,409</b>	<b>1,830</b>	<b>6,964</b>	<b>31,203</b>	<b>26,267</b>
Less recoveries in respect of outward secondments	(12)	-	-	(12)	(50)
Less recoveries in respect of Ministerial Salaries	-	-	(597)	(597)	(94)
<b>Total net costs **</b>	<b>22,397</b>	<b>1,830</b>	<b>6,367</b>	<b>30,594</b>	<b>26,123</b>

\* There were no staff costs incurred in respect of Special Advisers in 2024-25 (2023-24; £nil).

\*\* Of the total Agency, Temporary and Inward Seconded staff costs, £10k has been charged to capital (2023-24; £nil) with all other staff costs charged to programme costs.

## Temporary Staff

The Assembly Commission made payments of £1,727,396 (2023-24; £1,074,935) in relation to temporary workers during the year.

## Pensions

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but (insert employer's name) is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 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 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

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. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS (NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for DoF to consult on changes to the scheme. Further information can be found on the DoF website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2024-25, employers' contributions of £5,061,341 were payable to the NICS pension arrangements (2023-24; £4,279,322) at a rate of 34.25% (2023-24; were payable at one of three rates in the range 28.7% to 34.2%) of pensionable pay.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £4,685 (2023-24; £3,970) 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% (2023-24; 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 £162, 0.5% (2023-24; £141, 0.5%) of pensionable pay were payable to the NICS Pension schemes to cover the cost of the future provision of lump 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.

Four members of staff (2023-24; 3) retired early on ill-health grounds; the total additional pension liabilities in the year amounted to £42,643 (2023-24; £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 2023 by GAD, with the final report being considered by the Trustees in April 2025 and laid before the Assembly in May 2025. The value of the assets and liabilities at the accounting date has been determined by calculating the assets and liabilities as at 31 March 2023, using data for the 2023 actuarial valuation, and rolling forward those assets and liabilities to the accounting date. It should be noted that the results may differ from those that would emerge following a full actuarial review.

For 2024-25, contributions of £0.9m (2023-24; £0.8m) were paid to AMPS by the Assembly Commission. From 1 April 2023 contributions were at a rate of 17.1% pensionable pay, as determined by GAD and advised by HM Treasury. Further disclosures can be found in Note 5 "Members' and Staff related Costs". During the period when there was no Executive, the Secretary of State brought forward legislation which meant that any reduction to Members' salaries did not impact on the accrual of pension benefits. The 2023-24 figure does not include the additional liability of £0.1 million which was due and paid by the Assembly Commission on behalf of participating Members of AMPS while the salaries payable were reduced.

During the year, no Members retired due to ill health (2023-24; 1). 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 2025 Determination. The total amount paid by way of ill health retirement allowance was £nil (2023-24; £26,000).

## Average number of persons employed

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

				2024-25 Number	2023-24 Number
Objective	Permanently employed staff	Agency, Temporary and Inward Seconded	Members	Total	Total
1	343	35	90	468	432
<b>Total</b>	<b>343</b>	<b>35</b>	<b>90</b>	<b>468</b>	<b>432</b>

During 2024-25, an average of 2 members of Assembly Commission staff (2023-24; 3) were redeployed externally to other legislatures and public sector employers.

The Assembly Commission has one agency worker brought in exclusively for capital projects (2023-24; nil).

The rate of staff turnover was 3.8% (2023-24; 5.3%).

## Directors, Senior Managers and Employees (audited)

As at 31 March 2025, the number of permanent employed Directors, senior managers and employees split by gender was as follows:

Role	Female	Male
Senior managers	2	2
Employees (not including senior managers)	169	182
<b>Total</b>	<b>171</b>	<b>184</b>

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.

## Compensation Schemes – exit packages (audited)

There was £nil compensation payments made in 2024-25 (2023-24; £nil).

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

No staff left due to early retirement or voluntary exit arrangements.

### **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 2024-25.

### **Consultancy (audited)**

The Assembly Commission made payments of £126,008 (2023-24; £184,672) to external consultants during the year.

## **Staff Policies and Other Employee Matters**

### **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.

The Assembly Commission is a Disability Confident Committed Employer and in relation to our recruitment, we have committed to:

- Ensuring our recruitment process is inclusive and accessible;
- Communicating and promoting vacancies;
- Offering an interview to disabled people who meet the essential criteria for the job (the Guaranteed Interview Scheme); and
- Anticipating and providing reasonable adjustments as required.

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 Northern Ireland 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) as a trade union 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 Joint Agreement sets 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 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 2024 and had a response rate of 78%. Following the publication of the survey results, staff have analysed the survey results to fully understand the key themes, challenges, and opportunities that have emerged. They have also met with SMT and Heads of Business, to discuss the results and to gain greater understanding of context and themes. At an organisational level there are currently a number of ongoing development projects which will contribute to the feedback received from the Staff Survey including the development of new Leadership Competencies; a review of performance management and work on parliamentary culture.

The Assembly Commission recognises the importance of employee health and wellbeing and a Health and Wellbeing Group 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 established a new Organisational Development and Learning Team. At a corporate level, this Team will support the delivery of Assembly Commission tailored learning interventions. 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 Assembly Commission staff absence rate of 4.8% during 2024–25 (6.5%; 2023-24). 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 2024-25 was 10.7 days (14.3 days; 2023-24).

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 (FReM) 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 Northern Ireland 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)). Further guidance can be found here:

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2024-to-2025>

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.

Assembly Accountability Report and Audit Report –  
Statement of Outturn against Assembly Supply

**Summary tables – mirror Part 1 of the Estimates**

**Summary table, 2024-25, all figures presented in £000**

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving/ (excess)			Prior Year Outturn Total 2023-24
		Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Non-Voted	Total	
<b>Departmental Expenditure Limit</b>											
Resource	SOAS 1.1	51,497	(2)	51,495	54,498	(10)	54,488	3,001	(8)	2,993	46,660
Capital	SOAS 1.2	2,016	-	2,016	2,163	-	2,163	147	-	147	3,045
<b>Total</b>		<b>53,513</b>	<b>(2)</b>	<b>53,511</b>	<b>56,661</b>	<b>(10)</b>	<b>56,651</b>	<b>3,148</b>	<b>(8)</b>	<b>3,140</b>	<b>49,705</b>
<b>Annually Managed Expenditure</b>											
Resource	SOAS 1.1	18	-	18	667	-	667	649	-	649	2,673
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>18</b>	<b>0</b>	<b>18</b>	<b>667</b>	<b>0</b>	<b>667</b>	<b>649</b>	<b>0</b>	<b>649</b>	<b>2,673</b>
<b>Total Budget</b>											
Resource	SOAS 1.1	51,515	(2)	51,513	55,165	(10)	55,155	3,650	(8)	3,642	49,333
Capital	SOAS 1.2	2,016	-	2,016	2,163	-	2,163	147	-	147	3,045
<b>Total Budget Expenditure</b>		<b>53,531</b>	<b>(2)</b>	<b>53,529</b>	<b>57,328</b>	<b>(10)</b>	<b>57,318</b>	<b>3,797</b>	<b>(8)</b>	<b>3,789</b>	<b>52,378</b>
<b>Non-Budget</b>											
Resource	SOAS 1.1	-	-	-	-	-	-	-	-	-	-
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Budget Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budget and Non Budget</b>		<b>53,531</b>	<b>(2)</b>	<b>53,529</b>	<b>57,328</b>	<b>(10)</b>	<b>57,318</b>	<b>3,797</b>	<b>(8)</b>	<b>3,789</b>	<b>52,378</b>

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

Assembly Accountability Report and Audit Report –  
Statement of Outturn against Assembly Supply

**Net Cash Requirement 2024-25, all figures presented in £000**

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving/ (excess)	Prior Year Outturn Total 2023-24
<b>Net Cash Requirement</b>	<b>SOAS 3</b>	48,542	51,883	3,341	46,109

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



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

**Notes to the Statement of Outturn against Assembly Supply 2024-25 (£000)**

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)	Prior Year Outturn Total  2023-24
	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	-	-	-	54,478	(2,981)	51,497	51,497	54,498	-	54,498	3,001	46,660
Total-voted DEL	-	-	-	54,478	(2,981)	51,497	51,497	54,498	-	54,498	3,001	46,660
Non-voted Expenditure												
2.Consolidated Fund receipts (non-retainable income)	-	-	-	-	(2)	(2)	(2)	(10)	-	(10)	(8)	-
Total Spending in DEL	-	-	-	54,478	(2,983)	51,495	51,495	54,488	-	54,488	2,993	46,660
Spending in Annually Managed Expenditure (AME) Voted Expenditure												
3. Administration provisions & Members’ Pension Finance Costs	-	-	-	18	-	18	18	667	-	667	649	2,673
Total Spending in AME	-	-	-	18	-	18	18	667	-	667	649	2,673
Total Non Budget												
Total resource												
Of Which:												
Voted Expenditure							51,515	55,165		3,650	49,333	
Non Voted Expenditure							(2)	(10)		(8)	-	

Detailed explanations of the variances are given in the Detailed Financial Performance Analysis, in the Performance Report, starting on page 29.

The notes on pages 98 to 122 form part of these accounts.

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

**SOAS 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 2023-24
	Gross	Income	Net	Total	Total	Virements*	Total inc. virements		
<b>Spending in departmental Expenditure Limits (DEL) Voted Expenditure</b>									
1. Administration and Support costs	2,016	-	2,016	2,016	2,163	-	2,163	147	3,045
<b>Total capital</b>	<b>2,016</b>	<b>-</b>	<b>2,016</b>	<b>2,016</b>	<b>2,163</b>	<b>-</b>	<b>2,163</b>	<b>147</b>	<b>3,045</b>

*\*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 Detailed Financial Performance Analysis, in the Performance Report, starting on page 29.

The notes on pages 98 to 122 form part of these accounts.

## SOAS 2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2024-25 £000	Prior Year Outturn Total, 2023-24 £000
<b>Total Resource Outturn</b>	<b>SOAS 1.1</b>	<b>51,515</b>	<b>49,333</b>
Less: Income paid/payable to the Consolidated Fund		(2)	(7)
<b>Total</b>		<b>(2)</b>	<b>(7)</b>
<b>Net Expenditure in Consolidated Statement of Comprehensive Net Expenditure</b>	<b>SOCNE</b>	<b>51,513</b>	<b>49,326</b>

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 expenditure, linking the SOAS to the financial statements.

The notes on pages 98 to 122 form part of these accounts.

### SOAS 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
<b>Total Resource Outturn</b>	<b>SOAS 1.1</b>	<b>51,513</b>	<b>55,155</b>	<b>3,642</b>
<b>Total Capital Outturn</b>	<b>SOAS 1.2</b>	<b>2,016</b>	<b>2,163</b>	<b>147</b>
<i>Adjustments to remove non-cash items:</i>				
Depreciation, impairments and revaluations		(4,416)	(4,495)	(79)
Members' Pension finance costs	<b>3.a</b>	(500)	(1,310)	(810)
New provisions, and adjustments to previous Provisions		(6)	-	6
Prior period adjustments		-	-	-
Other non-cash items		-	-	-
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in inventories		-	-	-
Increase/(decrease) in receivables		547	(180)	(727)
(Increase)/decrease in payables		(1,102)	(103)	999
Use of provisions	<b>16</b>	488	643	155
<b>Total</b>		<b>48,540</b>	<b>51,873</b>	<b>3,333</b>
<b>Removal of non-voted budget items</b>				
Other Adjustments		2	10	8
<b>Net cash requirement</b>		<b>48,542</b>	<b>51,883</b>	<b>3,341</b>

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

Detailed explanations of the variances are given in the Detailed Financial Performance Analysis, in the Performance Report, starting on page 29.

For Resource DEL, the largest contributor to the underspend of £3.001 million was lower than anticipated expenditure on the office cost expenditure payable to Members, particularly in respect of the operation of their constituency offices (£1.624 million). A further £0.744 million was underspent on the Admin costs, which are the costs associated with running Parliament Buildings, and £0.404 million was underspent on staff salaries. There was an underspend on depreciation charges for the year, and the remaining net variance was across a

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

number of expenditure categories.

For Capital DEL, the outturn was £2.016 million against the SSE position of £2.163 million, an underspend of £0.147 million, which was due to delay in completion of a number of projects until next year. Some of the underspend was utilised, bringing forward the purchase of IT infrastructure which had originally been planned for 2025-26.

For AME, an underspend of £0.649 million arose, which was mostly due to the net impact of lower than anticipated service costs for Members' pensions.

The notes on pages 98 to 122 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 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 2024-25 £000		Prior Year, 2023-24 £000	
		Income (Accruals)	Receipts (Cash basis)	Income (Accruals)	Receipts (Cash basis)
Income in budgets surrendered to the Consolidated Fund (resource)		-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)		2	2	7	7
<b>Total amount payable to the Consolidated Fund</b>		<b>2</b>	<b>2</b>	<b>7</b>	<b>7</b>

The notes on pages 98 to 122 form part of these accounts.

## **Other Assembly Accountability Disclosures**

### **i. Losses and special payments**

The following section is subject to audit

There was 0 Loss or Special Payments (2023-24; 1) identified during 2024-25.

### **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 remote but are still in the scope of IAS 37. No remote contingent liabilities exist at the reporting date.

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

DoF is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and the wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

I hereby approve the Assembly Commission's Resource Accounts for the year ended 31 March 2025.

**Signed:**



**Lesley Hogg**  
**Accounting Officer**  
**Clerk/Chief Executive**  
**Date: 25 June 2025**

## **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 2025 under the Government Resources and Accounts Act (Northern Ireland) 2001.

The financial statements comprise:

- Statement of Financial Position as at 31 March 2025;
- 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 the 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 2025 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 2025 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 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 Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it 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 certificate.

### **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 certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion, 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 and Accountability Report.

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report subject to audit 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;
- ensuring such internal controls as deemed necessary to enable the preparation of financial statements to be 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 the Northern Ireland Assembly Commission's financial statements to material misstatement, 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;
- 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; and
- 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.

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](http://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 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

30 June 2025

## Financial Statements

### Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

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.

	Note	2024-25 £000	2023-24 £000
Other operating income	5	(2,983)	(160)
<b>Total Operating Income</b>		<b>(2,983)</b>	<b>(160)</b>
Staff Costs	3, 4	31,193	26,267
Purchase of goods and services	3a	18,381	16,690
Depreciation and impairment charges	3a	4,416	3,856
Members' Pension finance cost	3a	500	200
Administrative Provisions	3a	6	2,473
Other operating expenditure	3a	-	-
<b>Total operating expenditure</b>		<b>54,496</b>	<b>49,486</b>
<b>Net operating expenditure</b>		<b>51,513</b>	<b>49,326</b>
<b>Net expenditure for the year</b>		<b>51,513</b>	<b>49,326</b>
Notional Audit Costs	3b	82	71
<b>Total Notional Costs</b>		<b>82</b>	<b>71</b>
<b>Net Expenditure for the year including notionals</b>		<b>51,595</b>	<b>49,397</b>
<b>Other comprehensive net expenditure</b>			
Items which will not be reclassified to net operating expenditure:			
• Net (gain)/loss on revaluation of Heritage assets, property, plant and equipment	7	(1,809)	(5,842)
• Actuarial loss/(gain) on pension scheme liabilities	16	(6,200)	(800)
<b>Comprehensive net expenditure for the year</b>		<b>43,586</b>	<b>42,755</b>

The notes on pages 98 to 122 form part of these accounts.

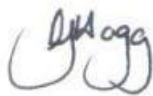
## Statement of Financial Position as at 31 March 2025

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.

	Note	2024-25 £000	2023-24 £000
<b>Non-current assets:</b>			
Property, plant & equipment, Heritage Assets	6	160,615	162,164
Intangible assets	7	984	26
Pension Asset	4	3,400	-
<b>Total non-current assets</b>		<b>164,999</b>	<b>162,190</b>
Trade & other receivables	14	1,503	956
Cash & cash equivalents	13	1,258	298
<b>Total current assets</b>		<b>2,761</b>	<b>1,254</b>
<b>Total assets</b>		<b>167,760</b>	<b>163,444</b>
<b>Current liabilities</b>			
Trade and other payables	15	(6,150)	(4,088)
<b>Total current liabilities</b>		<b>(6,150)</b>	<b>(4,088)</b>
<b>Total assets less current liabilities</b>		<b>161,610</b>	<b>159,356</b>
<b>Non-current liabilities</b>			
Provisions	16	(2,236)	(5,018)
<b>Total non-current liabilities</b>		<b>(2,236)</b>	<b>(5,018)</b>
<b>Total assets less total liabilities</b>		<b>159,374</b>	<b>154,338</b>
<b>Taxpayers' equity and other reserves:</b>			
General fund		61,161	63,634
Pension reserve		3,400	(2,300)
Revaluation reserve		94,813	93,004
<b>Total equity</b>		<b>159,374</b>	<b>154,338</b>

The notes on pages 98 to 122 form part of these accounts.

**Signed:**



**Lesley Hogg**  
Accounting Officer  
Clerk/Chief Executive  
Date: 25 June 2025

## Statement of Cash Flows for the year ended 31 March 2025

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.

	Note	2024-25 £000	2023-24 £000
<b>Cash flows from operating activities</b>			
Net expenditure for the year including notionals		(51,595)	(49,397)
Adjustments for non-cash transactions	<b>3a, 3b</b>	5,004	6,599
(Increase) in trade and other receivables		(547)	(78)
<i>less movements in receivables relating to items not passing through the SOCNE</i>		-	-
(Decrease) in trade and other payables		2,062	(252)
<i>Less movements in payables relating to items not passing through the SOCNE</i>		(1,316)	476
<i>Use of Provisions</i>		(488)	(40)
<b>Net cash outflow from operating activities</b>		<b>(46,880)</b>	<b>(42,692)</b>
Purchase of property, plant and equipment	<b>6</b>	(677)	(3,350)
Purchase of intangible assets	<b>7</b>	(967)	(19)
Purchase of heritage assets		(16)	(42)
<b>Net cash outflow from investing activities</b>	<b>SOAS3</b>	<b>(1,660)</b>	<b>(3,411)</b>
<b>Cash flows from financing activities</b>			
From the Consolidated Fund (Supply) - current year		49,500	46,000
<b>Net financing</b>		<b>49,500</b>	<b>46,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund</b>		<b>960</b>	<b>(103)</b>
Payments of amounts due to the Consolidated Fund		-	(7)
<b>Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund</b>		<b>960</b>	<b>(110)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>13</b>	<b>298</b>	<b>408</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>13</b>	<b>1,258</b>	<b>298</b>

The notes on pages 98 to 122 form part of these accounts.



## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

This statement shows the movement in the year 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), "revaluation reserves" and "pension reserves". The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. Pension Reserve shows the movement in actuarial gains or losses on pension scheme liabilities. 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
<b>Balance at 31 March 2023</b>		66,658	87,162	(2,900)	150,920
Net Assembly Funding – drawn down		46,000	-	-	46,000
Net Assembly Funding – deemed supply		401	-	-	401
Supply (payable)/receivable adjustment		(292)	-	-	(292)
Comprehensive Net Expenditure for the year	<b>SOCNE</b>	(49,397)	5,842	800	(42,755)
CFERs payable to the Consolidated Fund		(7)	-	-	(7)
Auditors Remuneration	<b>3</b>	71	-	-	71
Non-cash charges – other		-	-	-	-
Transfers between reserves		200	-	(200)	-
<b>Balance at 31 March 2024</b>		<b>63,634</b>	<b>93,004</b>	<b>(2,300)</b>	<b>154,338</b>
Net Assembly Funding – drawn down		49,500	-	-	49,500
Net Assembly Funding – deemed supply		292	-	-	292
Supply (payable)/receivable adjustment		(1,250)	-	-	(1,250)
Comprehensive Net Expenditure for the year	<b>SOCNE</b>	(51,595)	1,809	6,200	(43,586)
CFERs payable to the Consolidated Fund		(2)	-	-	(2)
Auditors Remuneration	<b>3</b>	82	-	-	82
Non-cash charges – other		-	-	-	-
Transfers between reserves		500	-	(500)	-
<b>Balance at 31 March 2025</b>		<b>61,161</b>	<b>94,813</b>	<b>3,400</b>	<b>159,374</b>

The notes on pages 98 to 122 form part of these accounts.

## The Northern Ireland Assembly Commission Annual Report and Accounts 2024-25

### Notes to the Accounts

#### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2024-25 FReM issued by 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 2024-25 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 are depreciated over their useful life on a straight-line basis. The threshold for capitalisation as a non-current asset is £5,000. However, for specific lower value items, capitalisation of grouped expenditure may still be permitted, where the expenditure is deemed to be material to the Assembly Commission.

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:

- Recoupment of salary costs of staff seconded to other public sector bodies.
- Recoupment of ministerial salaries to Northern Ireland Departments.
- Other sundry revenue

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 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 UK 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 5.65% 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 IAS 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; and
- 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 IAS 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 IAS 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 replaces IFRS 4 Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard. This will have no impact on the Assembly Commission.

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The Public Sector implementation date is not yet confirmed. The impact of IFRS 18 on the Public Sector is still being assessed.

In December 2023 Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation:

References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).

An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:

- A quinquennial revaluation supplemented by annual indexation;
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years;
- For non-property assets only, appropriate indices; and
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

The 2025-26 FReM will include new guidance on accounting for social



benefits. The 2025-26 FReM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances.

### **1.19 Notional Charges**

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

### **1.20 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 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**

	Note	2024-25 £'000	2023-24 £'000
<b>Staff Costs*</b>			
Wages and Salaries	4	22,864	18,998
Social Security Costs	4	2,372	2,015
Other Pension Costs	4	5,957	5,254
<b>Payments to Members</b>			
Constituency costs (incl staff)		10,645	9,966
Members' winding-up costs		23	35
Members' Travel		322	264
Members' Other costs		37	37
Party Allowance		897	652
<b>Other Costs</b>			
Premises		1,442	1,386
Office running costs		383	292
Contracted services		2,164	1,737
Repairs & maintenance		1,954	1,401
Staff travel, subsistence and training		285	205
Miscellaneous expenses		717	715
<b>Total cash items</b>		<b>50,062</b>	<b>42,957</b>
<b>Non-cash items</b>			
Depreciation		4,416	3,856
Pension Finance costs		500	200
Permanent diminution of assets		-	-
Reversal of previous impairment loss		-	-
Release of Provisions	16	(505)	(185)
Provisions: provided in year	16	23	2,658
(Profit)/Loss on disposal of assets		-	-
<b>Total non-cash items</b>		<b>4,434</b>	<b>6,529</b>
<b>Total</b>		<b>54,496</b>	<b>49,486</b>

\*Further analysis of staff costs is located in the Staff Report in the Accountability Report. In addition to the staff costs included in programme expenditure, £10k is included in Property, plant and equipment (Information Technology) relating to a Technical Coordinator temporary agency worker, brought in to manage the website redevelopment project.

**3.b Notional Audit Costs**

	2024-25 £'000	2023-24 £'000
Department	82	71
<b>Total notional audit costs</b>	<b>82</b>	<b>71</b>

**4 Member and Staff Related costs****4.1 Staff numbers and related costs**

Staff costs comprise:

	2024-25 £'000 Total	2023-24 £'000 Total
Wages and salaries*	22,874	18,998
Social security costs	2,372	2,015
Other pension costs	5,957	5,254
<b>Sub Total</b>	<b>31,203</b>	<b>26,267</b>
Less recoveries in respect of outward secondments	(12)	(50)
Less recoveries in respect of Ministerial Salaries	(597)	(94)
<b>Total net costs</b>	<b>30,594</b>	<b>26,123</b>

\* Of the total staff costs, £10k has been charged to capital (2023-24; £nil) with all other staff costs charged to programme costs.

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:**

	Note	2024-25 £'000	2023-24 £'000
Present value of scheme liabilities		(41,600)	(45,700)
Fair value of scheme assets		45,000	43,400
<b>Net asset/(liability)</b>	<b>16</b>	<b>3,400</b>	<b>(2,300)</b>

**Amount in the Statement of Financial Position:**

	Note	2024-25 £'000	2023-24 £'000
Liabilities		-	(2,300)
Assets		3,400	-
<b>Net asset/(liability)</b>	<b>16</b>	<b>3,400</b>	<b>(2,300)</b>

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

	Note	2024-25 £'000	2023-24 £'000
Current Service cost		1,200	1,000
Past Service cost		-	-
Interest on pension liability		2,200	2,000
Interest on scheme assets		(2,000)	(1,900)
		<b>1,400</b>	<b>1,100</b>

Allocated in the account as:

	Note	2024-25 £'000	2023-24 £'000
Other pension costs (contribution by employer)		900	900
Members' Pension Finance cost (Net)	<b>3</b>	500	200
		<b>1,400</b>	<b>1,100</b>

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

	Note	2024-25 £'000	2023-24 £'000
Actual return less interest on scheme assets		300	1,200
Experience gains and (losses) arising on pension liabilities		(1,300)	(100)
Changes in assumptions		7,200	(300)
<b>Net actuarial gain recognised in SCITE</b>		<b>6,200</b>	<b>800</b>

**Movements in liabilities during the year:**

	Note	2024-25 £'000	2023-24 £'000
Liabilities at 1 April		45,700	43,900
Current service cost (net of member contributions)		1,200	1,000
Past service cost		-	-
Member contributions (including net transfers-in)		500	300
Benefits paid during the year		(1,800)	(1,800)
Interest on pension liability		2,200	2,000
Admin expenses paid from scheme assets		(300)	(100)
Changes in assumptions		-	300
Actuarial (gains)/losses		(5,900)	100
<b>Liabilities at 31 March</b>		<b>41,600</b>	<b>45,700</b>

**Movements in assets during the year:**

	Note	2024-25 £'000	2023-24 £'000
Assets at 1 April		43,400	41,000
Interest on scheme assets		2,000	1,900
Actual return less interest on scheme assets		300	1,200
Contributions by Assembly Commission		900	900
Contributions by Members (including net transfers-in)		500	300
Admin expenses paid from scheme assets		(300)	(100)
Benefits paid and expenses		(1,800)	(1,800)
<b>Closing fair value of scheme assets 31 March</b>		<b>45,000</b>	<b>43,400</b>

The Assembly Commission expects to contribute £0.9m to the Members' Pension scheme in 2025-26.

**Principal actuarial assumptions at the Statement of Financial Position date:**

	2024-25 £'000	2023-24 £'000
Discount rate	5.65%	4.75%
Future salary increases	4.25%	4.25%
Future pension increases (CPI)	2.75%	2.75%
Real discount rate (net of CPI)	2.80%	1.95%

This year, the Assembly Commission has applied an 'asset ceiling' to its defined pension benefit asset. An asset ceiling is employed to ensure that an organisation's statement of financial position accurately reflects how the value of any defined pension benefit surplus is affected by the pension

scheme's rules and funding requirements.

The process for measuring the defined benefit asset is described in IAS 19, which states that *"An entity is required to recognise the net defined benefit liability or asset in its statement of financial position. However, the measurement of a net defined benefit asset is the lower of any surplus in the fund and the 'asset ceiling' (i.e. the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan)".*

GAD have provided two possible interpretations of the potential reductions in future service contributions, in consideration of the asset ceiling. Under both of the scenarios, the present value of the reduced future service contributions is greater than the surplus, which allows for the full surplus to be accounted for in the resource accounts.

GAD has calculated the net defined pension benefit surplus for 2024-25 to be £3.4m, which has been recognised in the statement of financial position.

	As at 31 March 2025			As at 31 March 2024 Restated		
	Men	Female members	Widows	Men	Female members	Widows
<b>Current pensioners</b>	23.6	25.5	24.4	23.7	25.3	24.1
<b>Future pensioners *</b>	25.0	26.9	25.8	25.3	26.8	25.6

*\* The life expectancy from age 65(2023-24; 65) of active and deferred members will depend on their current age. This table shows the life expectancy from age 65(2023-24; 65) for active members currently aged 45.*

### **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 1.0% and the change in total liabilities by circa £0.3m.

If the real rate of return in excess of pension changes by 1.0% the total actuarial liability would change by about 17.0% and the change in total liabilities by circa £6.9m.

If longevity at retirement were assumed to be 2 years greater, this would increase the total actuarial liability by about 7.0% and would increase total liability by circa £2.7m.

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 UK Supreme Court gave notice that permission to appeal McCloud had been refused, a written ministerial statement made by the Chief Secretary to the Treasury set out the government's intention to remedy this discrimination across all public service pension schemes.

The AMPS is not covered by HM Treasury guidance, 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 2024 which are published and can be found at:

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

## 5 Income – Other Operating Income

	Note	2024-25 £'000	2023-24 £'000
Recoupment of seconded staff salaries		12	50
Recoupment of Ministerial Salaries		597	94
Other Income		2,374	16
<b>Total</b>		<b>2,983</b>	<b>160</b>

Included in Other income for 2024-25 is income from the full and confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project

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****2024-25**

	Land	Buildings	Information technology	Office equipment	Security equipment	Furniture and fittings	Art and antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>								
At 1 April 2024	7,000	148,619	2,239	4,198	558	839	872	164,325
Additions	-	101	712	72	39	109	16	1,049
Disposals	-	-	-	-	-	-	-	-
Revaluations	-	(1,143)	-	-	-	-	-	(1,143)
<b>At 31 March 2025</b>	<b>7,000</b>	<b>147,577</b>	<b>2,951</b>	<b>4,270</b>	<b>597</b>	<b>948</b>	<b>888</b>	<b>164,231</b>
<b>Depreciation</b>								
At 1 April 2024	-	-	757	707	191	506	-	2,161
Charged in year	-	2,952	485	826	93	51	-	4,407
Disposals	-	-	-	-	-	-	-	-
Revaluations	-	(2,952)	-	-	-	-	-	(2,952)
<b>At 31 March 2025</b>	<b>-</b>	<b>-</b>	<b>1,242</b>	<b>1,533</b>	<b>284</b>	<b>557</b>	<b>-</b>	<b>3,616</b>
<b>Carrying amount</b>								
<b>At 31 March 2025</b>	<b>7,000</b>	<b>147,577</b>	<b>1,709</b>	<b>2,737</b>	<b>313</b>	<b>391</b>	<b>888</b>	<b>160,615</b>
<b>At 31 March 2024</b>	<b>7,000</b>	<b>148,619</b>	<b>1,482</b>	<b>3,491</b>	<b>367</b>	<b>333</b>	<b>872</b>	<b>162,164</b>
<b>Asset financing</b>								
Owned	7,000	147,577	1,709	2,737	313	391	888	160,615
<b>At 31 March 2025</b>	<b>7,000</b>	<b>147,577</b>	<b>1,709</b>	<b>2,737</b>	<b>313</b>	<b>391</b>	<b>888</b>	<b>160,615</b>



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 2025. The valuation of the Parliament buildings is determined using the Depreciated Replacement Cost (DRC) method, which is appropriate for specialised assets where no active market exists for direct comparison. Depreciation is assessed using the S-curve methodology, which reflects a more realistic pattern of obsolescence: minimal in the early years, accelerating during the mid-life phase, and slowing again towards the end of the assets estimated life (currently assessed at three years). The Remaining Life (R.L.) of the asset, a key input in the valuation process, can vary from year to year. The last reduction of one year in the overall R.L. occurred in 2018, and a similar adjustment has been made in 2025, and this change is a direct result of applying the S-curve model to reflect the building's ageing profile. A one-year reduction in R.L. leads to a corresponding decrease in the building's overall value. Therefore, the valuation for 2025 reflects a lower R.L. and, consequently, a reduced asset value compared to 2024.

Other property, plant and equipment have been depreciated over their 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 last conducted in 2021-22, which indicated that its value at 31 March 2022 was £1.074m. This has since been increased by £64k and now stands at £1.138m as at 31 March 2025. This increase represents the purchase of four new portraits of former officeholders. 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.

**2023-24**

	Land	Buildings	Information technology	Office equipment	Security equipment	Furniture and fittings	Art and antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>								
At 1 April 2023	7,000	145,750	1,154	2,418	596	733	830	158,481
Additions	-	-	1,084	1,780	5	114	42	3,025
Disposals	-	-	-	-	(42)	(8)	-	(50)
Revaluations	-	2,869	1	-	(1)	-	-	2,869
<b>At 31 March 2024</b>	<b>7,000</b>	<b>148,619</b>	<b>2,239</b>	<b>4,198</b>	<b>558</b>	<b>839</b>	<b>872</b>	<b>164,325</b>
<b>Depreciation</b>								
At 1 April 2023	-	-	480	236	141	475	-	1,332
Charged in year	-	2,972	277	471	92	40	-	3,852
Disposals	-	-	-	-	(42)	(8)	-	(50)
Revaluations	-	(2,972)	-	-	-	(1)	-	(2,973)
<b>At 31 March 2024</b>	<b>-</b>	<b>-</b>	<b>757</b>	<b>707</b>	<b>191</b>	<b>506</b>	<b>-</b>	<b>2,161</b>
<b>Carrying amount</b>								
<b>At 31 March 2024</b>	<b>7,000</b>	<b>148,619</b>	<b>1,482</b>	<b>3,491</b>	<b>367</b>	<b>333</b>	<b>872</b>	<b>162,164</b>
<b>At 31 March 2023</b>	<b>7,000</b>	<b>145,750</b>	<b>674</b>	<b>2,182</b>	<b>455</b>	<b>258</b>	<b>830</b>	<b>157,149</b>
<b>Asset financing</b>								
Owned	7,000	148,619	1,482	3,491	367	333	872	162,164
<b>At 31 March 2024</b>	<b>7,000</b>	<b>148,619</b>	<b>1,482</b>	<b>3,491</b>	<b>367</b>	<b>333</b>	<b>872</b>	<b>162,164</b>

## 7 Intangible Assets

### 2024-25

	Information Technology £'000	Software Licences £'000	Total £'000
<b>Cost or valuation</b>			
At 1 April 2024	35	-	35
Additions	967	-	967
Disposals	-	-	-
<b>At 31 March 2025</b>	<b>1,002</b>	<b>-</b>	<b>1,002</b>
<b>Amortisation</b>			
At 1 April 2024	9	-	9
Charged in year	9	-	9
Disposals	-	-	-
<b>At 31 March 2025</b>	<b>18</b>	<b>-</b>	<b>18</b>
<b>Carrying amount at 31 March 2025</b>	<b>984</b>	<b>-</b>	<b>984</b>
<b>Carrying amount at 31 March 2024</b>	<b>26</b>	<b>-</b>	<b>26</b>
<b>Asset financing</b>			
Owned	984	-	984
<b>At 31 March 2025</b>	<b>984</b>	<b>-</b>	<b>984</b>

### 2023-24

	Information Technology £'000	Software Licences £'000	Total £'000
<b>Cost or valuation</b>			
At 1 April 2023	15	-	15
Additions	20	-	20
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>35</b>	<b>-</b>	<b>35</b>
<b>Amortisation</b>			
At 1 April 2023	5	-	5
Charged in year	4	-	4
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>9</b>	<b>-</b>	<b>9</b>
<b>Carrying amount at 31 March 2024</b>	<b>26</b>	<b>-</b>	<b>26</b>
<b>Carrying amount at 31 March 2023</b>	<b>10</b>	<b>-</b>	<b>10</b>
<b>Asset financing</b>			
Owned	26	-	26
<b>At 31 March 2024</b>	<b>26</b>	<b>-</b>	<b>26</b>

## **8 Capital and Other Commitments**

### **8.1 Capital Commitments**

There were no contracted capital commitments authorised as at 31 March 2025 (2023-24; 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 2025. 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 usually 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**

	<b>2024-25 £'000</b>	<b>2023-24 £'000</b>
Balance at 1 April	298	408
Net change in cash and cash equivalent balances	960	(110)
<b>Balance at 31 March</b>	<b>1,258</b>	<b>298</b>
The balances at 31 March were held at:		
<b>Commercial banks and cash in hand</b>	<b>1,258</b>	<b>298</b>

**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 £49.50m (2023-24; £46.00m). The amounts issued from the Consolidated Fund for supply but not spent at year end was £1.25m (2023-24; £0.29m). There are no other liabilities arising from financial activities that need to be disclosed.

**14 Trade receivables and other assets**

	<b>2024-25 £'000</b>	<b>2023-24 £'000</b>
<b>Amounts falling due within one year:</b>		
VAT	422	372
Prepayments	886	459
Accrued income	-	-
Other receivables	195	125
	<b>1,503</b>	<b>956</b>
<b>Amounts falling due after more than one year:</b>	-	-

Included within "Other receivables" is £nil (2023-24; £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**

	<b>2024-25 £'000</b>	<b>2023-24 £'000</b>
<b>Amounts falling due within one year:</b>		
Other taxation and social security	1,381	1,454
Other payables	33	141
Accruals	3,477	2,162
Deferred income	-	32
Amounts issued from the Consolidated Fund for supply but not spent at year end	1,250	292
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	9	7
	<b>6,150</b>	<b>4,088</b>
<b>Amounts falling due after more than one year:</b>	-	-

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, an asset/(liability) of £3.4m (2023-24; (£2.3m)) is recognised for the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS). Further information on the Scheme is provided in the Remuneration and Staff report on pages 57 to 77.

	Provision - Pension £'000	2024-25 Provision - Others £'000	Total £'000	Provision - Pension £'000	2023-24 Provision - Others £'000	Total £'000
<b>Balance at 1 April</b>	2,300	2,718	5,018	2,900	285	3,185
Provided in the year	-	23	23	-	2,658	2,658
Provisions not required written back	-	(17)	(17)	-	(185)	(185)
Provisions taken to Reserves	(2,300)	-	(2,300)	(600)	-	(600)
Provisions utilised in the year	-	(488)	(488)	-	(40)	(40)
<b>Balance at 31 March</b>	-	2,236	2,236	2,300	2,718	5,018

This includes the pension finance cost of £0.5m (2023-24; £0.2m) and the net actuarial gain of £2.8m (2023-24; £0.8m). This year, the Assembly Commission has applied an 'Asset Ceiling' to their defined pension benefit asset. There is a recognised surplus of £3.4m (2023-24; £nil) included in Non-Current Assets.

### 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. While Members are not employed by the Assembly Commission, as

the organisation responsible for the secondary contributions to AMPS, the Assembly Commission is deemed to be the employer for pension purposes. Currently there is a non-current asset of £3.4m (2023-24; non-current liability of £2.3m) which is accounted for in these financial statements.

This year, the Assembly Commission has applied an 'Asset Ceiling' to its defined pension benefit asset. An asset ceiling is employed to ensure that an organisation's statement of financial position accurately reflects how the value of any defined pension benefit surplus is affected by the pension scheme's rules and funding requirements.

The process for measuring the defined benefit asset is described in IAS 19, which states that *"An entity is required to recognise the net defined benefit liability or asset in its statement of financial position. However, the measurement of a net defined benefit asset is the lower of any surplus in the fund and the 'asset ceiling' (i.e. the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan)"*.

GAD have provided two possible interpretations of the potential reductions in future service contributions, in consideration of the asset ceiling. Under both of the scenarios, the present value of the reduced future service contributions is greater than the surplus, which allows for the full surplus to be accounted for in the resource accounts.

GAD has calculated the net defined benefit surplus for 2024-25 to be £3.4m, which has been recognised in the statement of financial position.

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 UK 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 £3.4m asset (2023-24; £2.3m liability) was estimated by GAD and represents the deficit/ (surplus) of the scheme liabilities (£41.6m) (2023-24; £45.7m) over its assets (£45.0m) (2023-24; £43.4m) 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 5.65% (2023-24; 4.75%) (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 2.8% (2023-24; 1.95%) and notional investment return less than earnings increases of 2.75% (2023-24; 2.75%). 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 remedial works on the roof of Parliament Buildings. The amount required for remedial works is an estimate, and is recorded as a Provision.

### **Other Legal Issues**

The existing provision in respect of historical underpayments of salary during periods of annual leave for certain staff was reviewed in 2024-25. In a decision given in October 2023, the UK Supreme Court held that employees should receive normal pay when on annual leave. 'Normal pay' should include any overtime and other supplemental payments intrinsically linked to work routinely paid to the employee. The Supreme Court also found that, in appropriate cases, liability could extend to the date on which the Working Time Regulations 1998 were enacted, resulting in a long period over which a series of deductions could be reclaimed. A large number of Assembly Commission employees were affected.

Management has calculated and accrued for the liability for the employees affected, as well as former employees with an ongoing industrial tribunal claim against the Assembly Commission, based on the four weeks' paid holidays each year, a reference period for the calculation of normal pay and the number of years for which individuals were employed.



## **17 Contingent liabilities**

The Assembly Commission has no material quantifiable contingent liabilities as at 31 March 2025, nor has the Assembly Commission entered into any unquantifiable contingent liabilities.

### **Public Sector Pensions - Injury to Feelings Claims**

DoF is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

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 UK 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 57.

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. Politics Plus is currently being wound up and during 2024-25 the Board of Trustees included 5 Members. During 2024-25 the Northern Ireland Assembly Commission received income of £32,388 (2023-24; £nil) from Politics Plus for the purposes of supporting the work of the Assembly Women's Caucus in strengthening the role of women in political and public life.

## **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**

The increase in the rate of employer National Insurance Contributions (NICs) from 13.8% to 15% on 6 April 2025 is a relevant event after the end of the reporting period for 2024-25. We have considered the accounting treatment in line with IAS 10 (Events after the reporting period).

Paragraph 3 of IAS 10 states that two types of events after the reporting period can be identified:

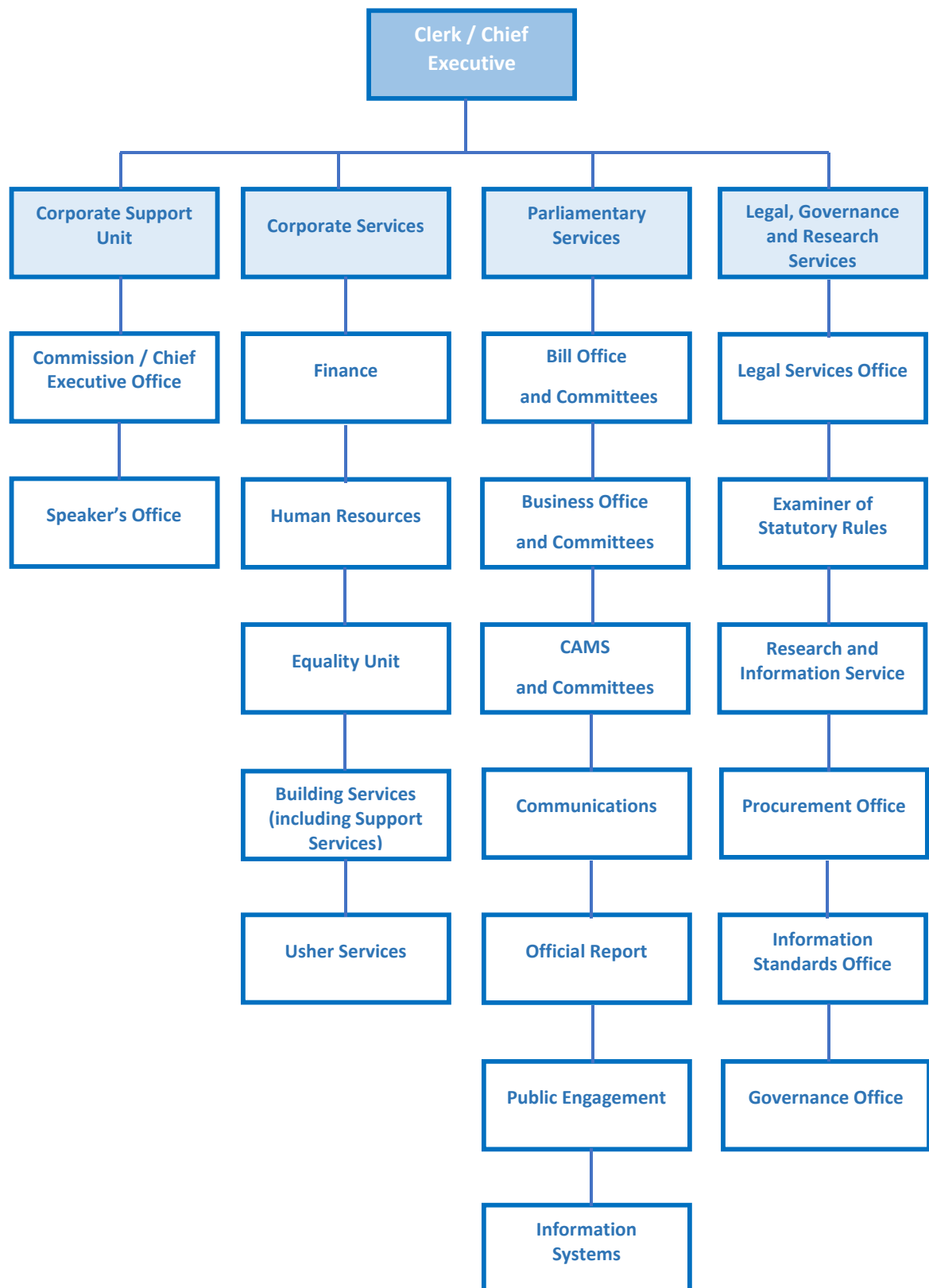
- those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

Since the increase in the rate of NICs is not reflective of a condition that existed as at 31 March 2025, but simply a post year-end tax increase, it is regarded as a non-adjusting event after the reporting period. The effect of this change in NIC rate is immaterial.

### **Date authorised for issue**

The Accounting Officer/Clerk/Chief Executive to the Assembly authorised these financial statements for issue on 30 June 2025.

## Organisational structure





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**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;

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- (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.

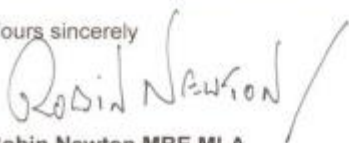
You may sub-delegate functions mentioned above but this does not prevent the exercise of those functions by the Commission.

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**