



Northern Ireland
Assembly

Northern Ireland Assembly Commission

Annual Report and Accounts

For the year ended 31 March 2026

Northern Ireland Assembly Commission

**Annual Report and Accounts 2025–26
For the year ended 31 March 2026**

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The Northern Ireland Assembly Commission presents its Annual Report and Accounts for the year ended 31 March 2026

PERFORMANCE REPORT - Performance Overview

This overview provides a summary of the performance of the Northern Ireland Assembly Commission ('the Assembly Commission') for the reporting period. It aims to give users of the Annual Report and Accounts sufficient information to understand the organisation, its purpose, the key risks it faces and its performance 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 and other staff in accordance with schedule 5 of the Northern Ireland Act 1998.

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 121.

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 objectives and outcomes are therefore developed internally to continually enhance the delivery of services to the Assembly, enabling it to function effectively. These are set out in the Assembly Commission's Corporate Strategy 2023-28 (the 'Corporate Strategy').

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.

Performance Report - Performance Overview

The Corporate Strategy clearly defines the roles of the Assembly and the Assembly Commission, outlining the main objectives and capturing the wide variety of interdependent roles and responsibilities of the Assembly Commission's staff. The Corporate Strategy assists in determining and allocating resources while 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 objectives, outcomes, actions or milestones assigned to each objective.

The Corporate Plan 2023–28 (the ‘Corporate Plan’) sets out the key initiatives and priorities the Assembly Commission intends to deliver to underpin the Corporate Strategy.

Annual Plans are also developed to establish specific and measurable actions or milestones 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 2025–26 was developed, reflecting the activity needed to deliver the four priorities and 22 objectives set out in the Corporate Strategy 2023–28, alongside the continued delivery of Assembly business.

Principal risks and uncertainties

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

As part of the Assembly Commission’s risk management framework, the principal risks are identified and managed. 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 40.

SMT is responsible for both the corporate planning process and the implementation of the Risk Management Strategy. The ongoing corporate planning process and the application 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 47 to 57.

Chief Executive's Performance Overview

It has been a very busy and challenging year for Assembly Commission staff supporting a full and varied programme of parliamentary activity. This required flexibility, professionalism and sustained commitment across all business areas, ensuring that the Assembly had the support, advice, accommodation and services required to discharge its functions effectively.

There has been a major emphasis on filling vacant posts and excellent progress has been made in this regard. However, whilst the Assembly Commission has filled a large number of vacancies, there remains a focus on reviewing staffing structures and resources in the forthcoming year, alongside dealing with the usual significant end of mandate pressures.

A key theme during the year was the development and embedding of a positive parliamentary culture. Work progressed to strengthen shared understanding of what it means to work within a legislature, and to reinforce behaviours that support effective collaboration, communication and mutual respect. This cultural focus is integral to organisational performance; it supports consistent service delivery, constructive internal challenge, and coordinated working across teams, particularly during periods of increased workload or complex operational demands.

The year also maintained an emphasis on listening to staff and strengthening internal engagement, using structured opportunities for dialogue and feedback to identify priorities for improvement and to support a resilient and inclusive working environment. In parallel, attention continued to be given to ensuring that organisational systems and processes remain robust, secure and fit for purpose, supporting both day-to-day parliamentary operations and longer-term organisational sustainability.

The Assembly Commission made significant progress in the delivery of its Corporate Strategy and Corporate Plan, through achievement of targets and milestones in its Annual Plan for 2025-26, while sustaining high standards of public service and supporting the Assembly in fulfilling its roles.

This level of delivery has only been possible through the dedication and professionalism of staff, and through the consistent demonstration of the Assembly Commission's Values of Excellence, Positivity, Integrity and Collaboration in practical ways each day. The organisation recognises and commends that commitment.

Staff remain focused on enabling the successful operation of the Assembly in support of a peaceful, inclusive and democratic society. This shared purpose underpins continued efforts to meet, and where possible exceed, the needs of the Assembly, its Members and stakeholders.

The Annual Plan 2025–26 contained 54 actions. As at 31 March 2026, 39 (72%) actions were achieved, 10 (19%) were partially achieved, 4 (7%) were not achieved, and 1 (2%) was categorised as delivered by another project and/or no

longer required.

During 2025–26, the Assembly Commission progressed a programme of activity designed to further empower the Assembly to achieve its full potential. Actions were taken to enhance Members' professional development and wellbeing, strengthen legislative scrutiny and improve the support available to Members in carrying out their parliamentary functions. This included continued delivery of a parliamentary excellence programme, migration to the Lawmaker bill drafting platform and the introduction of new resourcing arrangements to support scrutiny of delegated legislation as well as post-legislative scrutiny.

The Annual Plan also sought to improve public understanding of, and engagement with, the work of the Assembly. Activity during the year focused on widening access to Assembly business and enhancing outreach and education provision. This included recruitment for the new mandate of the Youth Assembly, review and enhancement of Education and Outreach services and the progression of digital solutions to make engagement with the Assembly more accessible and effective.

Supporting these priorities, the Annual Plan included significant actions to develop staff capability and organisational resilience. Progress was made in delivering the People and Culture Action Plan, including the development of leadership, wellbeing and performance frameworks and the embedding of corporate values across the organisation. Leadership development initiatives, recognition and reward activity, and steps to strengthen learning and development capacity underscored the Assembly Commission's commitment to maintaining a motivated, resilient and expert workforce.

Finally, the Annual Plan focused on ensuring that the Assembly continues to be supported by modern, secure and efficient systems and facilities. Progress was made on a number of major digital and infrastructure projects, including delivery of key elements of the modernisation programme, implementation planning for a new Electronic Access Control system, and development of a Digital, AI and Cyber Strategy. Cyber security continued to be treated as integral to Assembly business, with further strengthening of information governance, security standards and monitoring arrangements to safeguard both physical and information assets.

The Assembly Commission's 2025–26 Budget was formally considered by the Audit Committee on 13 November 2024 as part of the Committee's budget scrutiny role. The Committee examined both the Resource Departmental Expenditure Limit ('DEL') and Capital DEL, including movements arising through monitoring rounds and planned expenditure pressures.

This scrutiny formed part of the constitutional arrangements recognising that, while the Assembly Commission is independent of the Executive, its budget remains subject to Assembly oversight through the Audit Committee.

Performance Report - Performance Overview

Following Audit Committee scrutiny, the Assembly resolved to agree the Assembly Commission's budget for 2025–26 on 9 December 2024.

The resolution formally approved the opening budget for 2025–26 and allowed the figures to be included in the 2025–26 Estimates and Budget Act process.

This resolution set the budget position for 2025–26, against which in-year monitoring and subsequent budget adjustments were managed.

The Resource DEL requirement was £63.532 million with an updated Capital DEL requirement of £3.061 million.

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Spring Supplementary Estimates ('SSE') 2025–26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026–27 financial year. The Assembly Commission is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

The SSE position for 2025–26 was Resource DEL of £62.208 million, Capital DEL of £2.642 million and Annually Managed Expenditure ('AME') of £2.479 million, giving a total voted budget position of £67.329 million.

The SSE included costs associated with supporting the work of the Windsor Framework Democratic Scrutiny Committee, which are not included in opening budget allocations each year. These are funded directly from His Majesty's Treasury ('HM Treasury') and allocated in-year. Once allocated they are included in the SSE position to give the necessary authority to the Assembly Commission to incur the expenditure. Therefore, the SSE includes £1.01m associated with this activity.

The SSE also included £10k of non-voted income, relating to budgeted Consolidated Fund Extra Receipts which were anticipated but, due to their timing or nature, could not be retained. Therefore, the overall SSE position was £67.319 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 £60.041 million, £2.167 million less than the SSE position of £62.208 million. The outturn

for AME was negative £2.118 million, £4.597 million less than the SSE position of £2.479 million, giving a Net Resource Outturn of £57.923 million, against the SSE position of £64.687 million. The outturn for Capital DEL was £1.788 million, £0.854 million less than the Capital DEL allocation of £2.642 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 set out in the Corporate Strategy and the Corporate Plan, supported by an Annual Plan for 2025–26.

The Annual Plan 2025–26 set out the detailed activities the Assembly Commission intended to progress during the year to help deliver the Corporate Plan. It also supported the Assembly Commission in determining and allocating resources while ensuring value for money.

The Annual Plan 2025–26 translated the strategic objectives of the Corporate Plan into 54 actions and milestones to be achieved during the year. Of these, 39 (72%) actions were achieved, 10 (19%) were partially achieved and 4 (7%) were not achieved. One action (2%) was categorised as delivered by another project and/or no longer required.

The total final outturn of the year was £59.711 million in total, when compared with an allocation of £67.329 million in the SSE. The outturn for the Net Resource Requirement (excluding capital, but including AME of negative £2.118 million) was £57.923 million, against the SSE allocation of £64.687 million (excluding capital but including AME of £2.479 million). The Capital outturn was £1.788 million against the SSE allocation of £2.642 million.

Underspends arose across a number of expenditure categories, in particular, for administration costs, which were due to lower than anticipated project costs for a number of key projects that were delayed or deferred. Staff salaries were also underspent due to the lead time incurred in recruiting and appointing permanent staff across a number of vacancies. In-year, a number of vacancies were filled by temporary agency staff, while recruitment activity was on-going. Agency placements result in lower costs to the Assembly Commission, due to differing employer pension contribution rates.

In addition, the SSE forecast provided for a significant increase in an accrual for employee benefits, which represents the annual movement in costs for leave accrued, but not taken at the end of each financial year. This year's increase was much lower than anticipated.

Members' costs are provided for by the Assembly Members (Office and Staffing Costs and Allowances) Determination (Northern Ireland) 2025 ('the 2025 Determination') which was published on 7 February 2025. Members continue to underutilise the allowances available to them for staffing and running constituency offices, which resulted in an underspend across a number of categories.

Performance Report - Performance Overview

The underspend in AME relates to the release of part of the provision associated with the remedial works to the roof that was created in 2023-24 as a result of legal proceedings against the architects and contractor appointed to undertake this work. As the legal proceedings have ended, the provision for the full works is no longer required. Work has commenced on the first phase. The works to complete this phase continue to be provided for, with the costs associated with the remaining phase being released and these costs will be budgeted for and recorded as expenditure in the period they are incurred.

A detailed analysis and explanation of performance can be found in the Performance Analysis section of the Performance Report on pages 14 to 39.

PERFORMANCE REPORT – Performance Analysis

Performance Analysis - linkages to Corporate Planning

The Annual Plan 2025–26 translated the high-level objectives of the Corporate Plan 2023–28 into 54 actions and milestones to be delivered during the year.

As at 31 March 2026, 39 actions (72%) were achieved, 10 (19%) were partially achieved, 4 (7%) were not achieved, and 1 (2%) was delivered through another project or no longer required.

The majority of actions that were partially achieved or not achieved were impacted by a combination of factors, including capacity pressures associated with delivering a full programme of Assembly business, delays arising from procurement or planning processes, and the interdependencies between major projects and external stakeholders. In a small number of cases, competing operational priorities limited the capacity available to progress planned work alongside business-as-usual activity. Actions not fully delivered during the year will be carried forward into the Annual Plan 2026–27, where appropriate.

It should be noted that, as in previous years, the Annual Plan 2025–26 focused on a defined set of high-level strategic actions and milestones aligned to the Corporate Strategy priorities. As such, the vast majority of operational activities undertaken by the Assembly Commission during the year are not reflected within the Plan, despite being essential to the effective functioning of the organisation. These activities included responding to Assembly business demands, supporting Members and Committees, and maintaining the estate, systems and services required to support a fully functioning Assembly.

Overall, with over 90% of actions either achieved or partially achieved, the Annual Plan 2025-26 demonstrates strong progress against the Corporate Plan objectives in a demanding year. Staff are therefore to be commended for the commitment and professionalism shown in delivering both planned strategic activity and significant business as usual operational activities.

Details of performance against the Annual Plan 2025–26 are set out in the table overleaf.

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

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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. MLAs who participate will be more confident in their role as legislators and in the scrutiny of policy.	Assess the Induction pillar of PEP, consider resourcing and appropriate platforming to provide a comprehensive tool for the next election intake.	Achieved.
			Continue delivery of PEP with this year’s focus on a multi-faceted programme supporting the mental well-being, personal safety, and online security of Members.	Achieved.
2	Develop and implement an inter-parliamentary and international strategy to support the Assembly	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.	Submit draft inter-parliamentary and international strategy for Assembly Commission to approve.	Achieved.
			Develop launch event and programme to implement agreed strategy.	Achieved.
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.	Compare the Assembly Commission’s information provision with other parliaments.	Achieved.
			Explore Assembly Members and Members’ staff information needs.	Achieved.
			Engage with The Executive Office to establish guidance for	Not Achieved.

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
			information sharing.	
			Draft a Member Information Plan with evidence-informed recommendations for next steps.	Not Achieved.
		The Assembly will be supported by fully functional and reliable replacement Bill drafting software.	Complete migration of bills onto the Lawmaker platform.	Achieved.
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.	Implement new resourcing arrangements to support scrutiny of delegated legislation arrangements with identified outputs in key areas arising from CLG Report and RHI Recommendation.	Achieved.
			Implement new resourcing arrangements to support post-legislative scrutiny arrangements with identified outputs in key areas including those arising from CLG Report and RHI Recommendation.	Achieved.
5	Enhance the parliamentary culture of the Assembly	Our actions and initiatives will underpin the authority of the Assembly and its legislative, scrutiny and representative functions. All Staff will focus our actions, behaviours, decisions and services to support the core functions of the Assembly.	Develop business area parliamentary culture materials, embed parliamentary culture into our staff onboarding process and integrate with Assembly Values and People and Culture Strategy.	Achieved.

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
			Identify a procedural focus for parliamentary culture with Members on key themes of life as a parliamentarian and link this in with the Parliamentary Excellence Programme.	Achieved.

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

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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.	Recruit for next Youth Assembly mandate.	Achieved.
Pilot an online collaboration platform for Youth Assembly Members.			Achieved.	
Develop a pilot outreach programme for schools who do not currently visit Parliament Buildings.			Achieved.	
Review Education Service website to support the curriculum and provide a memorable and immersive experience. Seek resources to develop new resources as appropriate.			Achieved.	
Create a series of products to support Outreach and Visitor Experience Team.			Achieved.	
Launch online booking system for Education Services.			Partially Achieved.	
Work with colleagues in IS to procure an Outreach Customer Relationship Management System.			Achieved.	
Support the production of a central information source of What's On in Parliament Buildings for staff, Members, and other Parliament Building passholders.			Achieved.	

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High Level Objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
			Review the Futures for All (previously Speakers for Schools) programme to assess its effectiveness in a work experience programme for secondary level pupils.	Achieved.
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.	Develop business case, procure a branding review and produce report.	Achieved.
			Market test and select provider for an Assembly player to increase streaming capacity and digital archiving of audio.	Action being delivered by another project / no longer required.
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 (VEC), which will underpin its decision on whether to proceed.	Outline of requirements for the VEC – Initial Project scoping exercise to be completed, with viable options for venues identified (Green field site/existing site).	Partially Achieved.
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 to SMT.	Achieved.
			Expand live streaming to deliver further Committee coverage and further signed outputs and introduce a weekly podcast on Assembly Business.	Achieved.

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High Level Objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
			Develop the ability to consistently create factual audience facing content to demonstrably grow our digital engagement figures.	Achieved.
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.	Co-design and draft a Committee Engagement Framework with Committee and Outreach teams.	Achieved.
			Design and pilot a significant programme of Committee explainers to encourage participation.	Achieved.

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

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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.	Implement the People and Culture Action Plan for 2025–26.	Achieved.
		The Corporate Values will be respected and lived by everyone as a central part of our working culture.	Highlight examples of when staff have displayed the Corporate Values.	Achieved.
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.	Deliver agreed learning and development projects for 2025–26.	Achieved.
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.	Complete the review of business areas' staffing structures / resources as and when requested from SMT/HOB.	Achieved.
			Continuous presentation of proposals to SMT and implement if agreed.	Achieved.
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.	Review of decision-making protocols and develop proposals on how best to progress this priority.	Not Achieved.

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High Level Objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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.	Deliver a range of internal engagement activities throughout the year, including supporting staff led initiatives.	Achieved.
			Hold twice yearly all staff events to enhance inter departmental awareness.	Achieved.
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"> • Will help staff feel their work is valued. • Recognises staff and their efforts in a way which they appreciate. • Continue to understand and invest in the health and wellbeing offering. 	Continue to develop, implement and review appropriate solution(s) to how we recognise staff.	Achieved.
			Deliver all staff conference.	Achieved.

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

	Corporate Strategy 2023–28 High-level objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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>Deliver the following four key workstreams in the Modernisation Project:</p> <p>WS 1 Re-platforming of AIMS Questions and Electronic Committee Pack applications.</p> <p>WS 2 New Windsor Framework Legislative Tracker application.</p> <p>WS 3 New Corporate Website.</p> <p>Implementation of new corporate network.</p>	Achieved.
2	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.	<p>Develop proposals on how best to progress WS 4 – Deliver Electronic Document Records Management (EDRM).</p> <p>Prepare Project Management Office (PMO) feasibility study.</p> <p>Procurement of Corporate Helpdesk Ticketing System.</p> <p>Implement New Electronic Access Control System.</p>	<p>Achieved.</p> <p>Partially Achieved.</p> <p>Partially Achieved.</p> <p>Partially Achieved.</p>

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High Level Objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
3	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.	Development of Digital Strategy and an accompanying five-year implementation plan.	Achieved.
			Implement Cyber Security Review recommendations for 2025–26 including: A full policy review and development of new policies as required. Procurement of Security Operations Centre (SOC). Enhance security features (including Microsoft Sentinel) through an upgrade to the E5 Microsoft license.	Achieved.
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 all stakeholders.	Establish new project team to deliver agreed project objectives. Scope procurement of new best of breed software solutions. Consider outcome of business process re-engineering exercise, establish project plan and implement agreed improvements.	Partially Achieved.
5	Develop and implement a sustainability strategy	The concept of sustainability will be mainstreamed into the work of the Assembly Commission.	Develop sustainability strategy and an accompanying implementation plan.	Partially Achieved.

Performance Report – Performance Analysis

	Corporate Strategy 2023–28 High Level Objective	Outcome	2025–26 Actions / Milestones	Status 31 March 2026
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.	Develop 10-year building maintenance plan incorporating agreed actions from Asset Survey, Accessibility Survey and Conservation Survey.	Partially Achieved.
			Complete refurbishment of Blue Flax.	Achieved.
			Scope and tender refurbishment of the Members' Bar.	Not Achieved.
			Appoint contractor and complete remedial works in Phase 1 (Roof 1 and Courtyards 1, 2 and 3).	Partially Achieved.
			Complete tender process and appoint Contractor to deliver Phase 2.	Partially Achieved.

Performance Analysis – Budgeting Framework

The Department of Finance (DoF) is responsible for managing the Northern Ireland budget process, in line with a budgetary framework set by the Treasury.

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

- Annually Managed Expenditure (AME), and
- Departmental Expenditure Limit (DEL)

The Treasury, and in turn the Executive, do not set firm AME budgets, as these are volatile or demand-led in a way that the Assembly Commission cannot control. The Assembly Commission monitors AME forecasts closely, supporting reporting to DoF, which in turn reports to the Treasury.

As DEL budgets are controllable, the Treasury sets firm limits for DEL budgets for Whitehall departments and the Devolved Administrations at each Spending Review. The Northern Ireland Executive, based on advice from the Finance Minister, will in turn agree a local budget that sets DEL controls for Executive departments. The Treasury DEL limits may change at fiscal events during the financial year, and any resulting adjustments to the Assembly Commission's DEL controls are agreed by the Executive at In-Year Monitoring rounds. Although not part of the Executive, the Assembly Commission ensures that its budgetary requirements are coordinated with the Executive's budgeting processes.

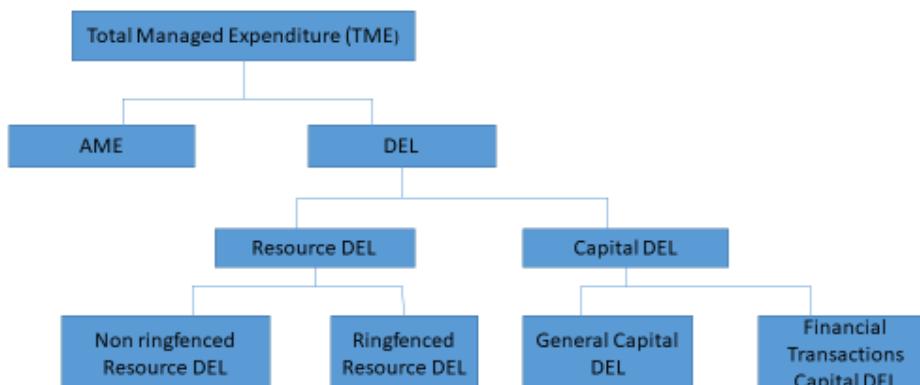
DEL budgets are classified as resource and capital.

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and running costs, and ringfenced 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 the Treasury:

[Consolidated budgeting guidance 2025 to 2026 - GOV.UK](#)

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 2025-26	Provisional Outturn 2025-26	Underspend / (Overspend)
	£000	£000	£000
Resource DEL	62,208	60,041	2,167
<i>Non-ring-fenced</i>	57,361	55,205	2,156
<i>Ring-fenced D/I</i>	4,847	4,836	11
Capital DEL	2,642	1,788	854
<i>General Capital</i>	2,642	1,788	854
<i>FTC</i>	-	-	-
Total DEL	64,850	61,829	3,021
AME	2,479	(2,118)	4,597
<i>AME Resource</i>	2,479	(2,118)	4,597
<i>AME Capital</i>	-	-	-
Total Managed Expenditure	67,329	59,711	7,618

Performance Analysis – Detailed Financial Performance

The Assembly Commission’s main areas of spend during 2025-26 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.

Performance Report – Performance Analysis

The opening budget for the Assembly Commission was £63.532 million for Resource DEL (2024-25, £58.454 million), and £3.061 million for Capital DEL (2024-25, £3.203 million). This represented an increase of 8.7% (£5.078 million) for Resource DEL and a decrease of 4.4% (£0.142 million) for Capital DEL from the previous year's budget position.

The closing budget position as set out in the SSE was £62.208 million for Resource DEL and £2.642 million for Capital DEL. This represented a reduction in budget for Resource DEL of £1.324 million (2.1%) and £0.419m (13.7%) in Capital DEL. The SSE also included an allocation of £2.479 million for AME, for the Members' Pension Scheme Service Costs and Provisions. Total Managed Expenditure for 2024-25 was £67.329 million.

The SSE included costs associated with supporting the work of the Windsor Framework Democratic Scrutiny Committee, which are not included in opening budget allocations each year. These are funded directly from HM Treasury and allocated in-year. Once allocated they are included in the SSE position to give the necessary authority to the Assembly Commission to incur the expenditure. Therefore, the SSE includes £1.01m associated with this activity.

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

The total final outturn of the year was £59.711 million compared with an allocation of £67.329 million in the SSE. The outturn for the Net Resource Requirement (including AME, but excluding capital) was £57.923 million, against the SSE allocation of £64.687 million. The Capital outturn was £1.788 million against the SSE allocation of £2.642 million. This is summarised in the Table below.

	Final Plan	Provisional	Underspend /	Underspend/
	2025-26	Outturn	(Overspend)	(Overspend)
	£000	2025-26	£000	%
	£000	£000	£000	%
Income	(624)	(624)	-	-
Resource DEL	62,832	60,665	2,167	3.4%
AME	2,479	(2,118)	4,597	185.4%
Non-budget notional costs	-	-	-	-
Net Resources	64,687	57,923	6,764	10.5%
Capital	2,642	1,788	854	32.3%

The outturn for the Net Cash Requirement was £56.269 million, against the SSE position of £59.793 million. This is shown in the Statement of Outturn against Assembly Supply at page 80.

The variances between outturn and the SSE position arose across a number of expenditure categories. The Assembly Commission's budget, as reported in the

Performance Report – Performance Analysis

SSE, is not split by expenditure type but the Assembly Commission further analyses its overall budget under a number of broad expenditure categories for internal budgetary purposes. The breakdown of outturn by category is set out in the table below and, for comparison purposes, a breakdown of the SSE position is provided for each category.

Expenditure Category	Final Plan	Provisional	Underspend /	Underspend/
	2025-26	Outturn	(Overspend)	(Overspend)
	£000	2025-26	£000	%
Income	(624)	(624)	-	0.0%
Staff Salaries	27,286	26,832	454	1.7%
Admin Costs	9,206	8,873	333	3.6%
Members' Salaries	7,173	7,166	7	0.1%
Members' Other Costs	166	174	(8)	(4.8%)
Members' Travel	337	330	7	2.1%
Constituency Office Costs (incl. staff)	12,735	11,413	1,322	10.4%
Party Allowance	1,048	1,035	13	1.2%
Depreciation & Impairment	4,847	4,836	11	0.2%
Loss on disposal of fixed assets	34	6	28	82.4%
Total Resource DEL	62,208	60,041	2,167	3.5%
AME – Members' Pension Finance Costs/(Income)	500	(200)	700	140.0%
AME – Provisions Other	1,979	(1,918)	3,897	196.9%
Net Resource Requirement	64,687	57,923	6,764	10.5%
Capital	2,642	1,788	854	32.3%

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 $£57.923$ million. The underspend of $£6.764$ million (10.5%) arose across a number of categories.

Assembly Commission Staff Salaries ($£26.832$ million) were $£0.454$ million, or 1.7%, less than the SSE position. During the year a number of posts remained vacant, with the majority of the underspend arising from the divergence between the planning assumptions and the date that the vacancies were actually filled, either permanently or by temporary workers. In addition, a greater proportion of vacant posts were filled by temporary workers in-year than was anticipated. Temporary workers do not incur the same employer pension contributions as permanent staff, which contributed to the underspend. In addition, the SSE forecast included an estimate for an increase in the employee benefit accrual, which represents the movement in costs associated with untaken leave from one year to the next. The increase was lower than anticipated, which also contributed to the underspend.

Performance Report – Performance Analysis

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; the operating costs of Parliament Buildings, including repairs and maintenance; 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 (£8.873 million) were £0.333 million, or 3.6%, less than the SSE position. Costs associated with the delivery of a number of key repair and maintenance projects, such as undertaking remedial works to the roof, cleaning of the front façade of Parliament Buildings and works arising from the listed buildings conservation survey were lower than anticipated, due to slippage in project timelines.

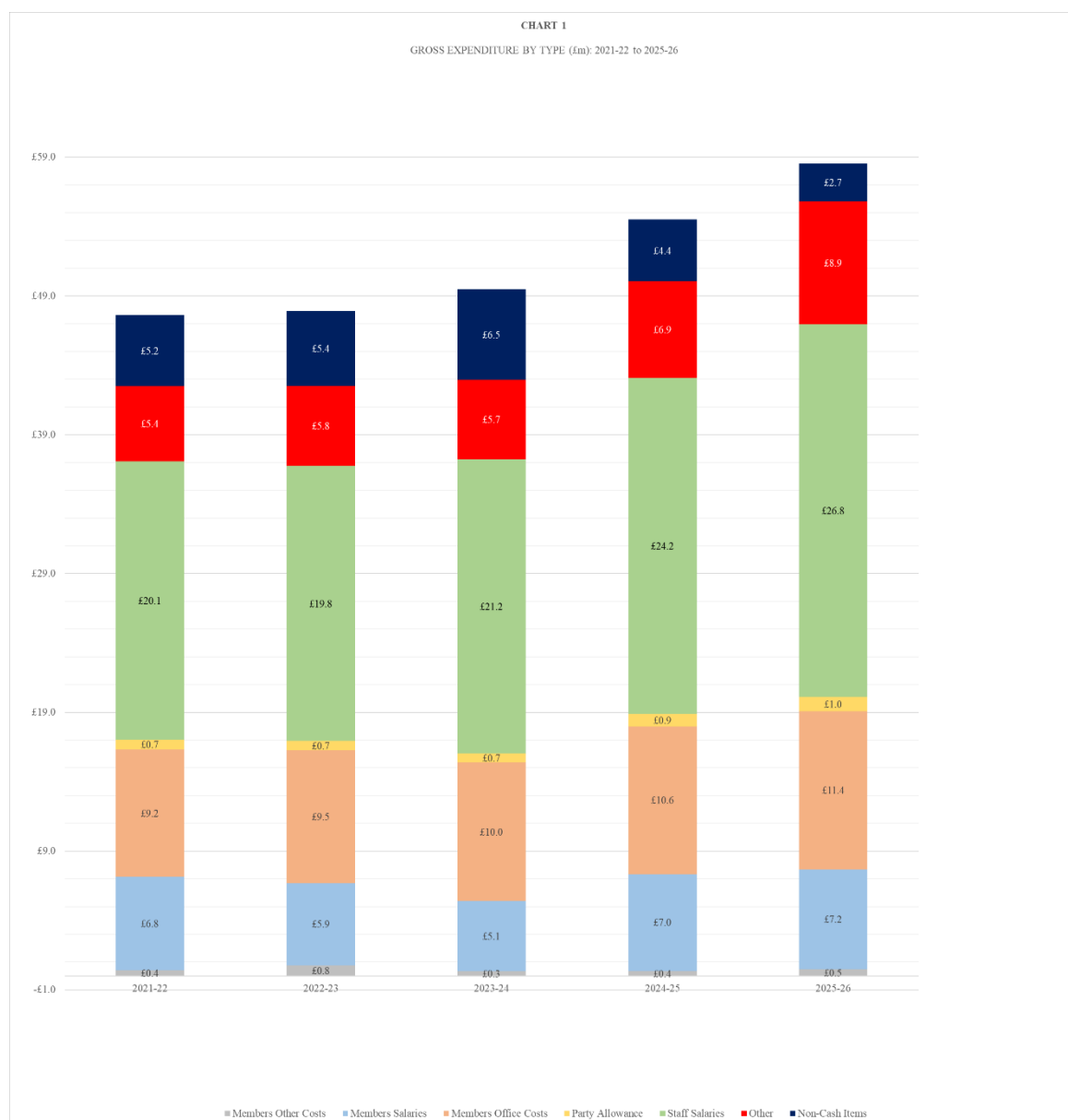
The most significant underspend arose in respect of Members' Constituency Office Costs (including Members' support staff costs). Members' constituency office costs (£11.413 million) were £1.322 million, or 10.4% less than the SSE position. £0.989 million of the underspend related to Member support staff salaries and associated employers on-costs as Members did not utilise the full allowances. A further £0.144 million of the underspend relates to travel, training and recruitment of Member support staff.

The outturn for AME is negative £2.118 million, £4.597 million less than the SSE position. The main factor contributing to the underspend is the release of part of the provision associated with the remedial works to the roof that was created in 2023-24 as a result of legal proceedings against the architects and contractor appointed to undertake this work. As these legal proceedings have ended, the provision for the full works is no longer required. Work has commenced on the first phase. The works to complete this phase continue to be provided for, with the costs associated with the remaining phase being released and these costs will be budgeted for and recorded as expenditure in the period they are incurred. In addition, part of the underspend relates to lower than anticipated Members' Pension Finance Cost, which fluctuates each year depending on external third-party valuations. In 2025-26, income was actually received from the Member's Pension Scheme due to the scheme having a net defined benefit surplus of £8.0 million as at 31 March 2026.

The outturn for Capital was £1.788 million against the SSE position of £2.642 million, an underspend of £0.854 million, which was due to the deferral of a number of projects until next year such as the Electronic Access Control system.

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.



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 2025-26 the Assembly Commission paid 11,695 invoices (99.03%) of invoices, without queries, within this standard (2024-25; 10,104 invoices; 98.2%).

In addition to this, the Assembly Commission has sought to comply with DoF's initiative to pay all supplier invoices within a suggested target of 10 days. During 2025-26, 10,934 (92.58%) of invoices were paid within 10 days of being received (2024-25; 9,634 invoices; 93.6%).

The Assembly Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2026.

Sustainability Report

This sustainability report has been prepared in accordance with Northern Ireland's Sustainability Reporting Guidance 2025-26, which is aligned with HM Treasury sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March.

The Sustainability Reporting Guidance 2025-26 was issued mid-year, i.e. Assembly Commission was unaware of the information they were expected to collect at the start of the 2025-26 financial year. This has led to omissions in data reporting; this will be explained to the reader where relevant.

The Assembly Commission continues to demonstrate strong leadership in sustainable development, embedding environmental responsibility across its operations and setting a high standard for public sector practice. Through the work of the Sustainable Development Office (SDO), the organisation has strengthened its environmental performance, enhanced compliance, and advanced key initiatives that support Northern Ireland's transition to a low-carbon, nature-positive future.

The information disclosed in this report includes the environmental impact of Parliament Buildings.

Strategic Environmental Management

The Assembly Commission maintains full accreditation to ISO 14001:2015, ensuring a robust Environmental Management System that drives continuous improvement, legislative compliance, and effective risk management.

Performance Report – Performance Analysis

Sustainability considerations are now embedded in procurement processes, reducing environmental impact across the supply chain.

An independent assessment confirmed that Parliament Buildings achieved an energy rating of D in 2025, an excellent outcome for a Grade A listed heritage building.

Recognition and Partnerships

The Assembly Commission achieved the Silver Standard in the 2025 Business in the Community Northern Ireland (‘BiTCNI’) Environmental Benchmarking Survey, reflecting strong organisational performance and sector leadership.

Collaboration with BiTCNI, Sustainable NI, Climate NI, Keep Northern Ireland Beautiful, Eco Schools, the Public Body Climate Action Network, and other partners continues to strengthen community engagement, and environmental outcomes.

Biodiversity and Conservation

The Assembly Commission’s conservation initiatives continue to expand. Parliament Buildings apiary remains a designated conservation area for the native Irish honeybee, supported by new educational resources for Eco Schools. Recent ecological monitoring has confirmed the presence of pine martens on the estate. Planned feeding stations and camera traps will support population monitoring and contribute to natural control of invasive grey squirrels.

Climate Change Reporting

As a reporting body under the Climate Change Act (Northern Ireland) 2022, the Assembly Commission continues to measure and report its carbon emissions and progress toward statutory climate targets. This work underpins the organisation’s commitment to supporting a low-carbon economy and reducing greenhouse gas emissions.

Staff Engagement and Volunteering

Silver Status Career Membership with BiTCNI provides staff with structured opportunities to engage in environmental volunteering and sustainability challenges, helping to strengthen organisational culture and deepen staff engagement. Alongside this, staff also lead their own volunteering initiatives and fundraising activities in support of the Charity of the Year, further reinforcing a strong culture of social responsibility across the organisation.

Operational Sustainability

Key operational achievements include:

- Zero waste to landfill, delivered through the DoF waste management contract;

Performance Report – Performance Analysis

- Continued use of compostable packaging and reusable materials;
- Expansion of sustainable travel infrastructure, including eight EV charging points and electric bicycle charging facilities; and
- Ongoing support for the Cycle to Work scheme.

Forward Commitments

The Assembly Commission will continue to prioritise environmental improvement through:

- Enhanced waste reduction and resource efficiency;
- Strengthened biodiversity initiatives across Parliament Buildings and the Stormont Estate;
- Retention of ISO 14001:2015 accreditation; and
- Ongoing benchmarking against public and private sector peers.

Further information on energy usage and associated costs is available on the Assembly website. [Parliament Buildings and Sustainability](#)

In order to report the greenhouse gas emissions associated with activities, activity' data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report were published by the UK Government and can be found via the following link: [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

Governance

The Assembly Commission has established governance structures to support climate change adaptation. These include a dedicated Sustainable Development team responsible for coordinating environmental sustainability initiatives across the organisation. The Assembly Commission has also developed relevant policies that support environmental management, carbon reduction, and sustainable operations.

In addition, internal reporting mechanisms are in place to monitor progress against sustainability objectives and ensure accountability. These arrangements support the organisation's ability to identify climate-related risks, implement adaptation measures where appropriate, and report on environmental performance in line with statutory and organisational requirements.

Emissions

Emissions Scope 1 (fuel burned) and 2 (purchased electricity)

The figures provided in Table 1 relate to electricity and gas used within Parliament Buildings.

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26		
	Scope 1 (fuel burned)	Scope 2 (purchased electricity)
Emissions (kg CO2e)	423,584 <i>(2,315,172 * 0.18296)</i>	344,093 <i>(1,944,030 * 0.1770)</i>
Consumption (kWh Gross CV)	2,315,172	1,944,030
Net Cost (£millions)	0.2	0.4

Source of data: Consumption figure based on meter reading, conversion factor used is for 2025 year.

Electricity used is purchased through a DoF contract that delivers 100% green electricity.

Emissions Scope 3 (Fuel burned due to business travel via staff owned transport)

Please note this sustainability report does not include data on staff commuting to and from their normal place of work. Please note vehicle size and vehicle fuel type are unknown for the data in Table 2.

Table 2: Mileage and emissions from vehicles not owned by Assembly Commission in 2025-26		
Year	Mileage	Kg CO2e
2025-26	6,727	6,727 (miles) x 0.26860 (conversion factor) = 1,807 kg CO2e

Source of data: NIA SUN finance system and conversion factor used is average of diesel and petrol passenger car

Emissions Scope 3 – Business travel using public transport that is claimed back

Please note there is no known record of mileage associated with public transport claims, only costs as shown in Table 3.

Table 3: Expenses claimed for public transport used for official business travel (excludes staff commuting to their regular place of work)		
Year	Taxis (Cost, £)	Public Transport (includes rail and bus) (Cost, £)
2025-26	20,930	4,210

Source of data: NIA SUN finance system

Emissions Scope 3 - Business travel that is booked via Travel Desk

The Assembly Commission does not have a managed Travel Desk facility and as the Sustainability Reporting Guidance 2025-26 was issued mid-year, the Assembly Commission was unaware of the information it was expected to collect at the start of the 2025-26 financial year. This has led to omissions in data reporting for air, rail or hotel stays. It is anticipated that the Assembly Commission will avail of a managed Travel Desk facility in 2026-27, therefore, on commencement of this contract this data will be recorded and collated.

Paper printed

Table 4: Paper printed (pages)	
Year	Paper printed (pages)
2023-24	1,185,000
2024-25	1,282,500
2025-26	1,370,000

Source of data: Paper ordered by Office Resources

Responsible disposal of ICT waste

The Assembly Commission manages the disposal of ICT waste through a DoF established framework for the disposal of IT, electronic and electrical equipment. Disposal services are procured via secondary competition among appointed framework suppliers, ensuring value for money while maintaining high standards of environmental protection and information security.

The framework mandates compliance with relevant environmental and waste legislation, accredited environmental management systems, and secure data wiping requirements aligned with National Cyber Security Centre standards. This approach provides assurance that ICT assets are disposed of responsibly, data is securely protected, and environmental impacts are minimised in line with the Assembly Commission’s sustainability and governance commitments.

In the specification of the “Framework for disposal services for IT equipment, electronic and electrical equipment”, suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification also requires the following from suppliers.

“All equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation including, but not limited to:

- The Waste Electrical and Electronic Equipment Directive;
- BS EN ISO 14001: 2015;
- the Environmental Protection Act 1990; and
- the Hazardous Waste Regulations.

(Source: Department of Finance – Framework for Disposal Services for IT Equipment, Electronic and Electrical Equipment (including Framework Specification and User Protocol))

Sustainable procurement

The Assembly Commission’s Procurement Policy establishes sustainability, social responsibility, and value for money as core principles governing all procurement activity. In line with the Procurement Act 2023, the Assembly Commission’s approach is designed to maximise public benefit by integrating environmental, social and economic considerations into procurement decisions, supporting ethical supply chains, fair competition, and responsible use of public resources.

These principles are delivered in practice through the Assembly Commission’s ‘Social Value in Procurement’ approach, which embeds proportionate and measurable sustainability and social value outcomes across the procurement lifecycle. Through its contracts, the Assembly Commission works with suppliers to promote ethical employment, support local businesses, reduce environmental impact, and enhance community wellbeing in Northern Ireland, with delivery monitored through contractual commitments to ensure accountability and continuous improvement.

Single use plastics

The Assembly Commission has removed all unnecessary single-use plastics from its operations. The Assembly Commission uses compostable packaging and reusable materials throughout its catering operations and has adopted a zero waste to landfill approach, delivered through a waste management contract.

Recycled waste

Year	Waste recycled (tonnes)	Cost of waste recycled (£’000)
2025-26	87.556	n/a

Source of data: Figures are provided by Department of Finance who receive monthly reports from their contractor. No costs for recycling are recharged to the Assembly Commission.

Social, Community and Human Rights Issues

The Assembly Commission is committed to social responsibility, which is demonstrated by establishing a range of fair and equitable corporate reward and recognition policies. In particular, the Assembly Commission recognises the importance of sustainable salaries for its staff. In this regard, all members of staff employed by the Assembly Commission are paid remuneration that exceeds the *living wage*¹ of £13.45 per hour.

A range of successful public engagement activities were delivered in 2025-26, 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 their programmes extremely effectively throughout the year.

The 'Assembly Connects' programme engaged more than 1,000 participants through sessions held in Parliament Buildings, across constituencies, and online.

The Participation and Outreach team also organised a variety of engagement events, including attendance at the Balmoral Show, a Disabled People's Parliament, and a range of other activities to showcase the work of the Assembly.

During the financial year, the second cohort of the Northern Ireland Youth Assembly completed its mandate, and a third cohort was recruited. In total, Youth Assembly Members participated in 3 plenary meetings, 10 committee meetings, 3 evidence sessions with Assembly Committees, 8 consultations with external organisations and Executive departments, 13 youth events, and 5 training sessions.

The Education Service delivered sessions to 7,362 primary and secondary pupils, including 214 in-person visits to Parliament Buildings (6,989 pupils) and 15 virtual sessions (373 pupils). In addition, 165 teachers participated in four professional development events. 48 post-primary pupils completed an online work experience session, three B.Ed. students from Stranmillis University College undertook a two-week placement, and 30 post-primary pupils took part in a Youth in Government event.

The Visitor Experience Team welcomed approximately 15,000 tour guests through 740 tours and supported 33,700 event guests across 570 events.

The Assembly Commission remains committed to corporate social responsibility and supports staff in contributing to the wider community through Employer Supported Volunteering (ESV). The ESV policy provides a structured framework for staff wishing to undertake volunteering activities.

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

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 are an ever-present threat to these resources and must be a concern for all staff. The Assembly Commission recognises there is a continuing need to raise staff awareness of their responsibility with regard to these matters.

The Assembly Commission has a Fraud Prevention and Anti-Bribery Policy. This policy seeks to provide a clear and coherent framework for staff, enabling them to understand their responsibilities and to help them implement the necessary controls, to ensure full compliance with legislation, minimising the risk of incidents occurring.

A Response Plan 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 of either fraud, or bribery, were reported and examined under the Response Plan during 2025-26.

The Assembly Commission also participates in the biennial National Fraud Initiative (NFI). This is a data matching exercise 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: 29 June 2026

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.

The membership of the Assembly Commission for the 2025-26 year and the percentage attendance at meetings is given overleaf.

Membership of Assembly Commission (10 meetings held):

Role	Name	Percentage of meetings attended*
Chairperson	Edwin Poots MLA	90% (9/10)
Member	Andy Allen MBE MLA	100% (10/10)
Member	Trevor Clarke MLA	100% (10/10)
Member	Sinéad Ennis MLA	90% (9/10)
Member	Nuala McAllister MLA	70% (7/10)
Member	Colin McGrath MLA	70% (7/10)

** 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 47 to 57.

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 122.

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 121 for ease of reference.

Accountability Report - Corporate Governance Report

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 (11 meetings held):

Role	Name	Percentage of Meetings attended
Clerk/Chief Executive	Lesley Hogg	100% (11/11)
Director of Legal, Governance and Research Services	Tara Caul	91% (10/11)
Director of Parliamentary Services	Gareth McGrath	91% (10/11)
Director of Corporate Services	Steven Baxter	55% (6/11)
Interim Director of Corporate Services/Interim Director of Performance and Improvement	Paula Ewart (from 25 July 2025 until 31 December 2025)	100% (5/5)
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 SMT.		

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. This Register is continuously updated. The current 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 2026. The latest version of the Register can be

viewed at [senior-management-team/register-of-interests](#)

Pension liabilities

Note 1.13 to the Accounts and the Remuneration and Staff Report on pages 58 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 87 of these Accounts. The notional cost of the work performed by the Northern Ireland Audit Office (NIAO) for 2025-26 was £92,000 (Assembly Commission audit, £78,000, and Assembly Members' Pension Scheme audit, £14,000) (2024-25; £82,000 (Assembly Commission audit, £70,000 and Assembly Members' Pension Scheme, £12,000)) and related solely to audit services.

The Assembly Commission participates in the biennial National Fraud Initiative (NFI) exercise. The Comptroller and Auditor General also has statutory powers to undertake the biennial data matching exercises for NFI. The cost of this work performed by the NIAO for 2025-26 was £nil (2024-25; £1,841).

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 2025-26, the Assembly Commission reported nil (2024-25, two) personal data incidents to the Information Commissioner's Office (ICO).

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 delivered via a new Staff Matters Teams channel. This ensures all staff, including non-desk based staff, are kept informed simultaneously.

Briefings for all staff were hosted by the Clerk/Chief Executive in July and December, and staff attended Directorate Meetings in September and March.

The Assembly Commission undertakes a staff survey on a biennial basis with the last survey conducted jointly with the Senedd Commission in 2024. The next survey is due to take place in September 2026, in conjunction with the Senedd Commission and the Scottish Parliament.

During 2025-26 all staff were invited to share ideas on future events and initiatives and a new Men's Health Network and Women's Health Network were established.

A Health and Wellbeing Group delivers a wide range of events and activities for staff to connect and extend their networks. An Internal Communications Group provides advice, based on staff feedback, with the aim of enhancing internal communications across the organisation; and a Good Ideas Sub-Group has been set up to deliver a Good Ideas initiative, to give staff a way to share ideas for business improvement and encourage innovation.

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

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process will normally be completed within 20 working days of the receipt of the complaint.

During 2025-26, no admissible complaint was received. As none were received there was no resulting impact on the policies and procedures of the Assembly Commission (2024-25; one).

Events after the Reporting Period

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

Statement of Accounting Officer's Responsibilities

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

In preparing the accounts, the Accounting Officer of the Assembly Commission 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;
- Ensure that the Assembly Commission has in place appropriate and reliable systems and procedures;
- 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, the Clerk/Chief Executive as Accounting Officer of 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 assets of the Assembly Commission, are set out in *Managing Public Money Northern Ireland* published by DoF.

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 Department of Finance (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 ten 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's 2025-26 budget was formally considered by the Assembly's Audit Committee on 13 November 2024 as part of the Committee's budget scrutiny role. Following the Audit Committee scrutiny, the Assembly resolved to agree the Assembly Commission's budget for 2025-26 on 9 December 2024.

This resolution formally approved the budget for 2025-26 and allowed the figures to be included in the 2025-26 Estimate and Budget Act process.

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Spring Supplementary Estimates ('SSE') 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Assembly Commission is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

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

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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 40.

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 April 2026. 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 (4 meetings held):

Role	Name	Percentage of Meetings attended*
Independent Chairperson	David Murphy	100% (4/4)
Assembly Commission Member	Nuala McAllister MLA	50% (2/4)**
Independent Member	Ivor Johnston	100% (4/4)
Independent Member (from 1 July 2025)	Dónall Curtin	100% (2/2)
Independent Member (until 16 May 2025)	Maurice Keady	0% (0/1)
<p>* 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.</p> <p>** In addition, Andy Allen MLA attended one meeting on behalf of Nuala McAllister MLA</p>		

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 2025-26 plan was presented to, and agreed by, ACARC on 25 June 2025, 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 2025-26 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. Progress was also highlighted in the Director of Corporate Services Director’s update at monthly SMT meetings.

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 2025-26 Internal Audit Plan, 7 reviews were undertaken, all of which resulted in a Satisfactory level of assurance.

A Follow-up Review of all recommendations made in 2024-25 was also undertaken, further contributing to the assurance provided.

The Annual Assurance Report for 2025-26 was presented to ACARC in June 2026 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) 2025 (the 'Determination') which was published on 7 February 2025.

Full details of 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 ongoing 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 respect of financial year 2025-26, the independent auditor has confirmed that, in all material respects, all financial assistance received by each party has been used exclusively for the authorised purpose of the FAPP Scheme. All certificates have been issued to that effect and have been received by the Assembly Commission.

Strategic Planning and Performance Management

Details of performance against the Strategic Objectives set in the Annual Plan 2025-26 are summarised in the Performance Analysis section of the Performance Report commencing at page 14.

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 2025-26, the Assembly Commission reported nil (2024-25; two) personal data incidents to the ICO.

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:

- Major Incident Impacting Building Security;
- Cyber Security Incident;
- Poor Information Assurance Leading to Personal Data Breaches or Data Loss;
- Maintaining Appropriate Staff Skills and Corporate Knowledge; and
- 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 2025 and the end of March 2026. 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 2025 and was formally approved by SMT on 3 December 2025. 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 2025-26.

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) 2026, which received Royal Assent on 20 March 2026, together with the Spring Supplementary Estimates ('SSE') 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Assembly Commission is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial

year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

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:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 29 June 2026

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 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 2025–26 continued to be determined by the 2016 Determination and the Assembly Members (Pensions) Determination (Northern Ireland) 2016. These Determinations were made by the Independent Financial Review Panel (IFRP), established under 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 of the Assembly.

The tenure of the first panel ended in July 2016.

As a consequence of the Assembly Commission’s desire to consider a reform of the Panel and the political situation between March 2017 and January 2020, a new Panel was not appointed. Legislation to reform and rename the panel, although started, was not completed before the dissolution of the Assembly on 28 March 2022.

The Assembly Members (Independent Remuneration Board) Act (Northern Ireland) 2025, was enacted in September 2025, and an Independent Remuneration Board has been established, which is responsible for determining Members’ pay and pensions. The AMPS continues to operate under the 2016 Determination until a new Determination is issued by the Independent Remuneration Board.

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 is normally based on an incremental uplift on all pay scales. A one year pay award was made from 1 April 2025 which included the following elements:

- a 4% rise to all pay points;
- a 4% rise to on-call allowances (increased from 3%);
- a 10% rise to overtime rates; and
- a 10% rise to discretionary payments.

Service Contracts

Assembly Commission 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.

As with all staff 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)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Edwin Poots MLA	38,000	38,000	-	-	6,000	11,000	44,000	49,000
Andy Allen MBE MLA (from 7 October 2024)	6,000	2,903	-	-	2,000	1,000	8,000	4,000
Trevor Clarke MLA	6,000	6,000	-	-	1,000	2,000	7,000	8,000
Sinéad Ennis MLA	6,000	6,000	-	-	2,000	2,000	8,000	8,000
Nuala McAllister MLA	6,000	6,000	-	-	2,000	2,000	8,000	8,000
Colin McGrath MLA	6,000	6,000	-	-	2,000	2,000	8,000	8,000

***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 exclude 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)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
David Murphy Chairperson	3,859	1,704	-	-	4,000	2,000
Ivor Johnston Member	1,621	1,074	-	-	2,000	1,000
Dónall Curtin Member (from 1 July 2025)	-	-	-	-	-	-
Maurice Keady Member (until 16 May 2025)	-	-	-	-	-	-

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)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Lesley Hogg Clerk/Chief Executive	170-175	165-170	-	-	68,000	65,000	240-245	235-240
Tara Caul Director of Legal, Governance & Research Services	115-120	110-115	-	-	46,000	46,000	165-170	160-165
Gareth McGrath Director of Parliamentary Services	120-125	115-120	-	-	48,000	39,000	165-170	155-160
Steven Baxter Director of Corporate Services	120-125	115-120	-	-	45,000	60,000	165-170	175-180

**The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum)*

less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights. The benefit also includes any voluntary additional employee contributions made by individuals or lump sum payments deducted directly from annual salary.

Paula Ewart was engaged as Interim Director of Corporate Services/Interim Director of Performance and Improvement via an agency from 25 July 2025 until 31 December 2025. The Assembly Commission incurred costs of £63k in respect of this arrangement.

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 (2024-25; £6,000). For the Speaker, the additional amount paid for holding office was £38,000 (2024-25; £38,000).

The salary figures reported here do not include the salary for a Member generally of £53,000 (2024-25; £52,500).

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 2025-26.

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.

Accountability Report – Remuneration and Staff Report

The banded remuneration of the highest-paid director in the Assembly Commission in the financial year 2025-26 was £170,000 - £175,000 (2024-25; £165,000 - £170,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	25 th percentile	Median	75 th percentile
Total remuneration (£)	37,044	44,039	55,680
Pay ratio	4.6:1	3.9:1	3.1:1

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

There were no material movements in ratios in 2025-26 compared to 2024-25.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £37,044 (2024-25; £34,732), £44,039 (2024-25; £42,164) and £55,680 (2024-25; £53,538) respectively.

In 2025-26, 0 (2024-25; 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £26,154 to £172,500 (2024-25; £24,985 to £167,500).

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous year in the:

- a) Salary and allowances; and
- b) Performance pay and bonuses.

of the highest paid director and of their employees as a whole.

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

Percentage change for:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	4.1%	1.2%
Highest paid director's salary and allowances	3.0%	0.0%

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 31/3/26	Real increase in pension at Pension age	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Edwin Poots MLA	10-15	0-2.5	197	179	4
Andy Allen MBE MLA (from 7 October 2024)	0-2.5	0-2.5	2	1	1
Trevor Clarke MLA	0-2.5	0-2.5	18	16	1
Sinéad Ennis MLA	0-2.5	0-2.5	3	1	1
Nuala McAllister MLA	0-2.5	0-2.5	2	1	1
Colin McGrath MLA	0-2.5	0-2.5	7	5	1

Assembly Commission pensions

Pension benefits for Assembly Commission Members are provided by the Assembly Members’ Pension Scheme (Northern Ireland) 2016 (AMPS). This is a Career Average Revalued Earnings (CARE) scheme which was introduced for new and existing members by the Assembly Members (Pensions) Determination (Northern Ireland) 2016.

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. Legislation to reform and rename the panel, although started, was not completed before the dissolution of the Assembly on 28 March 2022. However, the Assembly Members (Independent Remuneration Board) Act (Northern Ireland) 2025, enacted in late 2025, replaced the former panel with an Independent Remuneration Board responsible for determining Members’ pay and pensions. The AMPS continues to operate under the 2016 Determination until a new Determination is issued by the Independent Remuneration Board

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. In December 2018, the Court of Appeal ruled that the transitional protection offered to members of the Judiciary

and Firefighters Schemes, when their schemes were reformed, was discriminatory on grounds of age. This is known as the McCloud Judgement. As a result 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 MLAs who missed out on the transitional protection policy in the AMPS because of their age. The applicability of, and approach to, the McCloud judgement in relation to this scheme is a matter for the Independent Remuneration Board.

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 accrued on a "contribution factor" basis, taking account of service as an Assembly Commission Member, up to 5 May 2021, when all members of the scheme moved to CARE. The contribution factor was the relationship between salary as an Assembly Commission Member and salary as a Member for each year of service as an Assembly Commission Member. These pension benefits 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. Up to 5 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.

Pension benefits for all other Assembly Commission Members accrue on a career average (CARE) basis and 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. The contribution paid in the CARE Scheme is 9% of their 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 retirement age for their section of the Scheme. Under the CARE element of the AMPS, Normal Retirement Age is linked to State Pension Age. Any Final Salary pension accrued before 6 May 2021 will continue to be payable at a Normal Retirement Age of 65.

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 service, not just

their current appointment as an Assembly Commission Member. 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 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Lesley Hogg Clerk/Chief Executive	50-55	2.5-5	796	713	47	-
Tara Caul Director of Legal, Governance & Research Services	40-45	2.5-5	658	597	32	-
Gareth McGrath Director of Parliamentary Services	50-55	2.5-5	998	910	33	-
Steven Baxter Director of Corporate Services	5-10	2.5-5	114	77	26	-

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 have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service

Pension Schemes are also in a similar position. 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. 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 2025-26 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 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 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

Employee Contribution Rates

Percentage rates for employee contributions were revised for all members from 1 July 2025 as a result of the [Northern Ireland Civil Service Pension Scheme: Consultation on Scheme Yield / Member Contributions](#) as shown below*:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates –	
1 April 2025 to 31 August 2025		All members from 1 April 2025 to 30 June 2025	*Contribution rates – All members from 1 July 2025
From	To	From	To
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.35%	7.55%
£165,794.00 and above		8.05%	8.25%

Salary bands were also updated from 1 September 2025 as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards		Contribution rates – All members
From	To	From
£0	£28,716.99	4.65%
£28,717.00	£65,343.99	5.65%
£65,344.00	£175,740.99	7.55%
£175,741.00 and above		8.25%

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	2025-26 £'000	2024-25 £'000
	Permanently employed staff*	Agency, Temporary and Inward Seconded Staff**	Members	Total	Total
Wages and salaries	16,559	2,401	5,435	24,395	22,874
Social security costs	2,267	-	811	3,078	2,372
Other pension costs	5,605	-	920	6,525	5,957
Sub Total	24,431	2,401	7,166	33,998	31,203
Less recoveries in respect of outward secondments	-	-	-	-	(12)
Less recoveries in respect of Ministerial Salaries	-	-	(604)	(604)	(597)
Total net costs **	24,431	2,401	6,562	33,394	30,594

* There were no staff costs incurred in respect of Special Advisers in 2025-26 (2024-25; £nil).

** Of the total Agency, Temporary and Inward Seconded staff costs, £0k has been charged to capital (2024-25; £10k) with all other staff costs charged to programme costs.

Temporary Staff

The Assembly Commission made payments of £2,290,083 (2024-25; £1,727,396) 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 the Assembly Commission 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 the Department of Finance (DoF) to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2025-26, employers' contributions of £5,599,048 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25; £5,061,341 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £5,620 (2024-25; £4,685) 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% (2024-25; 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 £170, 0.5% (2024-25; £162, 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.

One member of staff (2024-25; 4) retired early on ill-health grounds; the total additional pension liabilities in the year amounted to £15,211 (2024-25; £42,643).

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 AMPS 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 2025-26, contributions of £0.9m (2024-25; £0.9m) 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.

During the year, one Members retired due to ill health (2024-25; Nil). 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 £26,500 (2024-25; £Nil).

Average number of persons employed (audited)

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

Accountability Report – Remuneration and Staff Report

				2025-26 Number	2024-25 Number
Objective	Permanently employed staff	Agency, Temporary and Inward Secondees	Members	Total	Total
1	358	43	90	491	468
Total	358	43	90	491	468

During 2025-26, an average of 0 members of Assembly Commission staff (2024-25; 2) were seconded externally to other legislatures and public sector employers.

The Assembly Commission has 0 agency worker brought in exclusively for capital projects (2024-25; 1).

The rate of staff turnover was 6.7% (2024-25; 3.8%).

Directors, Senior Managers and Employees (audited)

As at 31 March 2026, 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)	185	181
Total	187	183

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 2025-26 (2024-25; £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 2025-26.

Consultancy (audited)

The Assembly Commission made payments of £30,164 (2024-25; £126,008) 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.

The Assembly Commission continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the Assembly Commission workforce and the composition of applicants and appointees.

As a public authority, the Assembly Commission has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions. Further information on the Assembly Commission's equality scheme is available on its website [Northern Ireland Assembly Commission Equality Scheme 2022 - 2026](#)

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 most recent biennial Staff Survey was conducted in 2024 and provided a rich source of data.

Throughout the year this continued to be used to shape key organisation wide initiatives under the People and Culture Strategy 2024–2029, such as the review of Performance Management, the development of a Leadership Framework and subsequent Leadership Development Programme, and the creation of the Wellbeing Framework.

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 staff 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.

Learning and development is delivered in a range of ways, including formal learning activities, the completion of examinations, webinars, on-line and in person courses, on the job learning, outward secondments, job shadowing and opportunities for temporary promotion.

In addition, the Assembly Commission has a Health and Safety team 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 4.5% during 2025–26 (4.8%; 2024-25). The absence rate is the percentage of available working days which were lost due to sickness absence. The average number of days lost per employee due to sickness during 2025-26 was 9.95 days (10.7 days; 2024-25).

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-2025-to-2026>

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, 2025-26, all figures presented in £000

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving/ (excess)			Prior Year Outturn Total 2024-25
		Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Non-Voted	Total	
Departmental Expenditure Limit											
Resource	SOAS 1.1	60,041	(6)	60,035	62,208	(10)	62,198	2,167	(4)	2,163	51,495
Capital	SOAS 1.2	1,788	-	1,788	2,642	-	2,642	854	-	854	2,016
Total		61,829	(6)	61,823	64,850	(10)	64,840	3,021	(4)	3,017	53,511
Annually Managed Expenditure											
Resource	SOAS 1.1	(2,118)	-	(2,118)	2,479	-	2,479	4,597	-	4,597	18
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
Total		(2,118)	-	(2,118)	2,479	-	2,479	4,597	-	4,597	18
Total Budget											
Resource	SOAS 1.1	57,923	(6)	57,917	64,687	(10)	64,677	6,764	(4)	6,760	51,513
Capital	SOAS 1.2	1,788	-	1,788	2,642	-	2,642	854	-	854	2,016
Total Budget Expenditure		59,711	(6)	59,705	67,329	(10)	67,319	7,618	(4)	7,614	53,529
Non-Budget											
Resource	SOAS 1.1	-	-	-	-	-	-	-	-	-	-
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		-	-	-	-	-	-	-	-	-	-
Total Budget and Non Budget		59,711	(6)	59,705	67,329	(10)	67,319	7,618	(4)	7,614	53,529

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 2025-26, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving/ (excess)	Prior Year Outturn Total 2024-25
Net Cash Requirement	SOAS 3	56,269	59,793	3,524	48,542

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

Notes to the Statement of Outturn against Assembly Supply 2025-26 (£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 2024-25
	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	-	-	-	60,665	(624)	60,041	60,041	62,208	-	62,208	2,167	51,497
Total-voted DEL	-	-	-	60,665	(624)	60,041	60,041	62,208	-	62,208	2,167	51,497
Non-voted Expenditure												
2. Consolidated Fund receipts (non-retainable income)	-	-	-	-	(6)	(6)	(6)	(10)	-	(10)	(4)	(2)
Total Spending in DEL	-	-	-	60,665	(630)	60,035	60,035	62,198	-	62,198	2,163	51,495
Spending in Annually Managed Expenditure (AME) Voted Expenditure												
3. Administration provisions & Members' Pension Finance Costs	-	-	-	(2,118)	-	(2,118)	(2,118)	2,479	-	2,479	4,597	18
Total Spending in AME	-	-	-	(2,118)	-	(2,118)	(2,118)	2,479	-	2,479	4,597	18
Total Non Budget	-	-	-	-	-	-	-	-	-	-	-	-
Total resource	-	-	-	58,547	(630)	57,917	57,917	64,677	-	64,677	6,760	51,513
Of Which:												
Voted Expenditure							57,923			64,687	6,764	51,515
Non Voted Expenditure							(6)			(10)	(4)	(2)

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

Detailed explanations of the variances are given in the Detailed Financial Performance Analysis, in the Performance Report, starting on page 27.

The notes on pages 97 to 120 form part of these accounts.

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 2024-25
	Gross	Income	Net	Total	Total	Virements*	Total inc. virements		
Spending in departmental Expenditure Limits (DEL) Voted Expenditure 1. Administration and Support costs	1,788	-	1,788	1,788	2,642	-	2,642	854	2,016
Total capital	1,788	-	1,788	1,788	2,642	-	2,642	854	2,016

**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 27.

The notes on pages 97 to 120 form part of these accounts.

SOAS 2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2025-26 £000	Prior Year Outturn Total, 2024-25 £000
Total Resource Outturn	SOAS 1.1	57,923	51,515
Less: Income paid/payable to the Consolidated Fund		(6)	(2)
Total		(6)	(2)
Net Expenditure in Consolidated Statement of Comprehensive Net Expenditure	SOCNE	57,917	51,513

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 97 to 120 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
Total Resource Outturn	SOAS 1.1	57,917	64,677	6,760
Total Capital Outturn	SOAS 1.2	1,788	2,642	854
<i>Adjustments to remove non-cash items:</i>				
Depreciation, impairments and revaluations		(4,836)	(4,847)	(11)
Members' Pension finance income/(costs)	3.a	200	(2,911)	(3,111)
New provisions, and adjustments to previous Provisions		1,567	-	(1,567)
Prior period adjustments		-	-	-
Other non-cash items		-	-	-
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in inventories		-	-	-
Increase/(decrease) in receivables		(90)	(10)	80
(Increase)/decrease in payables		(634)	(200)	434
Use of provisions	16	351	432	81
Total		56,263	59,783	3,520
Removal of non-voted budget items				
Other Adjustments		6	10	4
Net cash requirement		56,269	59,793	3,524

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 27.

For Resource DEL, the largest contributor to the underspend of £2.167 million was lower than anticipated expenditure on the office cost expenditure payable to Members, particularly in respect of the operation of their constituency offices (£1.322 million). A further £0.333 million was underspent on the Admin costs, which are the costs associated with running Parliament Buildings, and £0.454 million was underspent on staff salaries.

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

For Capital DEL, the outturn was £1.788 million against the SSE position of £2.642 million, an underspend of £0.854 million, which was due to delay in completion of a number of projects until next year.

For AME, an underspend of £4.597 million arose, which was mostly due to a release of provision associated with the remedial works to the roof with only the costs associated with completion of Phase 1 (remedial works to the Rear Parapet and Courtyards 1, 2 and 3) retained as a provision.

The notes on pages 97 to 120 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 2025-26 £000		Prior Year, 2024-25 £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)		6	6	2	2
Total amount payable to the Consolidated Fund		6	6	2	2

The notes on pages 97 to 120 form part of these accounts.

Other Assembly Accountability Disclosures

i. Losses and special payments

The following section is subject to audit

There were no Losses or Special Payments (2024-25; nil) identified during 2025-26.

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, 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.

I hereby approve the Assembly Commission's Resource Accounts for the year ended 31 March 2026.

Signed:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 29 June 2026

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 2026 under the Government Resources and Accounts Act (Northern Ireland) 2001 (Estimates and Accounts) (Designation of Bodies) Order 2025. The financial statements comprise:

- Statement of Financial Position as at 31 March 2026
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year ended; and
- the related notes including the significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Assembly Commission's affairs as at 31 March 2026 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 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

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

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Assembly Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Assembly Commission's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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 the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001.

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 parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; 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:

- maintaining proper accounting records;
- 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;

The Certificate and Report of the Comptroller and Auditor General

- 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, posting of unusual journals and use of estimates in the accounts;

- 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. 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 income and expenditure 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.

The Certificate and Report of the Comptroller and Auditor General

Report

I have no observations to make on these financial statements.

A handwritten signature in black ink that reads "Dorinnia Carville". The signature is written in a cursive style with a large initial 'D'.

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

01 July 2026

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

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	2025-26 £000	2024-25 £000
Other operating income	5	(630)	(2,983)
Total operating income		(630)	(2,983)
Staff Costs	3, 4	33,998	31,193
Purchase of goods and services	3a	21,480	18,381
Depreciation and impairment charges	3a	4,836	4,416
Members' Pension finance (income)/cost	3a	(200)	500
Administrative Provisions	3a	(1,567)	6
Other operating expenditure	3a	-	-
Total operating expenditure		58,547	54,496
Net operating expenditure		57,917	51,513
Net expenditure for the year		57,917	51,513
Notional Audit Costs	3b	92	82
Total Notional Costs		92	82
Net Expenditure for the year including notionals		58,009	51,595
Other comprehensive net expenditure Items which will not be reclassified to net operating expenditure:			
• Net (gain)/loss on revaluation of Heritage assets, property, plant and equipment	6	(5,291)	(1,809)
• Actuarial gain on pension scheme liabilities	16	(4,400)	(6,200)
Comprehensive net expenditure for the year		48,318	43,586

The notes on pages 97 to 120 form part of these accounts.

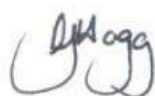
Statement of Financial Position as at 31 March 2026

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	2025-26 £000	2024-25 £000
Non-current assets:			
Property, plant & equipment, Heritage Assets	6	162,330	160,615
Intangible assets	7	1,525	984
Pension Asset	4	8,000	3,400
Total non-current assets		171,855	164,999
Current assets			
Trade & other receivables	14	1,413	1,503
Cash & cash equivalents	13	236	1,258
Total current assets		1,649	2,761
Total assets		173,504	167,760
Current liabilities			
Trade and other payables	15	(5,761)	(6,150)
Total current liabilities		(5,761)	(6,150)
Total assets less current liabilities		167,743	161,610
Non-current liabilities			
Provisions	16	(318)	(2,236)
Total non-current liabilities		(318)	(2,236)
Total assets less total liabilities		167,425	159,374
Taxpayers' equity and other reserves:			
General fund		59,331	61,161
Pension reserve		8,000	3,400
Revaluation reserve		100,094	94,813
Total equity		167,425	159,374

The notes on pages 97 to 120 form part of these accounts.

Signed:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 29 June 2026

Statement of Cash Flows for the year ended 31 March 2026

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	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net expenditure for the year including notionals		(58,009)	(51,595)
Adjustments for non-cash transactions	3a, 3b	3,166	5,004
(Increase) in trade and other receivables		90	(547)
<i>less movements in receivables relating to items not passing through the SOCNE</i>		-	-
(Decrease) in trade and other payables		(389)	2,062
<i>Less movements in payables relating to items not passing through the SOCNE</i>		1,270	(1,316)
<i>Use of Provisions</i>		(351)	(488)
Net cash outflow from operating activities		(54,223)	(46,880)
Cash Flows from investing activities			
Purchase of property, plant and equipment	6	(1,318)	(677)
Purchase of intangible assets	7	(716)	(967)
Purchase of heritage assets		-	(16)
Proceeds/(costs) from disposal of property, plant and equipment		(6)	-
Net cash outflow from investing activities		(2,040)	(1,660)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		55,250	49,500
Net financing		55,250	49,500
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for payments to the Consolidated Fund			
		(1,013)	960
Payments of amounts due to the Consolidated Fund		(9)	-
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund			
		(1,022)	960
Cash and cash equivalents at the beginning of the period	13	1,258	298
Cash and cash equivalents at the end of the period	13	236	1,258

The notes on pages 97 to 120 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

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
Balance at 31 March 2024		63,634	93,004	(2,300)	154,338
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	SOCNE	(51,595)	1,809	6,200	(43,586)
CFERs payable to the Consolidated Fund		(2)	-	-	(2)
Auditors Remuneration		82	-	-	82
Non-cash charges other	3	-	-	-	-
Transfers between reserves		500	-	(500)	-
Balance at 31 March 2025		61,161	94,813	3,400	159,374
Net Assembly Funding – drawn down		55,250	-	-	55,250
Net Assembly Funding – deemed supply		1,250	-	-	1,250
Supply (payable)/receivable adjustment		(230)	-	-	(230)
Comprehensive Net Expenditure for the year	SOCNE	(58,009)	5,291	4,400	(48,318)
CFERs payable to the Consolidated Fund		(6)	-	-	(6)
Auditors Remuneration		92	-	-	92
Non-cash charges other	3	-	13	-	13
Transfers between reserves		(177)	(23)	200	-
Balance at 31 March 2026		59,331	100,094	8,000	167,425

The notes on pages 97 to 120 form part of these accounts.

The Northern Ireland Assembly Commission Annual Report and Accounts 2025-26

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FRM) issued by DoF. The accounting policies contained in FRM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where FRM 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, FRM 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 2025-26 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). Prior to 1 April 2025, these assets were depreciated over their useful life on a straight-line basis. From 1 April 2025 these assets are restated to fair value each year by reference to indices compiled by the Office for National Statistics (ONS).

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. They are depreciated as described in paragraph 1.7 below.

1.7 Depreciation

Property, Plant and Equipment assets and Intangible assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Depreciation is charged from the first full year of use. Depreciation and amortisation are charged to expenditure on the re-valued amount of Property, Plant and Equipment and on cost for Intangibles. An element of depreciation or amortisation therefore arises in Property, Plant and Equipment due to the increase in valuation and is in excess of the depreciation or amortisation that would be charged on the historical cost of assets. On disposal of a previously revalued asset, the amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

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 Financial instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability of equity instrument of another entity. The Assembly Commission has financial instruments in the form of trade receivables and payables and cash and cash equivalents. In accordance with IFS9 Financial Instruments – Classification and Measurement, financial assets in the form of trade receivables, cash and cash equivalents and other receivables are measured at amortised cost.

1.10 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; and
- 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.

1.11 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.

1.12 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.

1.13 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.

1.14 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 Independent Remuneration Board and as such, no further consideration has been made in the GAD valuation for this year.

1.15 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 6.10% p.a. reflecting the real yields experienced in the bond markets.

1.16 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.

1.17 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.

1.18 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.

1.19 Impending application of newly issued accounting standards not yet effective

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 impact of IFRS 18 on the Public Sector is still being assessed and a decision has not yet been taken on an implementation date.

IFRS 19 Subsidiaries without Public Accountability: Disclosures allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

1.20 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.

1.21 Cash and Cash Equivalents

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

2 Statement of Operating Expenditure by Operating Segment

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

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

3 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	2025-26 £'000	2024-25 £'000
Staff Costs*			
Wages and Salaries	4	24,395	22,864
Social Security Costs	4	3,078	2,372
Other Pension Costs	4	6,525	5,957
Payments to Members			
Constituency costs (incl staff)		11,413	10,645
Members' winding-up costs		27	23
Members' Travel		330	322
Members' Other costs		147	37
Party Allowance		1,035	897
Other Costs			
Premises		1,527	1,442
Office running costs		646	383
Contracted services		2,134	2,164
Repairs & maintenance		3,173	1,954
Staff travel, subsistence and training		389	285
Miscellaneous expenses		1,004	717
Total cash items		55,823	50,062
Non-cash items			
Depreciation		4,823	4,416
Pension Finance (income)/costs		(200)	500
Permanent diminution of assets		16	-
Reversal of previous impairment loss		(3)	-
Provisions provided for in year less any releases written back	16	(1,567)	6
Provisions utilised in year	16	(351)	(488)
Loss on disposal of assets		6	-
Total non-cash items		2,724	4,434
Total		58,547	54,496

*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, £0k (2024-25; £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

	2025-26 £'000	2024-25 £'000
Department	92	82
Total notional audit costs	92	82

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

Staff costs comprise:

	2025-26 £'000 Total	2024-25 £'000 Total
Wages and salaries*	24,395	22,874
Social security costs	3,078	2,372
Other pension costs	6,525	5,957
Sub Total	33,998	31,203
Less recoveries in respect of outward secondments	(-)	(12)
Less recoveries in respect of Ministerial Salaries	(604)	(597)
Total net costs	33,394	30,594

* Of the total staff costs, £0k has been charged to capital (2024-25; £10k) 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	2025-26 £'000	2024-25 £'000
Present value of scheme liabilities		(42,600)	(41,600)
Fair value of scheme assets		50,600	45,000
Net asset	16	8,000	3,400

Amount in the Statement of Financial Position:

	Note	2025-26 £'000	2024-25 £'000
Liabilities		-	-
Assets		8,000	3,400
Net asset	16	8,000	3,400

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

	Note	2025-26 £'000	2024-25 £'000
Current Service cost		900	1,200
Past Service cost		-	-
Interest on pension liability		2,300	2,200
Interest on scheme assets		(2,500)	(2,000)
		700	1,400

Allocated in the account as:

	Note	2025-26 £'000	2024-25 £'000
Other pension costs (contribution by employer)		900	900
Members' Pension Finance (income)/cost (Net)	3	(200)	500
		700	1,400

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

	Note	2025-26 £'000	2024-25 £'000
Actual return less interest on scheme assets		3,600	300
Experience gains and (losses) arising on pension liabilities		(2,000)	(1,300)
Changes in assumptions		2,800	7,200
Net actuarial gain recognised in SCITE		4,400	6,200

Movements in liabilities during the year:

	Note	2025-26 £'000	2024-25 £'000
Liabilities at 1 April		41,600	45,700
Current service cost (net of member contributions)		900	1,200
Past service cost		-	-
Member contributions (including net transfers-in)		500	500
Benefits paid during the year		(1,700)	(1,800)
Interest on pension liability		2,300	2,200
Admin expenses paid from scheme assets		(200)	(300)
Changes in assumptions		-	-
Actuarial (gains)/losses		(800)	(5,900)
Liabilities at 31 March		42,600	41,600

Movements in assets during the year:

	Note	2025-26 £'000	2024-25 £'000
Assets at 1 April		45,000	43,400
Interest on scheme assets		2,500	2,000
Actual return less interest on scheme assets		3,600	300
Contributions by Assembly Commission		900	900
Contributions by Members (including net transfers-in)		500	500
Admin expenses paid from scheme assets		(200)	(300)
Benefits paid and expenses		(1,700)	(1,800)
Closing fair value of scheme assets 31 March		50,600	45,000

The Assembly Commission expects to contribute £0.9m to the Members' Pension scheme in 2026-27.

Principal actuarial assumptions at the Statement of Financial Position date:

	2025-26 £'000	2024-25 £'000
Gross Discount rate	6.10%	5.65%
Future salary increases	4.10%	4.25%
Future pension increases (CPI)	2.85%	2.75%
Real discount rate (net of CPI)	3.20%	2.80%

This year, the Assembly Commission has assessed the application of the IAS 19 'asset ceiling' in respect of 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 2025-26 to be £8.0 million (2024-25; £3.4 million), which has been recognised in the statement of financial position.

	As at 31 March 2026			As at 31 March 2025		
	Men	Female members	Widows	Men	Female members	Widows
Current pensioners	23.7	25.6	24.5	23.6	25.5	24.4
Future pensioners *	25.1	27.0	25.9	25.0	26.9	25.8

** The life expectancy from age 65 of active and deferred members will depend on their current age. This table shows the life expectancy from age 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 £0.4m.

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 £7.2m.

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 £2.8m.

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 HM 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 Independent Remuneration Board 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 2025 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	2025-26 £'000	2024-25 £'000
Recoupment of seconded staff salaries		-	12
Recoupment of Ministerial Salaries		604	597
Other Income		26	2,374
Total		630	2,983

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**2025-26**

	Land	Buildings	Information technology	Office equipment	Security equipment	Furniture and fittings	Art and antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2025	7,000	147,577	2,951	4,270	597	948	888	164,231
Additions	-	466	-	133	232	180	-	1,011
Disposals	-	-	(342)	(39)	-	(17)	-	(398)
Reclassification*	-	4	-	(5)	-	1	-	-
Revaluations	-	2,231	(16)	70	8	15	-	2,308
At 31 March 2026	7,000	150,278	2,593	4,429	837	1,127	888	167,152
Depreciation								
At 1 April 2025	-	-	1,242	1,533	284	557	-	3,616
Charged in year	-	3,006	565	862	95	59	-	4,587
Disposals	-	-	(342)	(39)	-	(17)	-	(398)
Reclassification*	-	-	3	(3)	(4)	4	-	-
Revaluations	-	(3,006)	(3)	20	3	3	-	(2,983)
At 31 March 2026	-	-	1,465	2,373	378	606	-	4,822
Carrying amount								
At 31 March 2026	7,000	150,278	1,128	2,056	459	521	888	162,330
At 31 March 2025	7,000	147,577	1,709	2,737	313	391	888	160,615
Asset financing								
Owned	7,000	150,278	1,128	2,056	459	521	888	162,330
At 31 March 2026	7,000	150,278	1,128	2,056	459	521	888	162,330

* Reclassifications between asset categories were performed in 2025-26 to correct roundings that materialised over the last number of years.

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) as of 31 March 2026. The valuation of Parliament Buildings has been carried out using the Depreciated Replacement Cost (DRC) methodology, which is appropriate for specialised public sector assets for which there is no active market evidence available.

Depreciation is assessed using the S-curve methodology, which is designed to reflect a realistic pattern of asset consumption and obsolescence: minimal depreciation in the early years of an asset's life, accelerating through the mid-life phase, and slowing again towards the end of the asset's remaining life. The Remaining Life (RL) of the asset is a key valuation input and can change from year to year to reflect the asset's ageing profile.

A one-year reduction in remaining life was applied in the 31 March 2025 valuation following the S-curve assessment, resulting in a decrease in value at that time. For the 31 March 2026 valuation, the overall remaining life has reduced only marginally from 30.31 years to 30.30 years, reflecting the ongoing application of the S-curve methodology. Over the same period, there has been an increase in Building Cost Information Service (BCIS) indices used within the DRC valuation. This combination of a negligible reduction in remaining life and an uplift in BCIS indices has resulted in an overall increase in the asset's value as of 31 March 2026.

Other property, plant and equipment are valued using indices reflecting the period-end position obtained from the Office for National Statistics.

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 2026. 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 Great Hall" that is on long-

Notes to the Accounts

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 undertook the valuation.

Notes to the Accounts

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
Cost or valuation								
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)
At 31 March 2025	7,000	147,577	2,951	4,270	597	948	888	164,231
Depreciation								
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)
At 31 March 2025	-	-	1,242	1,533	284	557	-	3,616
Carrying amount								
At 31 March 2025	7,000	147,577	1,709	2,737	313	391	888	160,615
At 31 March 2024	7,000	148,619	1,482	3,491	367	333	872	162,164
Asset financing								
Owned	7,000	147,577	1,709	2,737	313	391	888	160,615
At 31 March 2025	7,000	147,577	1,709	2,737	313	391	888	160,615

7 Intangible Assets

2025-26

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation			
At 1 April 2025	1,002	-	1,002
Additions	777	-	777
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2026	1,779	-	1,779
Amortisation			
At 1 April 2025	18	-	18
Charged in year	236	-	236
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2026	254	-	254
Carrying amount at 31 March 2026	1,525	-	1,525
Carrying amount at 31 March 2025	984	-	984
Asset financing			
Owned	1,525	-	1,525
At 31 March 2026	1,525	-	1,525

2024-25

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

8 Capital and Other Commitments

8.1 Capital Commitments

There were no contracted capital commitments authorised as at 31 March 2026 (2024-25; 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 2026. 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

	2025-26 £'000	2024-25 £'000
Balance at 1 April	1,258	298
Net change in cash and cash equivalent balances	(1,022)	960
Balance at 31 March	236	1,258
The balances at 31 March were held at:		
Commercial banks and cash in hand	236	1,258

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 £55.25m (2024-25; £49.50m). The amounts issued from the Consolidated Fund for supply but not spent at year end was £0.23m (2024-25; £1.25m). There are no other liabilities arising from financial activities that need to be disclosed.

14 Trade receivables and other assets

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year:		
VAT	516	422
Prepayments	736	886
Accrued income	-	-
Other receivables	161	195
	1,413	1,503
Amounts falling due after more than one year:	-	-

Included within "Other receivables" is £nil (2024-25; £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

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year:		
Other taxation and social security	1,581	1,381
Other payables	717	33
Accruals	3,227	3,477
Deferred income	-	-
Amounts issued from the Consolidated Fund for supply but not spent at year end	230	1,250
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	6	9
	5,761	6,150
Amounts falling due after more than one year:	-	-

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

16 Provisions for liabilities and charges

	2025-26			2024-25		
	Provision - Pension £'000	Provision - Others £'000	Total £'000	Provision - Pension £'000	Provision - Others £'000	Total £'000
Balance at 1 April	-	2,236	2,236	2,300	2,718	5,018
Provided in the year	-	50	50	-	23	23
Provisions not required written back	-	(1,617)	(1,617)	-	(17)	(17)
Provisions taken to Reserves	-	-	-	(2,300)	-	(2,300)
Provisions utilised in the year	-	(351)	(351)	-	(488)	(488)
Balance at 31 March	-	318	318	-	2,236	2,236

16.1 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.

Other Legal Issues

The existing provision in respect of historical underpayments of salary during periods of annual leave for certain staff was reviewed in 2025-26 and the accrual uplifted for the increase in Employer National Insurance contribution rates from 13.8% to 15%.

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.

16.2 Remedial works to the Roof

Under IAS 37 – ‘Provisions, Contingent Liabilities and Contingent Assets’, a provision was created in 2023-24 in respect of the remedial works on the roof of Parliament Buildings as a result of legal proceedings against the architects and contractor appointed to undertake this work. As these legal proceedings have ended, the provision for the full works is no longer required. Work has commenced on the first phase. The works to complete this phase continue to be provided for, with the costs associated with the remaining phase being released and these costs will be budgeted for and recorded as expenditure in the period they are incurred.

17 Contingent liabilities

The Assembly Commission has no material quantifiable contingent liabilities as at 31 March 2026, 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 58.

19 Third-party assets

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

20 Entities within the Assembly boundary

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

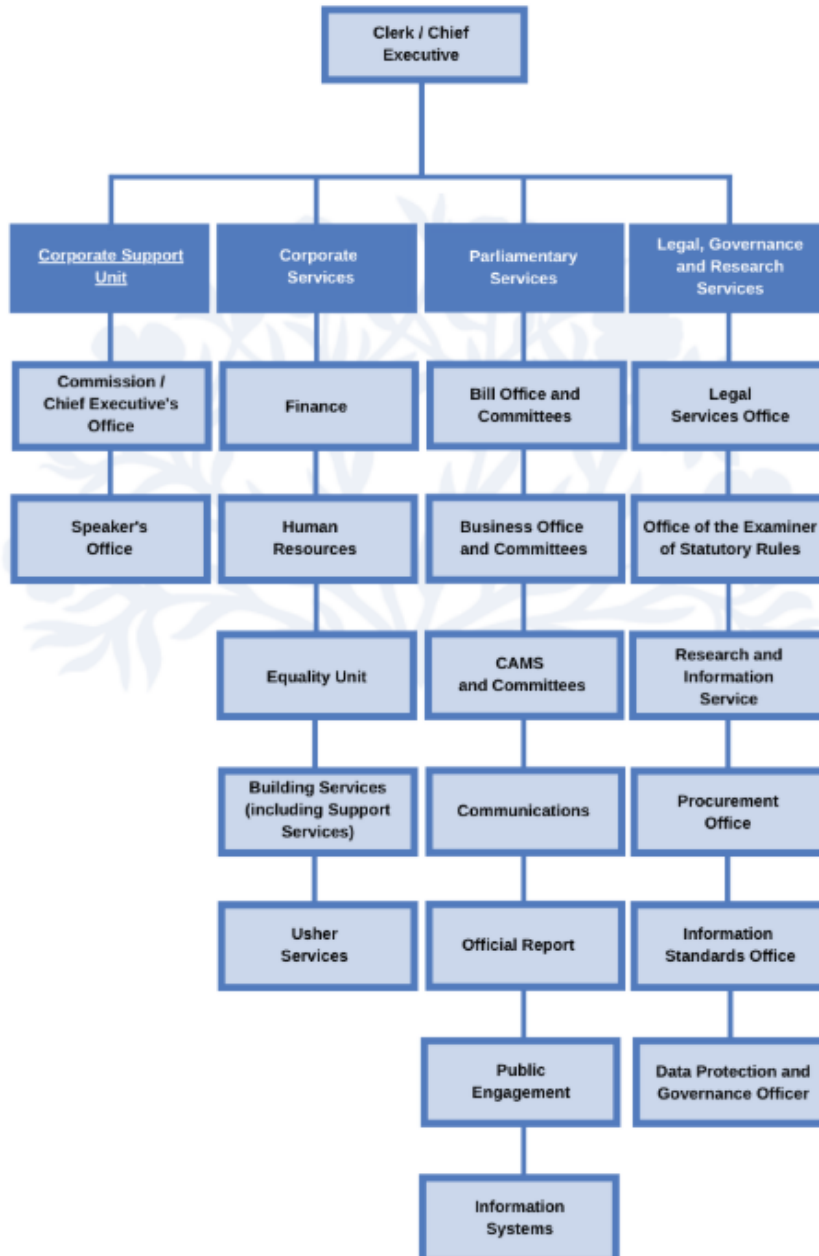
21 Events after the Reporting Period

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

Date authorised for issue

The Accounting Officer/Clerk/Chief Executive to the Assembly authorised these financial statements for issue on 01 July 2026.

Staff of the Northern Ireland Assembly Commission





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

10 March 2026

Dear Lesley

DELEGATION OF FUNCTIONS

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;
- (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; and
- (c) 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.

The Assembly Commission has agreed that it will review the arrangements set out here before the end of this Assembly mandate.

Yours sincerely



EDWIN POOTS MLA
Speaker and Chairperson of the Assembly Commission