



Northern Ireland
Assembly

Northern Ireland Assembly Commission

**Annual Report and Accounts 2023-24
For the year ended 31 March 2024**

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For the year ended 31 March 2024**

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Report and Accounts for the year ended 31 March 2024

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**The Northern Ireland Assembly Commission presents its Annual Report and
Accounts for the year ended 31 March 2024**

PERFORMANCE REPORT - Performance Overview

This overview is intended to provide a summary of the performance of the Northern Ireland Assembly Commission ('the Assembly Commission') for the reporting period. It is aimed at giving sufficient information to users of the Annual Report and Accounts so that they may gain an understanding of the organisation, its purpose, the key risks it faces and how it has performed during the period.

Statutory basis for the Assembly Commission

The Assembly Commission is the corporate body which has the statutory responsibility for providing the Northern Ireland Assembly ('the Assembly'), or ensuring that the Assembly is provided, with the property, staff and services required for the Assembly's purposes. The Assembly Commission is established under section 40 of the Northern Ireland Act 1998.

The Assembly Commission comprises the Speaker and five other members of the Assembly who are responsible for representing the interests of the Assembly and its elected Members. The Assembly Commission has appointed a Clerk/Chief Executive in accordance with schedule 5 of the Northern Ireland Act 1998, and other staff.

In seeking to undertake the work of the Assembly Commission, staff are assigned to a number of functional directorates. The detailed organisational chart is attached in Annex A for ease of reference on page 122.

Principal Activities

The Assembly Commission considers and makes decisions on a wide range of issues to do with the running of the Assembly, the provision of accommodation and the delivery of supporting services in Parliament Buildings.

Although funded from the Northern Ireland Block Grant, the Assembly Commission is independent of the Northern Ireland Executive ('the Executive') and as such does not contribute to the Executive's Programme for Government.

The Assembly Commission's performance targets and the associated outputs are therefore, those that are developed internally to continually enhance the delivery of services to the Assembly, enabling it to function effectively.

Following the Assembly election on 5 May 2022, the Assembly failed to elect a Speaker and deputy Speakers and appoint an Executive. Consequently, there was no return to normal Assembly business until 3 February 2024.

During substantially all of the reporting period many of the principal activities of the Assembly Commission therefore were not undertaken and its work continued to be guided by three principles namely:

- Retaining readiness;
- Maximising the use of public resources; and
- Supporting and motivating staff.

All principal activities of the Assembly Commission have been undertaken following the resumption of normal Assembly business on 3 February 2024.

Following extensive consultation with staff the new Corporate Strategy 2023-28 was developed and approved by the Assembly Commission during the year. This guides the work of the Assembly Commission, to ensure the strategic priorities are achieved.

Key Aims and Objectives

The Assembly Commission's new 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 the next five years.

It clearly defines the roles of the Assembly and the Assembly Commission, outlining the main objectives to capture the wide variety of interdependent roles and responsibilities of the Assembly Commission's staff. The Corporate Strategy assists in determining and allocating resources, whilst ensuring value for money.

The Corporate Strategy sets out four strategic priorities:

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

Recognising that while staff have different roles, the Corporate Strategy ensures they are working towards shared and common strategic objectives. Associated with developing Corporate Strategy, work has been undertaken to develop a new set of corporate values, which look at how Assembly Commission staff deliver services to the Assembly and the actions, behaviours and decisions which underpin their commitment to their responsibilities.

The Assembly Commission's values are:

- Excellence – Excellence is about an unstinting commitment to quality, high standards and empowerment within the organisation. We take responsibility individually and collectively for a professional and high quality to our work.

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

While the Corporate Strategy establishes an overarching framework of objectives, the corporate planning process translates the strategic Priorities and Objectives of the Corporate Strategy into a Corporate Plan with a series of actions, targets and milestones assigned to each action.

Therefore, in addition to the Corporate Strategy, a Corporate Plan for 2023-28 ('the Corporate Plan') was also developed during the year. This sets out the key projects and priorities the Assembly Commission intends to deliver up to March 2028 to underpin the Corporate Strategy.

A detailed Annual Plan for 2023-24 was developed to establish specific and measurable targets for 2023-24 to help deliver the Corporate Plan. This reflected the fact that the Assembly had not resumed normal business and that the primary focus for the first part of the year was to observe the three guiding principles adopted by the Assembly Commission, particularly with regards to retaining readiness. A total of 32, (84.2%) out of the 38, actions were fully achieved during the year and the remainder were partially achieved.

Principal risks and uncertainties

As in previous years, political uncertainty continues to represent the principal risk to the work of the Assembly Commission.

Over the years, there have been a number of periods of political hiatus, the most recent arising from the failure to elect a Speaker and deputy Speakers and to appoint an Executive following the Assembly election in May 2022.

This period ended on 3 February 2024, when the Assembly met to elect a new Speaker and deputy Speakers, and appoint a new Executive, thus allowing normal Assembly business to resume. The Annual Report and Accounts have therefore been prepared in the context of this late resumption of Assembly business.

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

As part of the Assembly Commission's risk management framework, the principal risks are identified and managed. The principal responsibility for the management of risk falls to the Senior Management Team ('SMT') through a comprehensive Risk Management Strategy. Further details on the role and composition of SMT is provided in the Management Structures section within the Director's Report commencing at page 35.

SMT is responsible for both the corporate planning process and the implementation of the Risk Management Strategy. Therefore, the ongoing corporate planning process and the administration of the Risk Management Strategy provide a strong emphasis on the identification and management of risks.

The Risk Management Strategy is reviewed biennially by SMT and amended as appropriate. Further details on the Assembly Commission's capacity to handle risk, the risk and control framework within which the Assembly Commission operates and a review of the effectiveness of the system of internal control are provided in the Governance Statement on pages 42 to 52.

Chief Executive's Performance Overview

The resumption of normal Assembly business on 3 February 2024 was very much welcomed by staff. The success of our readiness preparations was once again superbly demonstrated as we seamlessly supported the return of the Assembly after a two-year hiatus, at extremely short notice, and the immediate return to normal Assembly business.

Since that time, there have been many significant challenges to deal with, including filling a large number of vacant staff posts, securing an appropriate budget for the Assembly Commission and the implementation of the new Windsor Framework Democratic Scrutiny Committee.

I therefore wish to take this opportunity to acknowledge the energy, commitment, resilience and dedication of staff throughout the year, but, in particular, since the resumption of normal Assembly business.

It has, therefore, been another extremely challenging year and I want to acknowledge the, very significant, impact that the prevailing political situation has had on staff morale.

For the majority of the year, the Assembly Commission had to maintain a state of readiness, to ensure that our staff and services were available, at short notice, to support the return to normal Assembly business.

At all times, SMT, maintained a strategic focus as it looked to, and made preparations for, the return of normal Assembly business and the future. This involved the development of a new Corporate Strategy 2023-2028, the accompanying Corporate Plan 2023-2028 and finally the Annual Plan 2023-24.

While the Annual Plan 2023-24 reflected the continuing period of political hiatus, it contained a number of ambitious and stretching targets in relation to 17 of the 22 Corporate Objectives.

This included actions to develop and train Members, to improve communication, strengthen legislative scrutiny, and to increase the awareness and understanding of the public on the work of the Assembly. The Annual Plan also included actions to develop staff and enable better organisational resilience, ensuring the Assembly continues to be supported by an appropriately resourced and agile organisation, with staff who are highly trained and motivated.

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

Turning now to our budget. The Assembly Commission's three-year budget for 2022-2025, was scrutinised by the Audit Committee in November 2021, and then voted on by the Assembly on 23 February 2022. The Assembly resolved that the Assembly Commission's Total Resource Departmental Expenditure Limits ('DEL') budget for 2023-24 should be £51.189 million and £3.160 million Capital DEL.

This budget was prepared based on the assumption that the Assembly Commission would be supporting a fully functioning Assembly in the second year of a mandate, undertaking a full legislative programme, fully supporting the development of Private Members Bills and embedding translation services, as set out in the New Decade New Approach agreement.

In order to deliver all of these services, it had been anticipated that a full complement of 375 Full Time Equivalent ('FTE') staff would be in post and that the outcome of the pay benchmarking exercise would be complete, with agreed outcomes implemented and fully embedded in the Assembly Commission's pay policy.

The Capital budget for 2023-24 reflected the need for renewed investment in the broadcasting and audio infrastructure within the Assembly Chamber, Senate Chamber and each of the Committee rooms. It also included investment plans for website development and IT hardware and software infrastructure updates, representing the normal cyclical replacement of equipment.

As the budget was based on the level of activity required to support the Assembly in the second year of a mandate, there was a modest increase of £0.432 million from the 2022-23 budget (£50.757 million, increase 0.86%) for Resource DEL and a decrease of £0.737 million from the 2022-23 budget (£3.897 million, decrease of 18.9%) for Capital DEL.

While the Assembly Commission's budget was agreed and voted on by the Assembly, Departmental budgets for the year could not be set in the absence of an Executive and normal Assembly Business. The Secretary of State for Northern Ireland therefore, had to take the budgeting and Main Estimate processes forward at Westminster. He issued the 2023-24 budget by way of a written statement on 27 April 2023, with the Northern Ireland Budget (No. 2) Act 2023 receiving Royal Assent on 18 September 2023.

The Department of Finance's ('DoF's') normal formal in-year budgetary processes did not take place. However, in an attempt to manage the wider public sector budget constraints, a number of ad-hoc in-year exercises were undertaken to reassess Departmental budget requirements and to help inform the Spring Supplementary Estimate ('SSE') process, in anticipation of the Assembly returning to normal business in the latter part of the year. The Assembly Commission participated in these exercises.

Following the resumption of Assembly Business on 3 February 2024, the newly appointed Executive brought forward the Budget Act (Northern Ireland) 2024 to finalise the budget position for Northern Ireland. This received Royal Assent on 14 March 2024 and set the SSE position.

Due to the ongoing absence of normal Assembly business, the Assembly Commission's activity and associated budget requirement reduced significantly.

The Secretary of State had taken steps to reduce those salaries payable to Members and Officeholders on 1 January 2023, through the publication of the Assembly Members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022 ('the 2022 Determination'). The ongoing impact of this was to reduce the Assembly Commission's budget further.

The SSE reflected these reduced requirements, with Resource DEL being reduced to £48.879 million and Capital DEL remaining unchanged at £3.160 million. Annually Managed Expenditure ('AME') of £2.181 million was also included in the SSE position, giving a total voted budget position of £54.220 million.

The SSE included a further £10k of non-voted income, which related to budgeted Consolidated Fund Extra Receipts, which were anticipated, but due to the timing or nature could not be retained. Therefore, the overall SSE position was £54.210 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 £46.660 million, £2.219 million less than the SSE position of £48.879 million. The outturn for AME was £2.673 million, £0.492 million in excess of the SSE position of £2.181 million, giving a Net Resource Outturn of £49.333 million, against the SSE position of £51.060 million. The outturn for Capital DEL was £3.045 million, £0.115 million less than the Capital DEL allocation of £3.160 million.

Performance Summary

As noted in the Performance Report – Performance Overview on page 6, the work of Assembly Commission staff is guided by the Strategic Priorities and Objectives contained within the Corporate Strategy 2023-2028 and the Corporate Plan 2023-2028, augmented in an Annual Plan for 2023-24.

The Annual Plan 2023-24 set out the detailed activities the Assembly Commission intended to progress during 2023-24 to help deliver the Corporate Plan, and to assist the Assembly Commission in determining and allocating resources, whilst ensuring value for money.

While the Annual Plan 2023-24 reflected the continuing period of political hiatus, it contained a number of ambitious and stretching targets in relation to 17 of the 22 Corporate Objectives

The Annual Plan 2023-24 translated the strategic objectives of the Corporate Plan into 38 actions and milestones to be achieved during this period. 32 (84.2%) of the targets were achieved, and 6 (15.8%) were partially achieved.

The total final outturn of the year was £52.378 million in total, when compared with an allocation of £54.220 million in the SSE. The outturn for the Net Resource Requirement (excluding capital, but including AME of £2.673 million) was £49.333 million, against the SSE allocation of £51.060 million (excluding capital, but including AME of £2.181 million). The Capital outturn was £3.045 million against the SSE allocation of £3.160 million.

The absence of normal Assembly business for the majority of the year, significantly reduced the Assembly Commission resource requirement and outturn for the period. This was further impacted by the Secretary of State's 2022 Determination which reduced Member and Officeholder's salaries during the political hiatus, effective from 1 January 2023.

As the opening budget had been set by the Secretary of State at Westminster, there was no formal DoF in-year monitoring, however a number of ad-hoc exercises were completed to help manage the increasingly constrained public sector budget. These exercises were used to inform the final SSE position of the Assembly Commission.

Underspends arose across a number of expenditure categories. In particular, Admin Costs, due to lower than anticipated project and consultancy costs for a number of key projects; lower than anticipated utility costs; staff salaries, due to the decision to pause non-essential recruitment and the lead in time to make permanent appointments or the appointment of agency workers, following the return to full Assembly business on 3 February 2024.

There were further underspends in Members' costs. The Secretary of State introduced the 2022 Determination, effective from 1 January 2023. This Determination prohibited Members from making permanent appointments of staff. In this context, and in the absence of normal Assembly business, Members remained cautious about utilising their budgets or employing new temporary staff in the prevailing political context, so this

budget was underutilised. In making fewer appointments, Members also spent less on recruitment and training than had been anticipated.

The SSE reduced the Assembly Commission's budget, including the budget for Members' salaries, recognising the ongoing impact of the Secretary of State's 2022 Determination. However, a further modest underspend arose, due to the timing of the restoration of full salaries payable for Members and Officeholders.

A detailed analysis and explanation of performance can be found in the Performance Analysis section of the Performance Report on pages 15 to 34.

PERFORMANCE REPORT – Performance Analysis

Performances Analysis - linkages to Corporate Planning

The Annual Plan 2023-24 translated the high-level objectives of the Corporate Plan into 38 actions and milestones to be achieved during this period. A total of 32 (84.2%) of actions were achieved, 6 (15.8%) were partially achieved.

While the Annual Plan 2023-24 reflected the ongoing political hiatus, it contained a number of ambitious and stretching targets. The majority of these were fully achieved. However, a small number of actions were only partially achieved as staff efforts were focused on supporting the resumption of normal Assembly business towards the end of the year.

It should be noted that the Annual Plan 2023-24 focused only on the high level strategic actions that were prioritised for completion during the year, therefore not every action or activity that the Assembly Commission intended to undertake was recorded in the Plan. These activities were nevertheless vital to the smooth running of the organisation, and staff and contractors are to be commended for the dedication and effort they put in to deliver these activities.

Details of performance against the Annual Plan 2023-24 are set out in the table overleaf.

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

	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
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.	Establish the Parliamentary Excellence Programme (PEP) and launch to parties, Members, and their staff.	Achieved.
		MLAs who participate will be more confident in their role as legislators and in the scrutiny of policy.	Publish a calendar of sessions every six months for members and their parliamentary staff.	Achieved.
2	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.	Launch the Guide to Procedure.	Achieved.
			Prepare a Legislative Consent Tracker.	Achieved.
			Launch Procedural Handbook for Bills.	Achieved.
			Develop a scoping paper on the potential for digital innovations in clerking services.	Achieved.
			Develop the Corporate Digital Steering Group to support Development of the Digital and Cyber Strategy.	Achieved.
3	Strengthen the scrutiny capacity of the Assembly as recommended by the RHI Inquiry report	The Northern Ireland Assembly (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.	Develop proposals further to the Chairpersons' Liaison Group report for improving the scrutiny of delegated legislation.	Achieved.

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Performance Report – Performance Analysis

	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
			Produce a scoping paper on Post-Legislative Scrutiny and respond to CLG Recommendations.	Achieved.
			Develop first draft of proposal for a pilot programme of Post-Legislative Scrutiny.	Achieved.
4	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.	Review and update the action plan to promote a strong parliamentary culture for staff.	Achieved.
		All staff will focus our actions, behaviours, decisions and services to support the core functions of the Assembly.	Scope definition of our new corporate values within a parliamentary context.	Achieved.

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

	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
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.	Review public engagement strategies (or equivalent) of other legislatures.	Achieved.
			Commence consultation with engagement business units on draft strategy.	Achieved.
			Draft calendar of keynote events that are organisationally supported with resourced plan of delivery for Year 2.	Partially Achieved. Expected completion June 2024.

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	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
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.	Analysis of research phase of website user experience report completed.	Achieved.
			Project Team set up to ensure collaborative working between IS and communications' website team.	Achieved.
3	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.	Undertake engagement with other legislatures on the development of Corporate Communications Strategy.	Achieved.
			Award contract for new media monitoring supplier with widened scope to reflect social media and analyse reach and effect.	Achieved.
4	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.	Develop a package of measures to reduce barriers to participation which includes digital contributions to inquiries and evidence as well as signing and interpretation where appropriate.	Achieved.

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

	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
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.	Commence the process of developing a People and Culture Strategy to address feedback from the IIP assessment process.	Achieved.
		The Corporate Values will be respected and lived by everyone as a central part of our working culture.	Commence the process of drafting a behavioural framework to explain 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.	Commence the process of considering the learning and development resource needed to support the delivery of the People and Culture Strategy.	Achieved.
			Continue to implement the specific actions within the Learning and Development Strategy.	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.	Commence the drafting of a Terms of Reference for a review of staffing structures / resources to ensure these are appropriate to achieve corporate strategy objectives and business as usual demands.	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.	Develop a terms of reference for a review of decision-making protocols across Assembly business areas.	Achieved.

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	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
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.	Commence round of staff briefings on the importance of effective networks and invite discussion.	Partially Achieved. Development of further actions in 2024/2025 to focus on effective networks.

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

	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
1	Provide a modern, secure and collaborative working environment	Assembly Commission staff, MLAs and their staff will have secure, modern equipment, applications and workspaces, creating a collaborative working environment.	<p>Replace aged devices, including print, network components and secure remote access (SRA) across staff and members.</p> <p>Replace Wi-Fi solution.</p> <p>Adoption of Microsoft technologies licensed. Migrate On Premise Exchange to M365, In Tune and SharePoint (Members Portal).</p> <p>Complete options analysis on new EAC system.</p> <p>Implementation of new audio-visual equipment and refurbishment of committee rooms.</p>	<p>Partially Achieved. Devices procured. Print business case approved. SRA sessions in flight.</p> <p>Achieved.</p> <p>Partially Achieved. Exchange migration 80% complete. In Tune partially enabled Share Point Art of the Possible sessions complete.</p> <p>Achieved.</p> <p>Partially Achieved. Work on Senate Chamber final phase to conclude Summer 2024.</p>

Northern Ireland Assembly Commission
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			Implementation of simultaneous interpretation in plenary proceedings and initial rollout to committee business.	Achieved.
	Corporate Strategy High Level Objective	Outcome	2023-24 Actions / Milestones	Status 31 March 2024
2	Develop and implement a cyber-security strategy	The Assembly Commission will develop and implement a Digital Strategy which places cyber-security as integral to our business and which safeguards our infrastructure.	Procurement of Technical Security Specialist and commence Technical Security Review	Partially Achieved. 80% achieved. Technical Security Review due to complete May 2024.
			Discovery phase to support Digital Strategy and Cyber position.	Achieved.
3	Enhance processes for Information Governance through the use of technology	The Assembly Commission will have streamlined and easily understood processes providing confidence in our information management systems, which will be underpinned by modern technology.	Submit a new retention and disposal policy for Assembly Commission records for government approval.	Achieved.
			Revise Records Management guidance to streamline retention of relevant documents.	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 members and staff.	Deliver a set of design workbooks.	Achieved.

Performance Analysis - Budgeting Framework

DoF is responsible for management of the Executive's budget process in line with a budgetary framework set by HM Treasury.

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

- AME; and
- DEL.

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

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

DEL budgets are classified into resource and capital.

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and running costs, and separately 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.

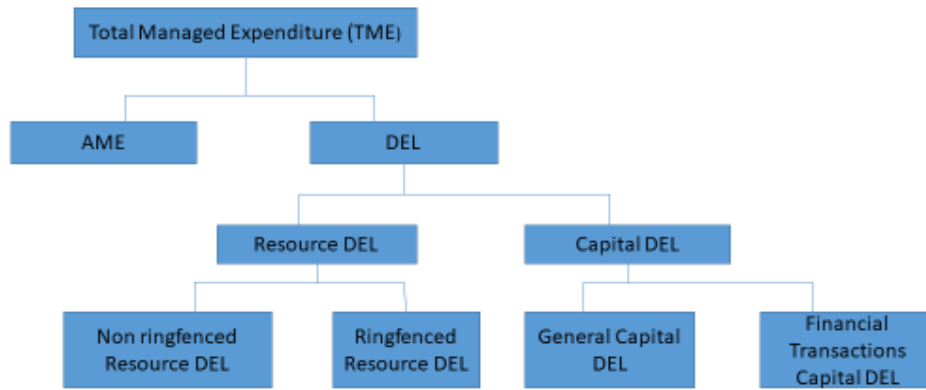
Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by HM Treasury:

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2023-to-2024>

Previously the information contained within budgetary controls did not read directly to financial information presented in Financial Statements due to a number of misalignments. The Executive's Review of Financial Process (RoFP), which was implemented in 2022-23, has helped to address these differences and improve transparency. Further information on the Executive's Review of Financial Process can be found on the Assembly website:

<http://www.niassembly.gov.uk/assembly-business/committees/2017-2022/public-accounts-committee/reports/review-of-the-northern-ireland-budget-process/>

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 2023-24	Provisional Outturn 2023-24	Underspend / (Overspend)
	£000	£000	£000
Resource DEL	48,879	46,660	2,219
<i>Including</i>			
<i>Non-ringfenced</i>	45,283	42,804	2,479
<i>Ringfenced D/I</i>	3,596	3,856	(260)
Capital DEL	3,160	3,045	115
<i>Including</i>			
<i>General Capital</i>	3,160	3,045	115
<i>FTC</i>	-	-	-
Total DEL	52,039	49,705	2,334
AME	2,181	2,673	(492)
<i>Including</i>			
<i>AME Resource</i>	2,181	2,673	(492)
<i>AME Capital</i>	-	-	-
Total Managed Expenditure	54,220	52,378	1,842

Performance Analysis – Detailed Financial Performance

The Assembly Commission's main areas of spend during 2023-24 continued to be the costs of staff salaries; the 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; and the administration running costs that are needed to maintain Parliament Buildings and deliver the wide range of services required by the Assembly.

The opening budget for the Assembly Commission was £51.189 million for Resource DEL (2022-23, £50.757 million), and £3.160 million for Capital DEL (2022-23, £3.897 million). This represented a modest increase of 0.85% (£0.432 million) for Resource DEL and a decrease of 18.9% (£0.737 million) for Capital DEL from the previous year's budget position.

The opening budget was prepared based on the assumption that the Assembly Commission would be supporting a fully functioning Assembly in the second year of a new mandate, undertaking a full legislative programme, fully supporting the development of Private Members Bills and embedding translation services, as set out in the New Decade New Approach agreement.

In order to deliver all of these services, it had been anticipated that a full complement of 375 Full Time Equivalent ('FTE') staff would be in post and that the outcome of the pay benchmarking exercise would be complete and any agreed outcomes would be fully embedded. However, the ongoing political hiatus and the return of full Assembly business late in the reporting period, on 3 February 2024 has had a significant impact on the spending patterns of the Assembly Commission.

The closing budget position as set out in the SSE was £48.879 million for Resource DEL

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and £3.160 million for Capital DEL. This represented a reduction in budget for Resource DEL of £2.310 million (4.5%) and no change in Capital DEL. The SSE also included an allocation of £2.181 million for AME, for the Members' Pension Scheme Service Costs and Provisions. Giving a total budget position of £54.220 million

Following the completion of the DoF's RoFP and its implementation in 2022-23 notional charges, while still included in the Accounts, are no longer included in Estimate totals.

The total final outturn of the year was £52.378 million compared with an allocation of £54.220 million in the SSE. The outturn for the Net Resource Requirement (including AME, but excluding capital) was £49.333 million, against the SSE allocation of £51.060 million. The Capital outturn was £3.045 million against the SSE allocation of £3.160 million. This is summarised in the Table below.

The outturn for the Net Cash Requirement was £46.109 million, against the SSE position of £48.418 million. This is shown in the Statement of Outturn against Assembly Supply at page 76.

	Provisional Outturn	Final Plan	Under/(over)	Under/(Over)
	£'000	£'000	£'000	%
Income	(153)	(153)	(-)	(0.0%)
Resource DEL	46,813	49,032	2,219	4.5%
AME	2,673	2,181	(492)	(22.6%)
Non-budget notional costs	-	-	-	-
Net Resources	49,333	51,060	1,727	3.4%
Capital	3,045	3,160	115	3.6%

The above variances arose across a number of expenditure categories. The Assembly Commission's budget, as reported in the SSE, is not split by expenditure type but the Assembly Commission further analyses its overall budget into a number of broad expenditure categories for internal budgetary purposes. The breakdown of outturn by category is set out in the table over and, for comparison purposes, a breakdown of the SSE position is provided for each category.

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Expenditure Category	Provisional Outturn	Detail behind Final Plan figures	Performance Against Final Plan Under / (Over)	Performance Against Final Plan Under / (Over)
	£'000s	£'000s	£'000s	%
Income	(153)	(153)	-	-
Staff Salaries	21,197	21,537	340	1.6%
Admin Costs	5,736	6,327	591	9.3%
Members' Salaries	5,070	5,097	27	0.5%
Members' Other Costs	72	76	4	5.3%
Members' Travel	264	317	53	16.7%
Constituency Costs (incl. staff)	9,966	11,377	1,411	12.4%
Party Allowance	652	705	53	7.5%
Depreciation & Impairment	3,856	3,596	(260)	(7.2%)
(Profit)/Loss on disposal of fixed assets	-	-	-	-
Total Resource DEL	46,660	48,879	2,219	4.5%
AME – Members' Pension Finance Costs	200	2,200	2,000	90.9%
AME – Provisions Other	2,473	(19)	(2,492)	13,115.8%
Net Resource Requirement	49,333	51,060	1,727	3.4%
Capital	3,045	3,160	115	3.6%

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 £49.333 million. The underspend of £1.727 million (3.4%) arose across a number of categories.

Assembly Commission staff salaries (£21.197 million) were £0.340 million, or 1.6%, less than the SSE position. During the year all recruitment to non-essential posts was paused. For planning purposes, it had been assumed when preparing the SSE that Assembly business would resume during the last quarter of the financial year, and at that time all vacant posts would be filled, either by permanent appointment or through the employment of agency workers as a matter of urgency.

It had also been assumed that, once Assembly business resumed, additional staff would be required to support the work of a newly formed Windsor Framework Democratic Scrutiny Committee. However, while the resumption of Assembly business was fully supported, it was not possible to fill all of the necessary vacancies as planned. Therefore, an underspend arose, due to the divergence between the planning assumptions and the date that the vacancies were actually filled either permanently or by the employment of agency workers.

The Assembly Commission's Administration costs cover the full range of expenses

incurred in enacting legislation and delivering Parliamentary scrutiny, ensuring the Assembly is provided with the property, staff and services required for its purposes. This includes the costs associated with drafting Private Members' Bills; facilitating committee activities and Plenary sittings; operating costs of Parliament Buildings; business critical contract costs, such as for IT support; broadcasting and cleaning; and the costs of engagement and education, which enhance the awareness of the work of the Assembly.

Admin costs (£5.736 million) were £0.591 million, or 9.3%, less than the SSE position. While the Assembly Commission had seen a sharp rise in utility costs in 2022-23, during this reporting period, there were a number of price reductions by suppliers, which meant that utility costs were much lower than anticipated.

Costs associated with the delivery of a number of key projects, such as the Corporate Systems Review Project, the Refurbishment of Senate and Committee rooms or the replacement of the Legislative Workbench software were much lower than anticipated, due to a delay in the supplier delivering the appropriate system design, lower than anticipated consultancy costs or slippage in the project timeline. Costs had also been included for the purchase and delivery of Bound Volumes of the Official Report, but these were not received in the reporting period and therefore costs were lower than anticipated.

Financial support to Members is provided under the provisions of the Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016 as amended by the Assembly Members (Salaries and Expenses) (Amendment) Determination (Northern Ireland) 2020 ('the 2016 Determination'). During 2022-23 the Secretary of State also published the 2022 Determination, primarily aimed at reducing Member and Officeholders salaries and prohibiting Members from appointing staff on a permanent basis.

Under the provisions of the 2016 Determination, Members may seek reimbursement for a range of costs associated with running their constituency offices, employing staff and winding up their Assembly business if they cease to be Members.

The most significant underspend arose in respect of Constituency Costs (incl. staff). Members' constituency office costs (£9.966 million) were £1.411 million, or 12.4% less than the SSE position.

In the absence of normal Assembly business, the implementation of the Secretary of State's 2022 Determination meant that Members were unable to permanently recruit support staff. Members remained cautious about engaging staff temporarily and therefore did not fully utilise this allowance. With fewer permanent appointments being made there was also an underspend in the training and recruitment budgets.

Party Allowance (£0.652 million) was £0.053 million, or 7.5% less than the SSE position. Funding is available to Parties under the Financial Assistance for Political Parties Scheme 2016, to assist them in supporting their Members to carry out their parliamentary functions, and also to establish and run a Whips office if appropriate. This allowance is primarily used to assist with Party support staff costs, and it had been assumed that this would be fully utilised. However, in the absence of normal Assembly business, Parties have remained cautious about fully utilising this allowance.

The outturn for AME is £0.492 million in excess of the SSE position. Within this category there are a number of expenditure items, which relate to the net annual Members' Pension Finance Cost, and the year on year increase or release of Provisions. The sole factor contributing to the excess AME requirement is a movement in Provisions relating to remedial works on the roof of Parliament Buildings.

These costs had previously been disclosed as a Contingent Liability. However, updated legal advice received in February 2024 meant that plans could be made to commence the remedial work, rather than awaiting the outcome of the on-going legal proceedings. This change in legal position resulted in a review of the accounting treatment and it was agreed that it was more appropriate that the estimate of costs should be reported as a new, one-off Provision. The timing of this updated legal advice however, meant this change in accounting treatment could not be reflected in the SSE.

An updated quantum report from expert witnesses was also received which increased the estimate of costs. Utilising some of the underspend from the annual Members' Pensions Finance Cost, a new Provision of £2.453 million has been included for the remedial roof repairs, leading to an overall excess of AME of £0.492 million.

The timing of both the change in legal advice and the receipt of the updated quantum report meant that the SSE position could not be adjusted accordingly and so it was inevitable that the SSE position was not going to reflect the revised forecasted outturn. The Assembly Commission was not in a position to predict either of these changes.

The excess has been minimised through utilising the underspend in the Members' Pension Finance Cost, which fluctuates each year depending on external third party valuations.

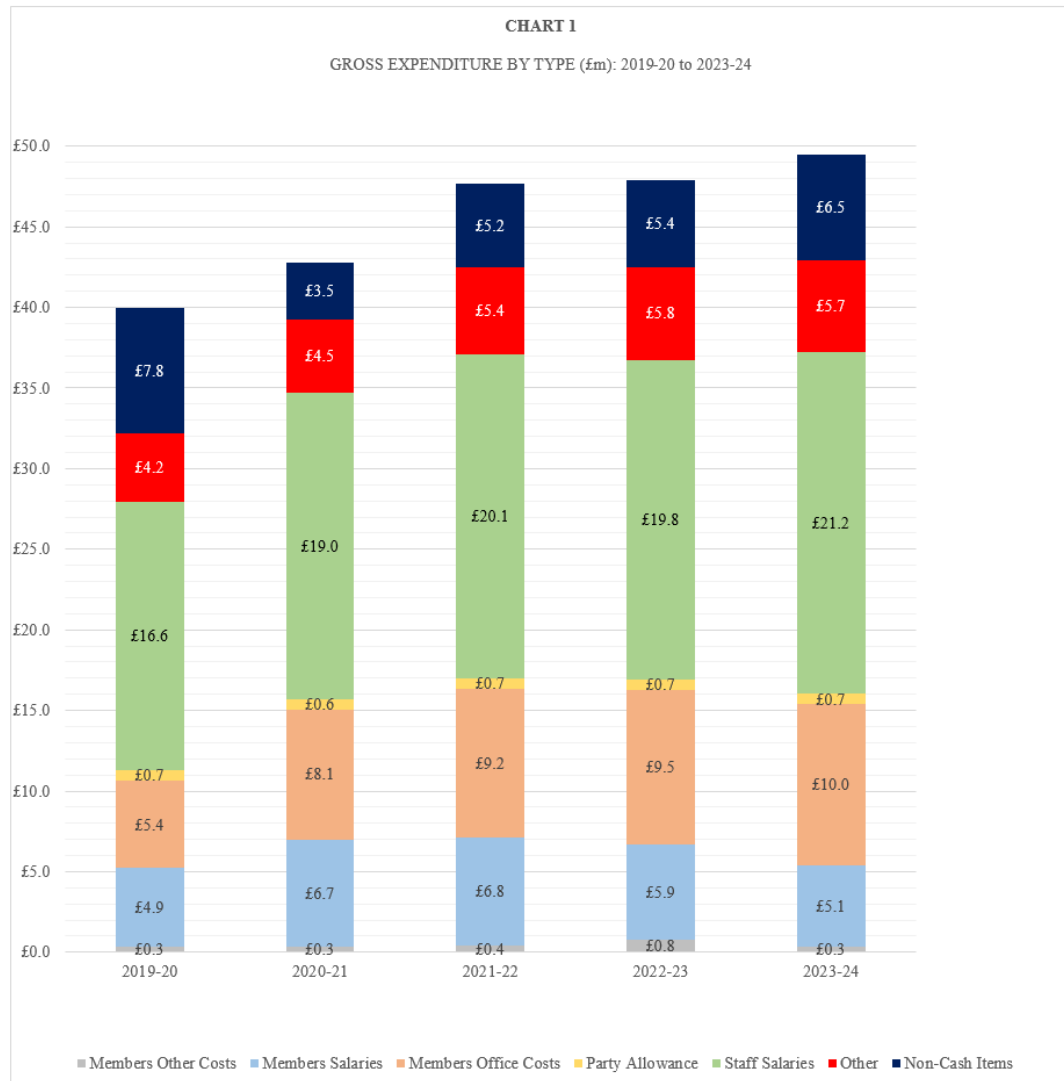
Trend data

Chart 1 overleaf shows the Assembly Commission's gross expenditure for the past five years, split against the relevant expenditure categories. This includes all items included in the Statement of Comprehensive Net Expenditure, but excluding any net gain or loss on the actuarial valuation of the Assembly Members' Pension Scheme; on the revaluation of Property, Plant and Equipment or the net gain or loss on revaluation of Intangibles.

The chart highlights the impact of reduced Assembly business, in the context of increasing costs.

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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 2023-24 the Assembly Commission paid 99.0% of invoices, without queries, within this standard (2022-23; 98.3%).

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 2023-24, 93.3% of invoices were paid within 10 days of being received (2022-23; 91.6%).

The Assembly Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2024.

Sustainability Report

The Assembly Commission has a long-standing commitment to being an exemplar organisation in respect of Sustainable Development and as such has a dedicated Sustainable Development Office (SDO), which continues to seek to embed responsible business practices throughout the Assembly Commission.

The Assembly Commission's Environmental Policy sets out its aspirations to operate in a sustainable manner.

The key responsibilities of the SDO include:

- Implementing the Assembly Commission's Environmental Policy; and
- Retaining accreditation to the International Standard for Environmental Management Systems (EMS), namely EN ISO 14001:2015.

The EMS ensures compliance with all relevant environmental legislation and helps to identify and assess any environmental risks. All environmental aspects and impacts are regularly reviewed and controlled as part of the measures to achieve continuous improvement. Environmental considerations are also embedded across the organisation through environmental awareness training.

The Assembly Commission has procedures in place to improve the process for evaluating prospective suppliers' environmental practices within procurement competitions, and to help reduce the direct and indirect environmental impacts of its supply chain.

An Energy Performance Rating has been calculated for Parliament Buildings by an independent government body. The energy rating is calculated by taking into account the energy performance of the building's fabric and its services (such as heating, cooling, hot water, ventilation and lighting). The rating is presented on a scale of A to G, with A being the most efficient. The energy rating achieved by Parliament Buildings for 2023 was D,

which is very good for a Grade A listed building.

Business in the Community Northern Ireland (BiTCNI) is a leading authority on Corporate Social Responsibility (CSR) and Sustainable Development throughout the UK and Ireland. The Human Resources Office (HR Office), Outreach Office and SDO have continued to work closely with BiTCNI over the past year on an action plan with several positive steps being taken, such as including the provision of relevant training for staff. A new action plan has been developed for the coming year.

Each year, the Assembly Commission participates in the BiTCNI Environmental Benchmarking Survey. The Assembly Commission received the Silver standard in 2023.

Following the installation of beehives at Parliament Buildings in 2019, the Assembly's apiary has now been designated as a conservation area for the native Irish honeybee by the Native Irish Honey Bee Society (NIHBS). To highlight the good work that is taking place, the SDO and Education Office have developed a presentation for any visiting Eco Schools.

The Assembly Commission continues to hold Silver Status Career Membership of BiTCNI. This ensured that staff could participate in three specific environmental challenges throughout the year, as well as general volunteering days.

The Assembly Commission continues to work closely with a number of other external bodies, including the Energy Unit within DoF, its Support Services contractor, Belfast Food Network, Sustainable NI, Keep Northern Ireland Beautiful, ECO Schools and local charities/groups, to help ensure continuous improvement in all areas of sustainable development.

The ongoing use of established waste recycling streams, including compostable packaging, and encouraging staff to avail of reusable mugs, has improved recycling efforts. The Assembly Commission is pleased to report that by continuing to use a DoF recycling contract no waste is currently being sent to landfill.

The Assembly Commission continues to promote sustainable travel initiatives aimed at encouraging staff to avail of more sustainable modes of transport to travel to and from work. This includes six vehicle charging points and an electric bicycle charging point for building users, and visitors to the estate, to avail of.

The 'Cycle to Work' scheme continues to be available to all eligible staff and Members, allowing them to purchase bicycles and safety equipment in a tax efficient manner for travelling to work. Five staff availed of the scheme in 2023-24.

The Assembly Commission will continue to improve its environmental performance by:

- Improving waste management and reducing the amount of waste produced;
- Working with partners to improve the biodiversity of Parliament Buildings and the Stormont Estate;
- Maintaining ISO14001:2015 accreditation; and

- Benchmarking against relevant public and private organisations such as other legislatures and local councils.

All of the Assembly Commission’s energy usage figures and associated costs are available online at the Northern Ireland Assembly website:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/sustainability/>

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 £12.00 per hour.

A range of successful public engagement activities were delivered in 2023-24, with the aim of increasing awareness and understanding of the Assembly. The Engagement, Youth Assembly, Education and Events teams continued to deliver planned programmes and engage in a meaningful way while the Assembly was not functioning normally; and since the resumption of normal business the teams have found an increase in demand for their services.

The Assembly Connects programme was delivered to 1,217 participants, which included a wide range of interest groups. In addition, the Engagement team organised events to mark Good Relations Week, International Women’s Day, and Commonwealth Day, and were involved in the delivery of the following high-profile events:

- Ceremony to mark the 25th anniversary of the Belfast/Good Friday agreement;
- Engagement event for social enterprise organisations to meet with US Special Economic Envoy, Joseph Kennedy III; and
- An evening event for a delegation of US business leaders.

The Parliamentary Engagement team managed 64 inward Parliamentary visits; facilitated Members’ participation at 19 Parliamentary body meetings; and coordinated the reformation of the Assembly Branch of the Commonwealth Parliamentary Association.

The Northern Ireland Youth Assembly completed its two-year pioneer phase with a final plenary in June 2023, following which a comprehensive review was conducted. A new cohort of 90 Youth Assembly Members were recruited in October 2023. They have attended a range of meetings and events, including two plenaries in the Assembly Chamber, eight Committee meetings, three meetings with Assembly Committees, and six training sessions.

The Education Service delivered sessions to a total of 8,039 primary and secondary school pupils. This was comprised of 214 in-person school visits to Parliament Buildings (6,581 pupils), and 27 virtual sessions (1,458 pupils). Additionally, 120 students took part in two

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

special events (Belfast/Good Friday Agreement event and Legislation event) and 59 post-primary teachers took part in a professional development event organised by the Education Service.

The Events team delivered tours and facilitated events in Parliament Buildings, welcoming 11,500 tour guests (502 tours) and 17,605 event guests from over 265 events.

The Assembly Commission, in recognition of its corporate social responsibility, is committed to encouraging and supporting staff to make a positive impact to the wider community through Employer Supported Volunteering (ESV). The ESV policy has been designed to provide a framework to support staff who wish to undertake volunteering activities. The ESV policy aims to:

- Develop and strengthen links with the local community, by sharing the knowledge, skills and abilities of staff with community activities, programmes and organisations;
- Have a demonstrable positive impact on the local community;
- Raise the profile of volunteering activities and support local charities;
- Enhance the personal development of staff by helping to develop and build a range of skills and abilities they can use in the workplace;
- Raise morale and motivation amongst staff;
- Provide support to those staff involved in volunteering activities, through the provision of reasonable time off work to prepare and/or participate in such activities; and
- Provide reasonable access to facilities.

Anti-Corruption and Anti-Bribery Issues

The Assembly Commission requires staff, at all times to act honestly and with integrity to safeguard the public resources for which they are responsible. Fraud, bribery and corruption is an ever-present threat to these resources and must be a concern for all staff. The Assembly Commission recognises there is a continuing need to raise staff awareness of their responsibility with regard to these matters.

The Assembly Commission has a Fraud Prevention and Anti-Bribery Policy. This policy seeks to provide a clear and coherent framework for staff, enabling them to 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 also exists, 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.

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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. A review is currently ongoing and will be reported to the Assembly Commission's Audit and Risk Committee ('ACARC') in June 2024.

One incident was initially reported and examined under the Response Plan during 2023-24. However, initial enquiries eliminated any suspicion of Fraud and no further action under the plan was required.

The Assembly Commission also participates in the biennial National Fraud Initiative (NFI). This is a data matching exercise run by the UK Cabinet Office to compare data from across a range of public sector organisations to identify potentially fraudulent activities. The most recent exercise was for 2022-23.

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 2022-23 exercise, the Assembly Commission reported 76 matches. Work was taken during 2023-24 to complete the remaining investigations into the 76 matches, with no fraudulent activity being identified and no further action was required. Work will now commence to prepare for the next exercise which is due for completion in October 2024.

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 ACARC. The Fraud and Bribery Self-Assessment has been temporarily paused, pending the outcome of the biennial review of the Fraud Prevention and Anti-bribery Policy.



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 28 June 2024

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

The new Assembly Commission was appointed on 12 February 2024, following the resumption of full Assembly business. However, a number of vacancies in Assembly Commission membership existed prior to this date, and in the absence of Assembly business these could not be appointed to. Therefore, a protocol was agreed, whereby parties that had no appointed Member on the Assembly Commission could nominate a Member to attend as an observer.

In this context, the membership of the Assembly Commission for the 2023-24 year and the percentage attendance at meetings is given overleaf.

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Accountability Report - Corporate Governance Report

Membership of Assembly Commission (six meetings held):

Role	Name	Percentage of Meetings attended*
Chairperson	Alex Maskey (until 12 February 2024)	100% (5/5)
Chairperson	Edwin Poots MLA (from 12 February 2024)	100% (1/1)
Member	John Blair MLA (until 12 February 2024)	100% (5/5)
Member	Robert Butler MLA	100% (6/6)
Member	Trevor Clarke MLA	100% (6/6)
Member	Dolores Kelly (until 4 October 2023)	100% (1/1)
Member	Sinéad Ennis MLA (from 12 February 2024)	100% (1/1)
Member	Nuala McAllister MLA (from 12 February 2024)	100% (1/1)
Member	Colin McGrath MLA (from 12 February 2024)	100% (1/1)
Observing Member	Pat Sheehan MLA (Observer until 4 April 2023)	N/A (no meetings held during the period 1 April 2023 to 4 April 2023)
Observing Member	Sinéad Ennis MLA (Observer in place of Pat Sheehan MLA until 12 February 2024)	100% (5/5)
Observing Member	Colin McGrath MLA (Observer in place of Dolores Kelly until 12 February 2024)	100% (4/4)
* 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 42 to 52.

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. Assembly Commission members are appointed by the Assembly from its membership. 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 123.

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 122 for ease of reference.

SMT has responsibility for the delivery of the work of the Assembly Commission. This includes responsibility for ensuring effective corporate governance and ensuring that staff are equipped to fulfil their role in supporting Members in carrying out their Assembly functions. SMT meets monthly to consider progress on strategic and key management issues.

Membership of SMT (Ten meetings held):

Role	Name	Percentage of Meetings attended
Clerk/Chief Executive	Lesley Hogg	100%
Director of Legal, Governance and Research Services	Tara Caul	100%
Director of Parliamentary Services	Gareth McGrath	90%
Director of Corporate Services	Steven Baxter (from 17 April 2023)	90%

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:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/principal-officers-and-officials/directors-expenses/>

The appointments of the Clerk/Chief Executive and Directors are held on a continuing basis.

Register of interests

The Assembly's Standing Order 69 (1) requires that a Register of Members' interests be established, published and made available for public inspection. Following the Assembly election on 5 May 2022, a Register of Members' Interests for the seventh Assembly mandate was established. This Register is continuously updated. The latest version of the Register can be viewed at:

<http://www.niassembly.gov.uk/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 2024. The latest version of the Register can be viewed at:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/secretariat/senior-management-team/register-of-interests/>

Pension's liabilities

Note 1.13 to the Accounts and the Remuneration and Staff Report on pages 53 to 73 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 85 of these Accounts. The notional cost of the work performed by the Northern Ireland Audit Office (NIAO) for 2023-24 was £71,000 (Assembly Commission audit, £60,000, and Assembly Members' Pension Scheme audit, £11,000) (2022-23; £62,800 (Assembly Commission audit, £52,800 and Assembly Members' Pension Scheme, £10,000)) and related solely to audit services.

The Assembly Commission participates in the biennial National Fraud Initiative. The Comptroller and Auditor General also has statutory powers to undertake the biennial data matching exercises for the National Fraud Initiative. The cost of this work performed by the NIAO for 2023-24 was £NIL (2022-23; £1,761).

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 2023-24, the Assembly Commission reported no (2022-23, one) personal data incidents to the Information Commissioner's Office (ICO).

Communication with staff

The Assembly Commission has an Internal Communications Strategy which is comprised of four themes:

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

The aim of the Strategy is to link 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 to take place 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. Staff Matters, a roundup of corporate information issued via email, launched in May 2023 as a weekly bulletin updating staff on key events and points of interest. This produced positive feedback as a communication tool.

The Assembly Commission undertakes a staff survey on a biennial basis with the last survey conducted in 2022. The overall response rate was 70%. An action plan was developed in response to this and updates were published for staff on the intranet site every month. The final update on actions completed was published in February 2024.

Staff were encouraged to help shape and draft the new 2023-2028 Corporate Strategy through a series of workshops and provided feedback on draft values, priorities, and objectives via an online questionnaire. Staff were provided with an update on the 2023–2028 Corporate Strategy at the Directorate Meetings in March 2024.

All-staff meetings are held twice yearly to provide staff with a strategic update on projects and activities taking place and other general matters of interest to staff.

Directorate Meetings are also held twice yearly to assist in communicating themes, actions and initiatives relevant to the staff. These sessions include contributions from Heads of Business units and from those leading projects aimed at improving work-flow and development.

In addition, the Internal Communications Group, which is made up of staff from cross directorate business units, continued to provide advice and guidance on internal communications matters to the Internal Communications Officer and SMT.

The Assembly Commission's HR Office continued to advise staff on wellbeing issues.

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:

<http://www.niassembly.gov.uk/about-the-assembly/corporate-information/policies/complaints-procedure/>

Under the Complaints Policy and Procedure, a complainant can contact the Assembly Commission by email, post or by telephone. The receipt of a complaint will be acknowledged; an investigation into the circumstances surrounding the complaint will be undertaken; and the results of that investigation, including any remedial actions that are required, will be communicated to the complainant. This process will normally be completed within 20 working days of the receipt of the complaint.

A complaints register is held by the Assembly Commission and appropriate details relating to the detail of each complaint are held on this register. During 2023-24, no admissible complaints were received (2022-23, one).

Events after the Reporting Period

In accordance with International Accounting Standard (IAS) 37, the potential costs for remedial work on the roof of Parliament Buildings were classified as a provision as at the reporting date. Subsequently, an updated expert quantum report was received which increased the estimate of costs for this remedial work. Whilst the provision had been recognised within the reporting period, the updated quantum report was received after the reporting date, which has led to an increase in the value of the provision.

Statement of Accounting Officer's Responsibilities

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

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Assembly Commission and of its Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- Observe the Accounts Direction issued by DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts;
- Prepare the accounts on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that is fair, balanced and understandable.

DoF has appointed me as Accounting Officer for the Assembly Commission. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Assembly Commission's assets, are set out in the Accounting Officers' Memorandum issued by DoF and published in Managing Public Money Northern Ireland.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Assembly Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of corporate governance that supports the achievement of the policies, aims and objectives of the Assembly Commission, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.

This includes ensuring that the arrangements for delegation are robust and promote good management, supported by staff with an appropriate balance of skills and experience. Appropriate management systems and procedures are also essential to support service delivery.

Governance Framework

Corporate governance is the way in which an organisation is directed, controlled and led. The underpinning framework consists not only of the formal systems and processes, but also of organisational culture and values. It defines relationships, distributes responsibility, determines the rules and procedures by which objectives are set, monitored and achieved and ensures accountability is clearly defined.

The Assembly Commission complies with all relevant requirements of the “*Corporate Governance in Central Government Departments: Code of Good Practice (NI)*” which was issued by the then Department of Finance and Personnel (DFP) (now Department of Finance (‘DoF’)) in April 2013.

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 five other Members, who are appointed by the Assembly.

The day-to-day delivery of these services is achieved through delegation to me in my role as Clerk/Chief Executive. I have responsibility to ensure arrangements for delegation to the 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). This year six meetings were scheduled.

The Chairperson of ACARC also has an annual meeting with the Assembly Commission members in the absence of officials.

The Assembly Commission agreed a 3-year budget for 2022-2025 in November 2021, which following scrutiny by the Audit Committee was voted on and agreed by resolution of the Assembly on 23 February 2022.

Normally it is the Assembly, through the annual Budget Act, that appropriates funds directly from the Consolidated Fund to the Assembly Commission. At the commencement of the year, in the absence of full Assembly business, the process to grant parliamentary authority for this and Departmental budgets was taken forward at Westminster by the Secretary of State for Northern Ireland by introduction of the Northern Ireland Budget (No.2) Act 2023. This received Royal Assent on 18 September 2023.

Following resumption of full Assembly business on 3 February 2024, the Executive introduced the Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, setting the final budget position for 2023-24.

While under Standing Order 69 (1) there is a requirement that a Register of Members' Interests is established and published for public inspection, this does not deal specifically with Assembly Commission members' conflicts of interest. Therefore, this is a standing agenda item at each Assembly Commission meeting.

The Corporate Governance Role of SMT

SMT is the top-level leadership and management team within the Assembly Commission. SMT supports me in my role as Accounting Officer, to discharge the obligations set out in Managing Public Money Northern Ireland. This includes advice and support on the strategic direction and overall management of staff.

As the Clerk/Chief Executive, I chair the monthly 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 35.

SMT advises the Assembly Commission on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMT reviews progress against the aims and targets established in the Corporate Strategy and reviews progress on key operational issues. It 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. The last assessment was carried out by SMT in September 2023. 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 risk, control and governance. 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.

ACARC advises on the strategic processes for risk, control and governance and the Governance Statement; the planned activity of Internal and External Audit and the results of its work and the overall adequacy of management responses to any audit issues raised. In addition, ACARC reviews the Assembly Commission's Annual Report and

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Resource Accounts, including the Governance Statement.

ACARC customarily meets on a quarterly basis to monitor progress on all of these matters. During this reporting year, ACARC met on three occasions rather than the usual four as the meeting scheduled for 25 October 2023 was postponed, at the request of the Assembly Commission. Papers were, however, issued for the October meeting in the usual manner and all outstanding matters from this meeting were comprehensively addressed at the meeting in February 2024.

ACARC comprises two independent Non-Executive members, one of whom chairs the Committee, and an Assembly Commission member. The requirement for an independent chairperson and independent member continues to provide a robust challenge to the corporate governance regime within the Assembly Commission.

The Chairperson position of ACARC has been vacant since 22 January 2024. The Independent member is currently presiding over ACARC in accordance with the ACARC Terms of Reference, pending the recruitment of a new Chairperson

The membership of ACARC and the percentage of meetings attended is given in the table below.

Membership of ACARC (Three meetings held):

Role	Name	Percentage of Meetings attended
Independent Chairperson	Edward Lord OBE JP (Until 22 January 2024)	100% (2/2)
(Acting) Independent Chairperson/ Independent Member	Dr Maurice Keady	100% (3/3)
Assembly Commission Member	Trevor Clarke MLA (until 19 March 2024)	100% (3/3)
Assembly Commission Member	Robert Butler MLA (Appointed 19 March 2024 – no meetings held before 31 March 2024)	N/A
<i>* 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 Committee.</i>		

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 from EY, the Head of Finance and a Northern Ireland Audit Office (NIAO) representative.

The Minutes, Terms of Reference and Annual Reports of ACARC are published on the Assembly's website along with a Register of Interests of independent members.

Internal Audit

In February 2023, the Assembly Commission's Internal Audit function was outsourced to an external service provider. 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 function complies with the requirements of the Public Sector Internal Audit Standards (PSIAS) as per the following definition:

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operation. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

The assurance rating classifications used by Internal Audit were reviewed by ACARC in May 2023, when it was agreed to remove the Substantial rating of assurance and adopt the generally accepted model of three assurance rating levels: satisfactory, limited and unacceptable.

In June 2023 the Head of Internal Audit presented a risk-based Internal Audit Framework and Value Charter to ACARC. This included a three-year risk-based internal audit plan for the period 2023-24 to 2025-26. The plan was agreed and status updates against the plan were presented to SMT and ACARC throughout the year. Due to the October meeting of ACARC being postponed, the most recent update was given on 24 February 2024.

A review and annual update report was presented to ACARC in May 2024. This updated Internal Audit Framework and Charter provides the basis upon which the annual Internal Audit operational plan for 2024-25 is prepared, incorporating the arrangements for the Internal Audit work to be conducted in delivering the 2024-25 Annual plan.

By dedicating audit resources to priority areas, while ensuring cyclical coverage of business areas, systems and processes, assurance can be provided to the Clerk/Chief Executive, SMT and ACARC on the framework of risk management, internal control and corporate governance.

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

Detailed reports on the findings from individual audits, together with associated recommendations for control enhancement, were prepared and presented to senior managers and ACARC for consideration.

The audits completed comprised areas from each Directorate of the Assembly

Commission. As per the requirements of the PSIAS, 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 2023-24 Internal Audit Plan, 8 reviews were undertaken, of which 6 resulted in a Satisfactory level of assurance and 1 resulted in Limited assurance. Limited assurance was provided in respect of the review of Contract Management. While concerns were raised with the findings of the substantive testing, a number of actions were progressed in year to implement the recommendations contained within this report.

All of the recommendations made during the year were accepted by management and follow-up activity has further contributed to the assurance provided. 7 follow-up reviews were undertaken.

Following a fact-finding review, undertaken in July 2023, and the governance related observations made in this report, the Assembly Commission requested that a planned Corporate Governance review was brought forward from Year 3 of the audit plan to the current year. The audit fieldwork has been completed and a draft report has been received. The draft report provides Limited assurance and identifies three priority 1 findings/observations. The report is being considered by the Assembly Commission. The status of this review is therefore in draft, awaiting management comments. The Head of Internal Audit has confirmed that the status of this review will not impact the overall opinion for 2023/24 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 continues to be provided under the terms of the Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016 as amended by the Assembly Members (Salaries and Expenses) (Amendment) Determination (Northern Ireland) 2020, ('the Determination'). This was further amended during 2022-23 by the publication of the Assembly members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022 by the Secretary of State for

Northern Ireland, which was effective up to and including 3 February 2024. From 4 February 2024 the full provisions of the 2016 Determination were restored.

Full details of all Determinations can be found on the Assembly's website:

<http://www.niassembly.gov.uk/your-mlas/members-salaries-and-expenses/>

Payments made to Members under the provisions of the Determination are subject to regular reviews for compliance, both by the on-going compliance testing carried out by the Assembly Commission's Finance Office, and through the annual review by Internal Audit. During the reporting period, any issues of non-compliance or inadmissible expenditure that are highlighted, as a result of these reviews, are dealt with through the established administrative processes as prescribed in the Determination.

Similar principles are applied to payments made to political parties under the Financial Assistance for Political Parties Scheme 2016, which are also reviewed by an independent external auditor each year.

Strategic Planning and Performance Management

Details of performance against the Strategic Objectives set in the Annual Plan 2023-24 are summarised in the Performance Analysis section of the Performance Report commencing at page 15.

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 2023-24, the Assembly Commission reported no (2022-23; one) personal data incidents to the Information Commissioner's Office (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 on the Staff Handbook and it sets out the approach which will be taken by the Assembly Commission if a staff member makes a qualifying disclosure. In the past year, there have been no qualifying disclosures made under the Whistleblowing Policy.

During 2023-24 the Assembly Commission established an independent review into a number of matters that were brought to its attention. While no governance failings were identified, the Assembly Commission has agreed a number of actions following its consideration of the independent review.

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 appropriate. However, when any new or revised risk management guidance is published, which may affect the Strategy, it is considered by SMT by exception.

The Risk Management Strategy notes that risk management is not a process for avoiding risk, rather it 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 training seminar was delivered to Heads of Business in June 2023 to support the application of the Risk Management Strategy and provide a wider context for key staff to refine practices in line with the Assembly Commission's agreed 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, six corporate risks were identified.

These are:

1. *Major Incident / Breakdown / Security Incident / Pandemic;*
2. *Major errors or omissions in equality, governance or regulatory requirements;*
3. *Shortage of staff, skills and knowledge and / or staff engagement;*
4. *Cyber Security risk impacting operations and / or data;*

5. *Insufficient budget to enable delivery of the Assembly Commission's Corporate Strategy and / or statutory obligations; and*
6. *Defects relating to the roof project.*

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.

Assurance Stewardship Statements are prepared every six months by each Director. The Statements are submitted to me and are subsequently considered by ACARC. These Statements confirm if the management of risks in respective areas has 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 2023 and the end of March 2024. 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. The Assembly Commission conducts biennial self-assessments. A new Risk Management Self-Assessment and Action Plan was presented to ACARC in February 2024. The Fraud and Bribery and Cyber Security Self Assessments have been paused for a short time pending the revision of the Fraud Prevention and Anti-Bribery Policy and the finalisation of the Independent Technical Review of Cyber Security.

Anti-fraud and Anti-Bribery Issues

The Fraud Prevention and Anti-Bribery Policy and associated Response Plan are reviewed on a biennial basis. This is currently being undertaken to ensure that they continue to represent best practice and reflect all appropriate legislative changes. The outcome of the review will be considered by SMT shortly and presented to ACARC at its meeting in June 2024.

One incident was initially reported and examined under the Response Plan during 2023-24. After an initial investigation eliminated the suspicion of Fraud, it was agreed that no further action under the Response Plan was required, but that the actions giving rise to the issue would be addressed by the Line Manager. This was taken forward as part of the normal performance management processes.

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 last exercise was undertaken in October 2022. The Assembly Commission had 76 matches and work was undertaken in 2022-23 and 2023-24 to investigate these and close the exercise. No fraudulent activity was found to have occurred and all matches were closed with no further action required.

Budget Position and Authority

At the commencement of the year, in the absence of full Assembly business, the Northern Ireland Budget (No.2) Act 2023 received Royal Assent on 18 September 2023, following the Secretary of State's introduction of the Act at Westminster. This authorised the cash and use of resources for all departments for the 2023-24 year. Departments however had access to cash and the use of resources for the early months of the 2023-24 financial year, following the earlier introduction of The Northern Ireland Budget Act 2023 in February 2023.

Following the resumption of normal Assembly business on 3 February 2024, the Executive introduced the Budget Act (Northern Ireland) 2023, which received Royal Assent on 14 March 2024, setting the final budget and Spring Supplementary Estimate position for 2023-24, and authorising the use of cash and resources in the early part of 2024-25, through a Vote on Account.

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.

Excess Vote

Whilst overall Outturn for the year at a Net Resources level was within the Estimate voted limits, the Assembly Commission expended £0.492m more Resources than was authorised by the Assembly, within the AME Estimate total. The excess is attributable to a new, one-off provision raised in the 2023-24 financial year of £2.453m. This represents

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an estimate for remedial works required on sections of the roof of Parliament Buildings, and is the subject of ongoing legal proceedings. The Assembly Commission will seek Assembly approval by way of an Excess Vote in a future Budget Bill to cover this additional expenditure.

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) 2013” as issued by the then DFP under DAO (DFP) 06/13.

While recognising the fact that the Assembly Commission is not a Government 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: 28 June 2024

Remuneration and Staff Report

The purpose of the Remuneration and Staff report is to set out the Assembly Commission's remuneration policy for senior management, reporting on how this policy has been implemented and what has been paid to senior management. This report explains the provisions for Assembly Commission members as set by the Determination, therefore providing the users of the Annual Report and Resource Accounts with information on those individuals who are central in terms of accountability. The report also provides information on overall staff numbers and associated costs for the reporting period.

Remuneration Policy

Assembly Commission Members

The salaries and pensions of all Members (including those Members elected to serve as members of the Assembly Commission) during 2023-24, were set by the 2016 Determination, and the Assembly Members (Pensions) Determination (Northern Ireland) 2016. These Determinations were made by the Independent Financial Review Panel (IFRP) which was established by the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011, to make determinations in relation to salaries, allowances and pensions payable to Members.

However, powers were conferred on the Secretary of State for Northern Ireland under the provisions of The Northern Ireland (Executive Formation etc.) Act 2022 to determine salaries and other benefits for Members of the Assembly in respect of periods when there is no Executive.

The provisions of the 2016 Determination were subsequently amended following the introduction of the Assembly Members (Salaries and Expenses) (Period in which Assembly not functioning) Determination (Northern Ireland) 2022 ('the 2022 Determination') on 1 January 2023. Its introduction meant that salaries payable to Members and existing officeholders were reduced from 1 January 2023, until a new Speaker and deputy Speakers are elected. Under the 2022 Determination, any inflationary pay increases which fall due, are deferred.

Following the resumption of normal Assembly business on the 3 February 2024, with the election of a new Speaker and deputy Speakers, the full provisions of the 2016 Determination were restored on 4 February 2024.

Non-Executive Directors

The Assembly Commission has ACARC to consider and advise the Accounting Officer on all matters of governance, audit and internal controls. ACARC comprises two independent Non-Executive members, one of whom chairs the Committee, and an Assembly Commission member. The Non-Executive members are paid a daily rate as established and reviewed by the Assembly Commission. The Assembly Commission member receives no additional remuneration for undertaking this particular role.

Senior Management

Section 40 of the Northern Ireland Act 1998 states that “*The Commission shall provide the Assembly, or ensure that the Assembly is provided, with the property, staff and services required for the Assembly’s purposes*”. The Assembly Commission has the legal authority to appoint the staff and to set the remuneration of staff.

The pay award for all staff including its senior managers is normally based on an incremental uplift on all pay scales. A one year pay award was made from 1 April 2023 which included the following distinct elements:

- a 4% consolidated pay increase on all pay scales;
- a one-step progression for staff who were not at the maximum point of their pay scale at 1 April 2022 and whose performance met the required standard;
- a one off cost of living non-consolidated payment (NCP) payable to staff at Assembly Grade (‘AG’) 8 through to AG5 provided certain qualifying criteria were met regarding date in post. The NCP’s were:
 - £1,000 for staff at AG8
 - £750 for staff at AG7
 - £500 for staff at AG6
 - £250 for staff at AG5

The outcome of a pay benchmarking exercise was implemented in September 2023 which saw the introduction of Salary Supplement policy, which pays supplements for a small number of roles, particularly for roles within the IS, Finance and Procurement Offices. These supplements are paid additional to basic salary, they do not form part of the pay scale for these roles, which will be reviewed no later than five years from the date of first payment. The exercise also recommended a permanent positive adjustment to the pay scales for staff at AG2 and above.

Service Contracts

Staff are appointed on merit on the basis of a fair and open competition. Staff are normally appointed on a permanent basis. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Assembly Commission’s staff policies and procedures.

Appointments to senior management positions are made by the Assembly Commission based on a fair and open competition and the Assembly Commission has set its own policies and procedures in this regard.

The following sections provide details of the remuneration and pension interests of the Assembly Commission, the most senior officials and the Non-Executive members of ACARC.

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

Single total figure of remuneration								
Assembly Commission Members	Salary		Benefits in kind		Pension Benefits*		Total	
	£		(to nearest £100)		(to nearest £1000)		(to nearest £1000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Alex Maskey (until 12 February 2024)	16,805	33,490	-	-	9,000	7,000	26,000	40,000
Edwin Poots MLA (from 12 February 2024)	6,063	-	-	-	4,000	1,000	10,000	1,000
John Blair MLA (until 12 February 2024)	4,041	5,700	-	-	2,000	2,000	6,000	8,000
Robert Butler MLA	4,990	5,700	-	-	2,000	2,000	7,000	8,000
Trevor Clarke MLA	4,990	5,700	-	-	1,000	1,000	6,000	7,000
Dolores Kelly (until 4 October 2023)	2,439	5,700	-	-	1,000	-	3,000	6,000
Sinéad Ennis MLA (from 12 February 2024)	810	-	-	-	-	-	1,000	-
Nuala McAllister MLA (from 12 February 2024)	810	-	-	-	-	-	1,000	-
Colin McGrath MLA (from 12 February 2024)	810	-	-	-	1,000	-	2,000	-
John O'Dowd MLA (until 16 May 2022)	-	742	-	-	6,000	1,000	6,000	2,000

*The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation and any increase or decrease due to a transfer of pension rights.

The above figures only relate to the remuneration received by Assembly Commission Members in respect of their position as officeholders.

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Remuneration ACARC Members (audited)

Single total figure of remuneration						
ACARC	Fees		Benefits in kind		Total	
	£		(to nearest £100)		(to nearest £1000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Edward Lord – Chairperson (until 22 Jan 2024)	3,336	3,110	-	-	3,000	3,000
Dr Maurice Keady – Member (from 10 May 2022)	700	2,268	-	-	1,000	2,000

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

Single total figure of remuneration								
Pay Officials	Salary		Benefits in kind		Pension Benefits*		Total	
	£'000		(to nearest £100)		(to nearest £1000)		£'000	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Lesley Hogg Clerk/Chief Executive	165-170	145-150	-	-	68,000	52,000	235-240	200-205
Tara Caul Director of Legal, Governance & Research Services	115-120	95-100	-	-	45,000	39,000	160-165	135-140
Gareth McGrath Director of Parliamentary Services	115-120	95-100	-	-	79,000	12,000	195-200	110-115
Steven Baxter Director of Corporate Services (from 17 April 2023)	95-100 (95-100 full year equivalent)	-	-	-	39,000	-	135-140	-
Richard Stewart Director of Corporate Services (to 31 March 2023)	-	70-75 (95-100 full year equivalent)	-	-	-	(204,000)	-	(125-130)

*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.

Fair Pay Review Disclosure (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest paid Director in the Assembly Commission in the financial year 2023-24 was £165,000 - £170,000 (2022-23; £145,000 - £150,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

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2022-23	25th percentile	Median	75th percentile
Total remuneration	32,997	£37,445	£50,204
Pay ratio	4.47	3.94	2.94

2023-24	25th percentile	Median	75th percentile
Total remuneration	34,562	41,020	52,213
Pay ratio	4.85	4.08	3.21

There were no material movements in ratios in 2023-24 compared to 2022-23.

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 £34,562 (2022-23 £32,997), £41,020 (2022-23 £37,445) and £52,213 (2022-23 £50,204) respectively.

In 2023-24, no (2022-23; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £22,757 to £167,500 (2022-23; £21,578 to £147,500).

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:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	7.7%	1.7%
Highest paid director's salary and allowances	13.6%	3.5%

The percentage increase for both the average employee salary and allowances and the highest paid director's salary and allowances has been impacted by a change implemented in 2023-24 in relation to pay benchmarking, which increased the pay scale of the highest paid director and introduced a range of salary supplements for a small number of individual roles.

No performance pay or bonuses were payable to staff in these years.

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 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 (2022-23; £6,000). However, following the introduction of the 2022 Determination, this was reduced to £4,800 from 1 January 2023. For the Speaker, the additional amount paid for holding office was £38,000 (2022-23; £38,000), which was reduced to £19,960, from the 1 January 2023. For both these offices the reduced rate of salary was paid up to and including 3 February 2024 when the Assembly resumed normal business, and the salaries payable under the 2016 Determination were fully restored.

The salary figures reported here do not include the salary for a Member generally of £52,000 (2022-23; £51,500). This underlying salary payable to all Members was reduced from the 1 January 2023 to £37,338. This was payable up to and including 3 February 2024, when the full salary payable to Members and application of inflationary increases were restored.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument. There were no benefits in kind paid in 2023-24.

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Pensions Benefits for Assembly Commission Members (audited)

Assembly Commission Members	Accrued pension at age 65 as at 31/03/24	Real increase/(decrease) in pension at age 65	CETV at 31/03/24 (or end date)	CETV at 31/03/23 (or start date)*	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Alex Maskey (until 12 February 2024)	5-10	0-2.5	77	68	6
Edwin Poots MLA (from 12 February 2024)	5-10	0-2.5	162	157	3
John Blair MLA (until 12 February 2024)	0-5	0-2.5	9	6	1
Robert Butler MLA	0-5	0-2.5	8	5	1
Trevor Clarke MLA	0-5	0-2.5	14	11	1
Dolores Kelly (until 4 October 2023)	0-5	0-2.5	25	22	1
Sinéad Ennis MLA (from 12 February 2024)	0-5	0-2.5	-	-	-
Nuala McAllister MLA (from 12 February 2024)	0-5	0-2.5	-	-	-
Colin McGrath MLA (from 12 February 2024)	0-5	0-2.5	4	3	-
John O'Dowd MLA (until 16 May 2022)	5-10	0-2.5	97	84	5

**The calculation of the starting pension for the 2023-24 CETV was based on the pensionable salary used in the 2023-24 annual benefit statement and may therefore be greater or lower than the closing pension for the 31 March 2023 CETV*

Assembly Commission pensions

Pension benefits for Assembly Commission members are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2016, which was published by IFRP in March 2016. The tenure of the first panel ended in July 2016.

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

Following the election in May 2022, normal Assembly business did not commence, as no Speaker was elected, and therefore progress on the legislation and the appointment of a new panel was further delayed. This matter is being progressed by the Assembly Commission now that normal Assembly business has resumed.

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From 1 April 2016, the Assembly Members (Pensions) Determination (Northern Ireland) 2016 which introduced a Career Average Revalued Earnings scheme for new and existing members. The scheme is named the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS).

Assembly Members aged 55 or over on 1 April 2015 and in continuous service between 1 April 2015 and 6 May 2016 retained their Final Salary pension arrangements under transitional protection until 6 May 2021. The McCloud judgement found that the transitional protection offered to members of the Judiciary and Firefighters Schemes when their schemes were reformed was discriminatory on grounds of age.

In light of this decision, the Government has agreed to provide remedy to eligible members across the main public sector schemes. This judgement could have an impact on Members who missed out on the Transitional Protection policy in the AMPS because of their age. However, the applicability of, and approach to, the McCloud judgement in relation to this scheme is not a matter for the Assembly Commission, instead it is a matter for IFRP. Therefore, this matter will be given further consideration once a new panel is appointed.

As Assembly Commission members are Members of the Legislative Assembly, they also accrue a Member's pension under AMPS (details of which are not included in this report). Pension benefits for Assembly Commission members under transitional protection arrangements are provided on a "contribution factor" basis, which takes account of service as an Assembly Commission member. The contribution factor is the relationship between salary as an Assembly Commission member and salary as a Member for each year of service as an Assembly Commission member. Pension benefits as an Assembly Commission member are based on the accrual rate (1/50th or 1/40th) multiplied by the cumulative contribution factors and the relevant final salary as a Member. Pension benefits for all other Members are provided on a career average (CARE) basis.

Benefits for Assembly Commission members are payable at the same time as Assembly Member's benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Price Index (CPI). Up to the 6 May 2021 those Assembly Commission Members under the transitional protection arrangements paid contributions of either 9% or 12.5% of their Assembly Commission member salary, depending on the accrual rate. The contribution paid by Assembly Commission members in the CARE scheme pay 9% of the officeholder's salary. There is also an employer's 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 triennial valuation of the AMPS by the Government Actuary's Department, this was increased from 14.4% to 17.1% of officeholder salary, effective from 1 April 2021.

The accrued pension quoted is the pension the Assembly Commission member is entitled to receive when they reach normal pension age for their section of the scheme. Officeholders under transitional protection arrangements may retire at age 65. Officeholders in the CARE scheme have a pension age aligned to their State Pension Age.

The Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a Member at a particular point in time. The benefits valued are the Member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the Member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total office holder service, not just their current appointment as an officeholder.

CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax, which may be due when pension benefits are taken.

The real increase in the value of the CETV

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

Pension Benefits for Assembly Commission Staff (audited)

Officials	Accrued pension at pension age as at 31/03/24 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/24	CETV at 31/03/23	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Lesley Hogg Clerk/Chief Executive	40-45	2.5-5	608	439	45	-
Tara Caul Director of Legal, Governance & Research Services	30-35	2.5-5	512	359	30	-
Gareth McGrath Director of Parliamentary Services	45-50	2.5-5	853	632	66	-
Steven Baxter Director of Corporate Services	0-5	0-2.5	29	-	22	-

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).

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 the 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 old (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.

The Department 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 which will be issued by 31 March 2025.

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:

<https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using:

- a. Rolled back opening balance;
- b. Rolled back closing balance;
- c. CETV calculated by CSP on the rolled back basis;
- d. No restatement of prior year figures where disclosed.

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).

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%.

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.

Benefits in Classic accrue 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 accrue 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.

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).

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Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in Alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website

www.finance-ni.gov.uk/civilservicepensions-ni.

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 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.60%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

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) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits

are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

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 SCPAE 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:

<https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>

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 Report

The following section is subject to audit

Average number of persons employed

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

Objective				2023-24 Number	2022-23 Number
	Permanently employed staff	Agency, Temporary and Inward Secondees	Members	Total	Total
1	322	20	90	432	438
Total	322	20	90	432	438

During 2023-24, an average of three members of staff (2022-23; Nil) were redeployed externally to other legislatures and public sector employers.

The Assembly Commission does not employ any staff exclusively for capital projects (2022-23; Nil).

The rate of staff turnover was 5.3% (2022-23; 7.7%).

Directors, Senior Managers and Employees (audited)

As at 31 March 2024, 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)	149	171
Total	151	173

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.

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The following section is subject to audit

Staff costs comprise:

	2023-24		2022-23	
	£'000	£'000	£'000	£'000
	Permanently employed staff*	Agency, Temporary and Inward Seconded Staff	Members	Total
Wages and salaries	14,204	1,090	3,704	18,998
Social security costs	1,577	-	438	2,015
Other pension costs	4,326	-	928	5,254
Sub Total	20,107	1,090	5,070	26,267
Less recoveries in respect of outward secondments	(50)	-	-	(50)
Less recoveries in respect of Ministerial Salaries	-	-	(94)	(94)
Total net costs **	20,057	1,090	4,976	26,123

* There were no staff costs incurred in respect of Special Advisers in 2023-24 (2022-23; £Nil).

** Of the total, £Nil has been charged to capital (2022-23; £Nil).

All staff costs are charged to programme costs.

Temporary Staff

The Assembly Commission made payments of £1,074,935 (2022-23; £1,036,978) in relation to temporary workers during the year.

Pension Arrangements

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but the Assembly Commission is unable to identify its share of 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 2016 Scheme Valuation requires adjustment as a result of the ‘McCloud remedy’. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. 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.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check.

Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for DoF to consult on changes to the scheme. Further information can be found on DoF’s website:

<https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2023-24, employers’ contributions of £4,279,322 were payable to the NICS pension arrangements (2022-23; £4,063,695) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands. This figure excludes an expense accrual of £42,650, which represents the potential pension costs associated with the holiday pay litigation case (Note 16). It is included in the figure reported in the SOCNE, but is not yet payable.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £3,970 (2022-23; £3,732) 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% (2022-23; 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 £141, 0.5% (2022-23; £133, 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.

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 2020 by GAD, with the final report being considered by the Trustees in October 2021 and laid before the Assembly. Work on the next triennial valuation is due to commence shortly and will be reported to the Trustees in due course. Until that time the contribution rates remain unchanged.

For 2023-24, contributions of £0.8m (2022-23; £0.8m) were paid to AMPS by the Assembly Commission. From 1 April 2023 contributions were at a rate of 17.1% (2022-23; 17.1%) of 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. This figure does not include the additional liability of £0.1 million which was due and paid by the Assembly Commission on behalf of participating Members of AMPS while the salaries payable were reduced.

Ill-Health Retirement – Staff

Three members of staff (2022-23; 3) retired early on ill-health grounds; the total additional pension liabilities in the year amounted to £Nil (2022-23; £12,430).

Ill Health Retirement – Members

During the year, one Member retired due to ill health (2022-23; £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 2016 Determination (as amended). The total amount paid by way of ill health retirement allowance was £26,000 (2022-23; £Nil).

Compensation Schemes – exit packages (audited)

There was £Nil compensation payments made in 2023-24 (2022-23; £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 2023-24.

Consultancy (audited)

The Assembly Commission made payments of £184,672 (2022-23; £207,656) to External Consultants during the year.

Equal opportunity policy (including employment of persons with a disability)

The Assembly Commission is an equal opportunities employer. It does not discriminate against staff or eligible applicants on the grounds of gender, marital status, race, colour, nationality, ethnic origin, religion, disabilities, age or sexual orientation. Every possible step is taken to ensure that staff are treated equally and fairly and that decisions on recruitment and selection are based solely on objective and job-related criteria. All staff are afforded equal opportunity to learning and development opportunities. The Assembly Commission is committed to creating a culture in which individual differences are valued and respected and where no one is disadvantaged. This position is reflected in the Assembly Commission's Recruitment and Selection Procedures and in the Staff Handbook.

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

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

For existing employees, the Assembly Commission carries out a disability audit each year

to assess whether an employee has a disability that requires reasonable adjustments to be made to their job or matters relating to their job e.g. access to training.

Other Employee Matters

The Assembly Commission provides employees with a competitive reward package that includes salary and up to 30 day's annual leave plus up to 12 public and privilege holidays each year. All permanent employees are automatically enrolled into the 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) 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 Assembly Commission seeks the views of staff on a range of workplace issues through a Staff Survey which is issued every two years, the most recent of which was in 2022 and had a response rate of 70%. Following completion of each Staff Survey, an action plan is developed to address the key findings. Staff are also consulted directly on policy issues. This consultation is carried out through a range of mechanisms including staff focus groups and through the online policy consultation portal.

The Assembly Commission (Management Side) and Trade Union Side have in place a signed Joint Agreement, setting out the principles that underpin the commitment of both bodies to conduct employee relations business in partnership. The Joint Agreement facilitates consultation, discussion and negotiation in all areas of employment affecting the Assembly Commission and its employees.

The Assembly Commission recognises the importance of employee health and wellbeing and a Health and Wellbeing Framework is in place to promote and deliver a variety of initiatives to staff. These initiatives are aimed at facilitating employees to make informed choices about their own health and wellbeing; to target areas of concern identified through sickness absence information; providing external expert advice through our employee assistance programme; and promoting the importance of good mental health.

The Assembly Commission is committed to the learning and development of its employees and has in place a Learning and Development Strategy and Action Plan, developed in partnership with staff and Trade Union Side. At a corporate level, the Learning and Development Team supports the delivery of courses and information sessions that are aligned to the Learning and Development Strategy and the Assembly Skills and Behaviours.

The Assembly Commission encourages and supports staff to take responsibility for their own learning and development needs, through discussion with their line manager as part of regular performance conversations. Learning and Development is delivered in a range of ways, including formal learning activities and completion of examinations; webinars; on-line and in person courses; and “on the job” learning, providing flexibility to meet the

Northern Ireland Assembly Commission
Accountability Report – Remuneration and Staff Report

needs of staff. The Assembly Commission aims to develop staff by providing access to a wide variety of learning opportunities; facilitating outward secondments for staff; job shadowing and opportunities for temporary promotion.

In addition, the Assembly Commission has a Health and Safety Unit whose role it is to create a positive health and safety culture. This is achieved for example, by reporting and investigating accidents; carrying out building inspections; organising training for staff and displaying health and safety information; completing risk assessments and taking corrective action as necessary.

Sickness Absence

There was an average absence rate of 6.5% during 2023–24 (6.1%; 2022-23). The absence rate is the percentage of available working days which were lost due to sickness absence. SMT has set a benchmark of 7.5 days per employee per annum. The average number of days lost per employee due to sickness during 2023-24 was 14.3 days (13.7 days; 2022-23).

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-2023-to-2024>

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.

The Assembly Commission has incurred an excess of £0.492m within the AME voted Estimate total, due to a new, one-off Provision raised in 2023-24. This was not included in the SSE due to the timing of revised legal advice and a revision of costs. This legal advice resulted in a change in accounting treatment, which meant that a Provision was required, which had not been previously anticipated. The Assembly Commission will

Northern Ireland Assembly Commission
Assembly Accountability Report and Audit Report - Statement of Outturn against
Assembly Supply
seek Assembly approval by way of an Excess Vote in a Budget Act at the first
opportunity.

Summary tables – mirror Part 1 of the Estimates

Summary table, 2023-24, all figures presented in £000

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving/ (excess)			Prior Year Outturn Total 2022-23
		Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Non-Voted	Total	
Departmental Expenditure Limit											
Resource	SOAS 1.1	46,660	-	46,660	48,879	(10)	48,869	2,219	(10)	2,209	45,626
Capital	SOAS 1.2	3,045	-	3,045	3,160	-	3,160	115	-	115	2,776
Total		49,705	-	49,705	52,039	(10)	52,029	2,334	(10)	2,324	48,402
Annually Managed Expenditure											
Resource	SOAS 1.1	2,673	-	2,673	2,181	-	2,181	(492)	-	(492)	2,001
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
Total		2,673	-	2,673	2,181	-	2,181	(492)	-	(492)	2,001
Total Budget											
Resource	SOAS 1.1	49,333	-	49,333	51,060	(10)	51,050	1,727	(10)	1,717	47,627
Capital	SOAS 1.2	3,045	-	3,045	3,160	-	3,160	115	-	115	2,776
Total Budget Expenditure		52,378	-	52,378	54,220	(10)	54,210	1,842	(10)	1,832	50,403
Non-Budget											
Resource	SOAS 1.1	-	-	-	-	-	-	-	-	-	-
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		-	-	-	-	-	-	-	-	-	-
Total Budget and Non Budget		52,378	-	52,378	54,220	(10)	54,210	1,842	(10)	1,832	50,403

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

Northern Ireland Assembly Commission
Assembly Accountability Report and Audit Report - Statement of Outturn against
Assembly Supply

Net Cash Requirement 2023-24, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior Year Outturn Total 2022-23
Net Cash Requirement	SOAS 3	46,109	48,418	2,309	44,801

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

Notes to the Statement of Outturn against Assembly Supply 2023-24 (£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 2022-23
	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	-	-	-	46,813	(153)	46,660	46,660	48,879	-	48,879	2,219	45,633
Total Voted DEL	-	-	-	46,813	(153)	46,660	46,660	48,879	-	48,879	2,219	45,633
Non-voted Expenditure												
2. Non-supply income (CFERs)	-	-	-	-	-	-	-	(10)	-	(10)	(10)	(7)
Total Spending in DEL	-	-	-	46,813	(153)	46,660	46,660	48,869	-	48,869	2,209	45,626
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
3. Administration provisions & Members' Pension Finance Costs	-	-	-	2,673	-	2,673	2,673	2,181	-	2,181	(492)	2,001
Total Spending in AME	-	-	-	2,673	-	2,673	2,673	2,181	-	2,181	(492)	2,001
Total Non Budget	-	-	-	-	-	-	-	-	-	-	-	-
Total resource	-	-	-	49,486	(153)	49,333	49,333	51,050*	-	51,050	1,717	47,627

** This figure includes an amount of £10k non-voted income which is included in the estimate for non-retainable CFER income.*

Detailed explanations of the variances are given in the Detailed Financial Performance Analysis, in the Performance Report, starting on page 24.

The notes on pages 95 to 119 form part of these accounts.

Northern Ireland Assembly Commission
Assembly Accountability Report and Audit Report - Notes to the Statement of Outturn
against Assembly Supply

SOAS 1.2 Analysis of capital outturn by Estimate line, all figures presented in £000

Type of spend (Capital)	Outturn				Estimate			Outturn vs Estimate (inc virements), saving/ (excess)	Prior Year Outturn Total 2022-23
	Gross	Income	Net	Total	Total	Virements*	Total inc. virements		
Spending in departmental Expenditure Limits (DEL) Voted Expenditure									
1. Administration and Support costs	3,045	-	3,045	3,045	3,160	-	3,160	115	2,776
Total capital	3,045	-	3,045	3,045	3,160	-	3,160	115	2,776

**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 24.

The notes on pages 95 to 119 form part of these accounts.

SOAS 2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2023-24 £000	Prior Year Outturn Total, 2022-23 £000
Total Resource Outturn	SOAS 1.1	49,333	47,634
Less: Income paid/payable to the Consolidated Fund		(7)	(7)
Total		(7)	(7)
Net Expenditure in Consolidated Statement of Comprehensive Net Expenditure	SOCNE	49,326	47,627

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 95 to 119 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	49,333	51,050	1,717
Total Capital Outturn	SOAS 1.2	3,045	3,160	115
<i>Adjustments to remove non-cash items:</i>				
Depreciation, impairments and revaluations	5	(3,856)	(3,596)	260
Members' Pension finance costs	3.2	(200)	(2,200)	(2,000)
New provisions, and adjustments to previous Provisions		(2,473)	-	2,473
Prior period adjustments	18	-	-	-
Other non-cash items	18.2	-	-	-
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in inventories		-	-	-
Increase/(decrease) in receivables		78	50	(28)
(Increase)/decrease in payables		142	(75)	(217)
Use of provisions	16	40	19	(21)
Total		46,109	48,408	2,299
Removal of non-voted budget items				
Other Adjustments		-	10	10
Net cash requirement		46,109	48,418	2,309

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 24.

For Resource DEL, the largest contributor to the underspend of £2.219 million was lower than anticipated expenditure on the allowances payable to Members, particularly in respect of the operation of their constituency offices (£1.411 million). A further £0.591 million was underspent on the Admin Costs, which are the costs associated with running Parliament Buildings, and £0.340 million was underspent on Staff Salaries. There was an overspend on depreciation charges for the year, and the remaining net variance was across a number of expenditure categories.

Northern Ireland Assembly Commission
Assembly Accountability Report and Audit Report - Notes to the Statement of Outturn
against Assembly Supply

For Capital DEL, the outturn was £3.045 million against the SSE position of £3.160 million, an underspend of £0.115 million, which was due to deferral of a number of small projects until next year. Some of the underspend was utilised, bringing forward the purchase of IT infrastructure which had originally been planned for 2024-25.

For AME, an excess of £0.492 million arose, which was the net impact of lower than anticipated service costs for Members' pension, and the creation of a new, one-off Provision to cover required remedial works on the roof.

The notes on pages 95 to 119 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 2023-24 £000		Prior Year, 2022-23 £000	
		Income (Accruals)	Receipts (Cash basis)	Income (Accruals)	Receipts (Cash basis)
Income in budgets surrendered to the Consolidated Fund (resource)		-	-	-	7
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)		7	7	-	-
Total amount payable to the Consolidated Fund		7	7	-	7

The notes on pages 95 to 119 form part of these accounts.

Other Assembly Accountability Disclosures

i. Losses and special payments

The following section is subject to audit

There was one Loss or Special Payment (2022-23; 1) identified during 2023-24. However, this did not exceed £300,000 during the year.

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

This section is subject to audit

Quantifiable Contingent Liabilities:			
Description of Contingent Liabilities	Supply Estimate (£000)	Amount disclosed in ARA (£000)	Variance (Estimate – Amounts disclosed in the ARA, £000)
Roof Project	1,800	-	1,800

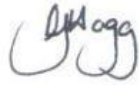
An amount was included in the Supply Estimate for the Contingent Liability noted above, however it was decided to record this as a Provision in the current year, to reflect the decision, late in the reporting period to proceed with remedial works in advance of the on-going legal case concluding.

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

Northern Ireland Assembly Commission
Assembly Accountability Report and Audit Report - Other Assembly Accountability
Disclosures

I hereby approve the Assembly Commission's Resource Accounts for the year
ended 31 March 2024.

Signed:

A handwritten signature in dark ink, appearing to read 'L Hogg', is positioned above the printed name.

Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 28 June 2024

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 2024 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise:

- Statement of Financial Position as at 31 March 2024;
- 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 2024 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.

Qualified opinion on regularity

In my opinion, except for the breach of Assembly control total as described in the basis for qualified opinion section, 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 2024; and
- except for the net expenditure of £492,000 in excess of the £2,181,000 authorised by the Assembly, the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

In 2023-24, the Northern Ireland Assembly Commission expended more resources than the Assembly had authorised resulting in an excess vote. Net resource outturn for Annually Managed Expenditure was £2,673,000, which was £492,000 in excess of the £2,181,000 limit authorised by the Assembly. The excess is attributable to a new provision for estimated costs to repair defects to roof following renovations to Parliament buildings.

A revised professional valuation of anticipated costs to repair defects in the roof was performed in May 2024. The updated costs were significantly higher than the previous valuation obtained in January 2022, and meant that figures used for the submission of the Spring Supplementary Estimates were understated.

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

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

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

Conclusions relating to going concern

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

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

The going concern basis of accounting for the Northern Ireland Assembly Commission is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Assembly Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or

- the Governance Statement does not reflect compliance with the Department of Finance’s guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer’s Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Assembly Commission’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Assembly Commission will not continue to be provided in the future.

Auditor’s responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Assembly Commission through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Government Resources and Accounts Act (Northern Ireland) 2001 ;
- making enquires of management and those charged with governance on the Northern Ireland Assembly Commission’s compliance with laws and regulations;

- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Assembly Commission's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition, use of estimates in the accounts and posting of unusual journals ;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. The voted Assembly control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget and Net Cash Requirement. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Northern Ireland Assembly Commission– The Certificate and Report of the Comptroller and Auditor General

My detailed observations are included in my report attached to these financial statements.

A handwritten signature in black ink, reading 'Dorinnia Carville'. The signature is written in a cursive, flowing style.

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

2 July 2024

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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.

		2023-24	2022-23
	Note	£000	£000
Other operating income	5	(160)	(264)
Total Operating Income		(160)	(264)
Staff Costs	3, 4	26,267	25,743
Purchase of goods and services	3a	16,690	16,776
Depreciation and impairment charges	3a	3,856	3,311
Members' Pension finance cost	3a	200	2,000
Administrative Provisions	3a	2,473	1
Other operating expenditure	3a	-	60
Total operating expenditure		49,486	47,891
Net operating expenditure		49,326	47,627
Net expenditure for the year		49,326	47,627
Notional Audit Costs	3b	71	63
Total Notional Costs		71	63
Net Expenditure for the year including notionals		49,397	47,690
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	7	(5,842)	(10,894)
• Actuarial loss/(gain) on pension scheme liabilities	16	(800)	(22,900)
Comprehensive net expenditure for the year		42,755	13,896

The notes on pages 95 to 119 form part of these accounts.

Statement of Financial Position

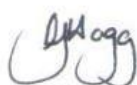
as at 31 March 2024

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.

		2023-24	2022-23
		£000	£000
	Note		
Non-current assets:			
Property, plant & equipment, Heritage Assets	6	162,164	157,149
Intangible assets	7	26	10
Total non-current assets		162,190	157,159
Current assets:			
Trade & other receivables	14	956	878
Cash & cash equivalents	13	298	408
Total current assets		1,254	1,286
Total assets		163,444	158,445
Current liabilities			
Trade and other payables	15	(4,088)	(4,340)
Total current liabilities		(4,088)	(4,340)
Total assets less current liabilities		159,356	154,105
Non-current liabilities			
Provisions	16	(5,018)	(3,185)
Total non-current liabilities		(5,018)	(3,185)
Total assets less total liabilities		154,338	150,920
Taxpayers' equity and other reserves:			
General fund		63,634	66,658
Pension reserve		(2,300)	(2,900)
Revaluation reserve		93,004	87,162
Total equity		154,338	150,920

The notes on pages 95 to 119 form part of these accounts.

Signed:



Lesley Hogg
Accounting Officer
Clerk/Chief Executive
Date: 28 June 2024

Statement of Cash Flows for the period ended 31 March 2024

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.

		2023-24	2022-23
		£000	£000
	Note		
Cash flows from operating activities			
Net expenditure for the year including notionals		(49,397)	(47,690)
Adjustments for non-cash transactions	3a, 3b	6,599	5,435
(Increase) in trade and other receivables		(78)	(160)
<i>less movements in receivables relating to items not passing through the SOCNE</i>		-	-
(Decrease) in trade and other payables		(252)	4
<i>Less movements in payables relating to items not passing through the SOCNE</i>		476	15
<i>Use of Provisions</i>		(40)	-
Net cash outflow from operating activities		(42,692)	(42,396)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(3,350)	(2,385)
Purchase of intangible assets	7	(19)	-
Purchase of heritage assets		(42)	(13)
Net cash outflow from investing activities	SOAS3	(3,411)	(2,398)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		46,000	44,500
Net financing		46,000	44,500
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for payments to the Consolidated Fund		(103)	(294)
Payments of amounts due to the Consolidated Fund		(7)	(99)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(110)	(393)
Cash and cash equivalents at the beginning of the period	13	408	801
Cash and cash equivalents at the end of the period	13	298	408

The notes on pages 95 to 119 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the period ended 31 March 2024

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). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. 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 2022		67,490	76,231	(23,800)	119,921
Net Assembly Funding – drawn down		44,500	-	-	44,500
Net Assembly Funding – deemed supply		702	-	-	702
Supply (payable)/receivable adjustment		(401)	-	-	(401)
Comprehensive Net Expenditure for the year	SOCNE	(47,690)	10,894	22,900	(13,896)
CFERs payable to the Consolidated Fund		(7)	-	-	(7)
Auditors Remuneration	3	63	-	-	63
Non-cash charges – other		-	38	-	38
Transfers between reserves		2,001	(1)	(2,000)	-
Balance at 31 March 2023		66,658	87,162	(2,900)	150,920
Net Assembly Funding – drawn down		46,000	-	-	46,000
Net Assembly Funding – deemed supply		401	-	-	401
Supply (payable)/receivable adjustment		(292)	-	-	(292)
Comprehensive Net Expenditure for the year	SOCNE	(49,397)	5,842	800	(42,755)
CFERs payable to the Consolidated Fund		(7)	-	-	(7)
Auditors Remuneration	3	71	-	-	71
Non-cash charges – other		-	-	-	-
Transfers between reserves		200	-	(200)	-
Balance at 31 March 2024		63,634	93,004	(2,300)	154,338

The notes on pages 95 to 119 form part of these accounts.

The Northern Ireland Assembly Commission Annual Report and Accounts 2023-24

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2023-24 FReM issued by the DoF. The accounting policies contained in FReM apply IFRS as adapted or interpreted for the public sector context. Where FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Assembly Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Assembly Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, FReM also requires the Assembly Commission to prepare one additional primary statement. The *Statement of Outturn against Assembly Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of land and property, and certain financial assets and liabilities.

1.2 Going Concern

The financial statements for 2023-24 have been prepared on the going concern basis.

1.3 Property, Plant and Equipment

As outlined in paragraph 35 of the International Accounting Standards Board's (IASB's) Framework for the Preparation and Presentation of Financial Statements *“information within financial statements should represent faithfully the transactions that it purports to represent. It is necessary that transactions are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.”*

While DoF holds legal title to Parliament Buildings, the Assembly Commission is the beneficial owner of Parliament Buildings and as such recognises the property as an asset on its Statement of Financial Position.

Parliament Buildings has been stated at the last professionally revalued amount (based on fair value). The valuation was undertaken by Land and Property Services (LPS), having regard to IFRS as applied to the United Kingdom public

sector and in accordance with HM Treasury guidance, International Valuation Standards and the requirements of the current edition of the Royal Institution of Chartered Surveyors (RICS) Valuation - Professional Standards. Professional valuations are undertaken every five years with appropriate interim valuations in the intervening years. In addition, the building is revalued annually by a LPS professional valuer assessment and through the use of appropriate indices.

Other non-current assets are capitalised at their cost of acquisition (including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended) and are depreciated over their useful life on a straight-line basis. The threshold for capitalisation as a non-current asset is £5,000. However, for specific lower value items, capitalisation of grouped expenditure may still be permitted, where the expenditure is deemed to be material to the Assembly Commission.

Subsequent expenditure is included in the carrying amount of the asset in the same way as the initial spend if it is probable that there will be future economic benefit and the cost can be reliably measured. Any parts of an asset that are replaced are derecognised.

Revaluation losses are charged firstly against any existing revaluation surplus, with any remaining charge being expensed to the Statement of Comprehensive Net Expenditure.

1.4 Heritage assets

Heritage assets are those that “are intended to be preserved in trust for future generations because of their cultural, environmental and historical associations”. Heritage assets generally display the following characteristics:

- Their value is unlikely to be fully reflected in a financial value derived from price;
- There are severe restrictions on disposal;
- They are often irreplaceable, and their value may increase over time even if their physical condition deteriorates;
- They may require significant maintenance expenditure so that they can continue to be enjoyed by future generations; and
- Their life is measured in hundreds of years.

In accordance with FReM, non-operational heritage assets purchased within the accounting period are valued at cost. For existing non-operational heritage assets where there is a market in assets of that type, they are valued at market value for existing use or otherwise at depreciated replacement cost. Valuations are performed by experts in the field of art and antiques and are carried out with sufficient frequency to ensure that the valuations remain current. Where the asset could not or would not be replaced the value is nil. All heritage assets are valued

and incorporated within the asset register.

1.5 Donated assets

These are assets donated by third parties, either by gift of the assets or funds to buy the asset. Donated assets are recognised as income in the Statement of Comprehensive Net Expenditure when received unless there are conditions on their use which, if not met, would mean that the donated asset must be returned. In such cases, the income is deferred and released when the conditions are met.

1.6 Intangible Assets

Intangible Assets are assets which are identifiable, non-monetary assets without physical substance, e.g. computer software. Intangible assets are recognised at cost and subsequently carried at a revalued amount as described in paragraph 1.3. They are depreciated as described in paragraph 1.7 below.

1.7 Depreciation

Property, Plant and Equipment assets and Intangible assets are depreciated on a straight-line basis over their estimated useful lives. Depreciation is charged in the first full year of use. No depreciation is provided on freehold land and art and antiquities (Heritage Assets) since they have unlimited or very long estimated useful lives. The principal asset lives used for depreciation purposes are:

	Life (years)
Buildings	50
Information technology	4
Office equipment	5
Furniture and fittings	between 5 and 10

1.8 Impairment of Assets

An impairment loss is recognised when the recoverable amount of an item of Property, Plant and Equipment or an intangible asset falls below the carrying amount. It is recognised as an expense in the Statement of Comprehensive Net Expenditure, unless it relates to a previously revalued asset when it should be recognised against any existing revaluation surplus for the asset to the extent that the loss does not exceed the amount of the revaluation surplus of the asset. Once the loss is recognised, the depreciation charge is adjusted for future periods to allocate the asset's revised carrying amount less residual value on a systematic basis over the remaining useful life.

1.9 Revenue

Revenue is income that relates directly to the ordinary activities of the Assembly Commission. It comprises:

- Sale of souvenir stock;

- Hosting events – recovery of cost;
- Stationery - recovery of cost;
- Postage - recovery of cost; and
- Recoupment of salary costs of staff seconded to other public sector bodies.

This includes both accruing resources of the Vote and income to the Consolidated Fund that DoF has agreed should be treated as revenue.

1.10 Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. For the Assembly Commission all costs incurred are programme costs, incorporating payments of allowances and other disbursements by the Assembly Commission.

1.11 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

1.12 Employee Benefits

Where an employee has provided a service during the accounting period, in exchange for an employee benefit to be paid at some point in the future, the Assembly Commission recognises the undiscounted amount of the benefit as an expense in the Statement of Comprehensive Net Expenditure for the period. Such benefits include wages, salaries, social security contributions, paid annual leave or flexi leave and paid sick leave.

1.13 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme NI (PCSPS (NI)). This defined benefit scheme is unfunded. The Assembly Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI).

Pension benefits for Members are provided through the Assembly Members Pension Scheme (Northern Ireland) 2016 (AMPS). The provisions of the scheme are set by the Assembly Members (Pensions) Determination (Northern Ireland) 2016, which was issued in April 2016. This introduced a Career Average Revalued Earnings (CARE) scheme for new and existing members. Existing members born on or before 1 April 1960 retained their Final Salary pension

arrangements under transitional protection until 6 May 2021. This element of the scheme was a defined benefit scheme, which provided benefits on a “final salary” basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members opted to pay contributions of either 12.5% (2020-21; 12.5%) of pensionable salary, including officeholder’s salary or 9% (2020-21; 9%) of pensionable salary, including officeholder’s salary. All Members are now in the CARE Scheme and contribute 9%. Members in the CARE scheme have a pension age aligned to their State Pension Age.

All pensions increase in line with the CPI once in payment.

The valuation of AMPS is carried out by the Government Actuary’s Department (GAD). The Assembly Commission’s accounting policy is to provide for an amount equivalent to the annual service cost for the pension scheme with the remaining movement in actuarial gain/loss being accounted for between Revenue and Pension Reserves. Any liabilities of the fund arising from a deficit on assets will be met through increased funding by the Assembly through the Northern Ireland Consolidated Fund.

Claims of age discrimination have been brought in relation to the terms of transitional protection by groups of firefighters and members of the Judiciary. The Court of Appeal handed down its judgement on this claim on 20 December 2018 and ruled that the transitional protection arrangements were discriminatory on the basis of age. On 27 June 2019, the Supreme Court gave notice that permission to appeal McCloud had been refused.

As a result of the notice, GAD was instructed by the Trustees of AMPS to include an allowance in the end of year disclosures for the additional liability potentially arising from the McCloud judgement. The additional liability has been included as a past service cost.

Since 2019-20, HM Treasury has set out further information on the members expected to be eligible for the McCloud remedy in the main public sector schemes, which restricts the members who will be in scope for the remedy. The AMPS is not covered by the HM Treasury consultation document, but it is likely to take a similar approach to determining which members are in scope.

GAD has amended the allowance for McCloud in prior year AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such, no further consideration has been made in the GAD valuation for this year.

1.14 Provisions

The Assembly Commission provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-

adjusted cash flows are normally discounted using the HM Treasury discount rate. However, the discount rate used for the provision for pension costs was 4.75% p.a. reflecting the real yields experienced in the bond markets (see Note 16.1).

1.15 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Assembly Commission discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

These comprise:

- Items over £250,000 (or lower where required by specific statute) that do not arise in the normal course of business and which are reported to the Assembly by Assembly Minute prior to the Assembly Commission entering into the arrangement;
- All items (whether or not they arise in the normal course of business) over £250,000 (or lower where required by specific statute or where material in the context of the Accounts) which are required by FReM to be noted in the Accounts.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

1.16 Value added tax

In the Assembly Commission, output tax generally does not apply and input tax is recovered on a monthly basis from DoF. Where input tax is recoverable, the amounts are stated net of VAT.

1.17 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Assembly Commission, the asset is recorded as a tangible asset and a debt is recorded to the lesser for the minimum lease payments discounted by the interest rate implicit in the leases. These are known as Finance Leases and the interest element of the lease payment is charged to the Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding.

Other leases are regarded as operating leases and the rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the leases.

1.18 Impending application of newly issued accounting standards not yet effective

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025.

IFRS 18 (Presentation and Disclosure in Financial Statements) was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

1.19 Notional Charges

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

1.20 Cash and Cash Equivalents

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

2 Statement of Operating Expenditure by Operating Segment

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

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

3 Expenditure

All expenditure incurred by the Assembly Commission are either programme costs, incorporating payments of allowances and other disbursements by the Assembly, or notional costs incurred for the audit of the end of year accounts.

3.a Programme Expenditure

		2023-24	2022-23
		£'000	£'000
	Note		
Staff Costs*			
Wages and Salaries	4	18,998	18,706
Social Security Costs	4	2,015	2,127
Other Pension Costs	4	5,254	4,910
Payments to Members			
Constituency costs (incl staff)		9,966	9,546
Members' winding-up costs		35	486
Members' Other costs (incl Travel)		301	296
Party Allowance		652	673
Other Costs			
Premises		1,386	1,590
Office running costs		292	280
Contracted services		1,737	1,761
Repairs & maintenance		1,401	1,403
Staff travel, subsistence and training		205	188
Miscellaneous expenses		715	553
Total cash items		42,957	42,519
Non-cash items			
Depreciation		3,856	3,273
Pension Finance costs		200	2,000
Permanent diminution of assets		-	38
Reversal of previous impairment loss		-	-
Release of Provisions	16	(185)	-
Provisions: provided in year	16	2,658	1
(Profit)/Loss on disposal of assets		-	60
Total non-cash items		6,529	5,372
Total		49,486	47,891

*Further analysis of staff costs is located in the Staff Report in the Accountability Report

3.b Notional Audit Costs

	2023-24	2022-23
	£'000	£'000
Department	71	63
Total notional audit costs	71	63

4 Member and Staff Related costs

4.1 Staff numbers and related costs

Staff costs comprise:

	2023-24	2022-23
	£'000	£'000
	Total	Total
Wages and salaries	18,998	18,706
Social security costs	2,015	2,127
Other pension costs	5,254	4,910
Sub Total	26,267	25,743
Less recoveries in respect of outward secondments	(50)	(14)
Less recoveries in respect of Ministerial Salaries	(94)	(228)
Total net costs	26,123	25,501

* Of the total, £Nil has been charged to capital (2022-23; £Nil).

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:

		2023-24	2022-23
		£'000	£'000
	Note		
Present value of scheme liabilities		(45,700)	(43,900)
Fair value of scheme assets		43,400	41,000
Net liability	16	(2,300)	(2,900)

Amount in the Statement of Financial Position:

		2023-24	2022-23
		£'000	£'000
	Note		
Liabilities		(2,300)	(2,900)
Assets		-	-
Net liability	16	(2,300)	(2,900)

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

		2023-24	2022-23
		£'000	£'000
	Note		
Current Service cost		1,000	2,200
Past Service cost		-	-
Interest on pension liability		2,000	1,800
Interest on scheme assets		(1,900)	(1,200)
		1,100	2,800

Allocated in the account as:

		2023-24	2022-23
		£'000	£'000
	Note		
Other pension costs (contribution by employer)		900	800
Members' Pension Finance cost (Net)	3	200	2,000
		1,100	2,800

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

		2023-24	2022-23
		£'000	£'000
	Note		
Actual return less interest on scheme assets		1,200	(3,500)
Experience gains and (losses) arising on pension liabilities		(100)	(3,700)
Changes in assumptions		(300)	30,100
Net actuarial gain/(losses) recognised in SCITE		800	22,900

Movements in liabilities during the year:

		2023-24	2022-23
		£'000	£'000
	Note		
Liabilities at 1 April		43,900	67,700
Current service cost (net of member contributions)		1,000	2,200
Past service cost		-	-
Member contributions (including net transfers-in)		300	400
Benefits paid during the year		(1,800)	(1,800)
Interest on pension liability		2,000	1,800
Admin expenses paid from scheme assets		(100)	-
Changes in assumptions		300	(30,100)
Actuarial (gains)/losses		100	3,700
Liabilities at 31 March		45,700	43,900

Movements in assets during the year:

		2023-24 £'000	2022-23 £'000
	Note		
Assets at 1 April		41,000	43,900
Interest on scheme assets		1,900	1,200
Actual return less interest on scheme assets		1,200	(3,500)
Contributions by Assembly Commission		900	800
Contributions by Members (including net transfers-in)		300	400
Admin expenses paid from scheme assets		(100)	-
Benefits paid and expenses		(1,800)	(1,800)
Closing fair value of scheme assets 31 March		43,400	41,000

The Assembly Commission expects to contribute £0.8m to the Members' Pension scheme in 2024-25.

Principal actuarial assumptions at the Statement of Financial Position date:

	2023-24 £'000	2022-23 £'000
Discount rate	4.75%	4.65%
Future salary increases	4.25%	4.10%
Future pension increases (CPI)	2.75%	2.60%
Real discount rate (net of CPI)	1.95%	2.05%

	As at 31 March 2024			As at 31 March 2023		
	Men	Female members	Widows	Men	Female members	Widows
Current pensioners	28.6	30.3	29.0	28.5	30.2	28.9
Future pensioners *	29.9	31.5	30.2	29.8	31.4	30.1

* The life expectancy from age 60 of active and deferred members will depend on their current age.
This table shows the life expectancy from age 60 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 2.0% and the change in total liabilities by circa £0.7m.

If the real rate of return in excess of pension changes by 1.0% the total actuarial liability would change by about 18.0% and the change in total liabilities by circa £8.5m.

If longevity at retirement were assumed to be 2 years greater, this would increase the total actuarial liability by about 6.0% and would increase total liability by circa £2.6m.

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 Supreme Court gave notice that permission to appeal McCloud had been refused.

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's AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such, no further consideration has been made in the GAD valuation for this year

Further information on the Assembly Members' Pension Scheme can be found in the annual report and accounts for the scheme ending 31 March 2022 which are published and can be found at:

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

5 Income – Other Operating Income

	2023-24 £'000	2022-23 £'000
Note		
Recoupment of salaries	144	242
Other Income	16	22
Total	160	264

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

2023-24

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

Parliament Buildings is an operational heritage asset which opened in 1932, and as such is included in the Assembly Commission's property, plant and equipment figures.

A full valuation of Parliament Buildings and the land on which it is situated was undertaken by Lands and Property Services (LPS) on 31 March 2024. Parliament Buildings is categorised as an in use specialised asset and has been valued to Current Value in existing use by the Depreciated Replacement Cost (DRC) approach (i.e. there is no market-based evidence to support the use of Existing Use Value (EUV) to arrive at Current Value). Land valued to DRC has been assessed to Current Value, interpreted as EUV, having regard to the cost of purchasing a notional replacement site in the same locality, equally suitable for the existing use and of the same size.

The reason for the increase in the valuation between 31 March 2023 and 31 March 2024 is due to an increase to the BCIS (Building Cost Information Service) Index. This is the resource Land and Property Services use to calculate the cost of replacing an asset. An increase in this index arises when it is deemed more expensive to build. Recent increases to the index have been due to a combination of factors, including the rising cost of building materials, increasing energy costs, higher than normal inflation, as well as upward pressure being exerted due to rising labour costs.

Other property, plant and equipment have been depreciated over their useful life on an historic cost (straight-line) basis. Donated assets with a carrying amount of greater than £1k are included under Furniture and Fittings.

Non-Operational Heritage Assets relate to the Assembly's art and antiquities. The collection includes a number of paintings, antiques and parliamentary items which were inherited by the Assembly from previous legislatures. Prior to the implementation of IAS 20 the value of these donated assets was represented by a credit balance in the donated asset reserve. Following the removal of this reserve the value of the assets has been recorded in the General Fund as though they were treated as income upon receipt.

A full valuation of the collection was last conducted in 2021-22, which indicated that its value at 31 March 2022 was £1.074m. This has since been increased £42k and now stands at £1.122m as at 31 March 2024. This increase represents the purchase of three new portraits of former officeholders.

Included in the valuation total is £250k in relation to the "Large central gilded bronze chandelier in the central hall" that is on long-term loan to the Assembly from the Royal Collection Trust. This chandelier is not included in the total for Heritage assets on the Statement of Financial Position. This is because the Royal Collection Trust has indicated that it is included in its inventory for accounting purposes. The valuation for the chandelier was received for insurance purposes only. A professional valuer, Mark Donnelly Fine Art Consultant, who worked for Sotheby's for many years, undertook the valuation.

2022-23

	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 2022	7,000	137,664	2,704	3,529	1,220	1,090	824	154,031
Additions	-	(1)	239	1,926	457	143	12	2,776
Disposals	-	-	(1,798)	(2,965)	(1,055)	(444)	-	(6,262)
Revaluations	-	8,087	9	(72)	(26)	(56)	(6)	7,936
At 31 March 2023	7,000	145,750	1,154	2,418	596	733	830	158,481
Depreciation								
At 1 April 2022	-	-	2,038	3,119	1,201	867	-	7,225
Charged in year	-	2,915	234	87	8	24	-	3,268
Disposals	-	-	(1,792)	(2,956)	(1,055)	(400)	-	(6,203)
Revaluations	-	(2,915)	-	(14)	(13)	(16)	-	(2,958)
At 31 March 2023	-	-	480	236	141	475	-	1,332
Carrying amount								
At 31 March 2023	7,000	145,750	674	2,182	455	258	830	157,149
At 31 March 2022	7,000	137,664	666	410	19	223	824	146,806
Asset financing								
Owned	7,000	145,750	674	2,182	455	258	830	157,149
At 31 March 2023	7,000	145,750	674	2,182	455	258	830	157,149

7 Intangible Assets

2023-24

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

2022-23

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation			
At 1 April 2022	468	44	512
Additions	-	-	-
Disposals	(453)	(44)	(497)
At 31 March 2023	15	-	15
Amortisation			
At 1 April 2022	452	44	496
Charged in year	5	-	5
Disposals	(452)	(44)	(496)
At 31 March 2023	5	-	5
Carrying amount at 31 March 2023	10	-	10
Carrying amount at 31 March 2022	16	-	16
Asset financing			
Owned	10	-	10
At 31 March 2023	10	-	10

8 Capital and Other Commitments

8.1 Capital Commitments

There were no contracted capital commitments authorised as at 31 March 2024 (2022-23 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 2024. 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

	2023-24 £'000	2022-23 £'000
Balance at 1 April	408	801
Net change in cash and cash equivalent balances	(110)	(393)
Balance at 31 March	298	408
The balances at 31 March were held at:		
Commercial banks and cash in hand	298	408

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 £46.00m (2022-23; £44.50m). The amounts issued from the Consolidated Fund for supply but not spent at year end was £0.29m (2022-23; £0.40m).

There are no other liabilities arising from financial activities that need to be disclosed.

14 Trade receivables and other assets

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year:		
VAT	372	294
Prepayments	459	549
Accrued income	-	-
Other receivables	125	35
	956	878
Amounts falling due after more than one year:		
	-	-

Included within “Other receivables” is £Nil (2022-23; £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

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year:		
Other taxation and social security	1,454	1,596
Other payables	141	169
Accruals	2,162	2,128
Deferred income	32	39
Amounts issued from the Consolidated Fund for supply but not spent at year end	292	401
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	7	7
	4,088	4,340
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

Under International Accounting Standard 19, a liability of £2.3m (2022-23; £2.9m) is recognised for the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS). Further information on this is provided in the Remuneration and Staff report on pages 53 to 73.

	2023-24			2022-23		
	Provision - Pension £'000	Provision - Others £'000	Total £'000	Provision - Pension £'000	Provision - Others £'000	Total £'000
Balance at 1 April	2,900	285	3,185	23,800	285	24,085
Provided in the year	-	2,658	2,658	-	-	-
Provisions not required written back	-	(185)	(185)	-	-	-
Provisions taken to Reserves	(600)	-	(600)	(20,900)	-	(20,900)
Provisions utilised in the year	-	(40)	(40)	-	-	-
Balance at 31 March	2,300	2,718	5,018	2,900	285	3,185

This includes the pension finance cost of £0.2m (2022-23; £2.0m) and the net actuarial (loss)/gain of £0.8m (2022-23; £22.9m).

The previous provision in respect of historical underpayments of salary during periods of annual leave for certain staff has been reviewed in 2023-24. As the Assembly Commission is proceeding to address this liability, the accounting treatment has been reviewed. As the timing and quantum of payments is now

more certain than not, this has been reclassified as an accrual and as such the provision relating to this has been released.

16.1 Pension Costs

Pension benefits for Members are provided through AMPS. The provisions of the scheme are set by the Assembly Members (Pensions) Determination (Northern Ireland) 2016, which was issued in April 2016. This introduced a Career Average Revalued Earnings (CARE) scheme for new and existing members.

Existing members born on or before 1 April 1960 retained Final Salary pension arrangements under transitional protection until 6 May 2021. This element of the Scheme was a defined benefit scheme, which provided benefits on a “final salary” basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members could have opted to pay contributions of either 12.5% of pensionable salary, including officeholder’s salary or 9% of pensionable salary, including officeholder’s salary. All Members with transitional protection moved to the CARE section of the Scheme on 06 May 2021. Members in the CARE scheme pay 9% of the pensionable salary and have a pension age aligned to their State Pension Age.

The rules of AMPS require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is a current liability of £2.3m (2022-23; £2.9m) and, in accordance with FReM and IAS 19 at 31 March 2024, even though the Assembly Commission is not the employer, this has been provided for in the 2023-24 financial statements.

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 Supreme Court gave notice that permission to appeal McCloud had been refused.

From 2019-20, HM Treasury has set out further information on the members expected to be eligible for the McCloud remedy in the main public sector schemes, which restricts the members who will be in scope for the remedy. The AMPS is not covered by the HM Treasury consultation document, but it is likely to take a similar approach to determining which members are in scope.

GAD has amended the allowance for McCloud in prior year’s AMPS accounts by assuming that only members who were active on 1 April 2015 and 6 May 2016 would be eligible for any McCloud remedy within the scheme. The actual remedy that will be offered to Members will be a matter for the next IFRP and as such no further consideration has been made in the GAD valuation for this year

The value of £2.3m (2022-23; £2.9) was estimated by GAD and represents the excess of the scheme liabilities (£45.7m) (2022-23; £43.9m) over its assets (£43.4m) (2022-23; £41.0m) at the Statement of Financial Position date. The principal financial assumptions used by GAD to establish the present value of the

future obligation were a discount factor of 4.75% (2022-23; 4.65%) (this rate reflects the real yields experienced in the bond markets for high quality corporate bonds rated AA or higher and equivalent in currency and term to the scheme liabilities), the rate of notional investment return in excess of pension increases (CPI) of 1.95% (2022-23; 2.05%) and notional investment return less than earnings increases of 2.75% (2022-23; 2.6%). Demographic assumptions impacting the incidence of benefit outflow have also been applied including factors such as mortality and withdrawal from service.

Trustees appointed by the Assembly administer the Assembly Members' Pension Fund. The Comptroller and Auditor General audits the Annual Report and Accounts.

16.2 Litigation

Legal Claims

This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within the Assembly Commission.

The provisions details are based on evaluations made by qualified professional and technical personnel employed by the Assembly Commission.

An amount is provided for in respect of a contractual matter for both remedial works and legal fees; the legal fees element has been increased to £0.25m in 2023-24 as the matter is ongoing (2021-22; £0.103m). The amount required for remedial work is an estimate, and is recorded as a Provision in 2023-24 following legal advice received in February 2024 that works could now proceed. This had previously been recorded as a Contingent Liability in 2022-23.

Other Legal Issues

The existing provision in respect of historical underpayments of salary during periods of annual leave for certain staff has been reviewed in 2023-24. In a decision given in October 2023, the UK Supreme Court (UKSC) 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 UKSC 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 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. This previously had been provided by way of a provision, however, the Assembly Commission has is moving now to settle the assessed

liability and as such it is more appropriate to accrue these costs.

17 Contingent liabilities

The Assembly Commission has no quantifiable contingent liabilities as at 31 March 2024, nor has the Assembly Commission entered into any unquantifiable contingent liabilities.

DoF is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of NICS Departments. The Assembly Commission, as an employer associated with the NICS pension scheme, is also involved in this action. This is an extremely complex case with potential implications for the NICS and the wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

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 other 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 53.

There have been no transactions during 2023-24 (2022-23; Nil).

The Assembly Commission previously supported the work of the Northern Ireland Assembly and Business Trust (NIABT). The NIABT was an independent educational charity which served to provide Assembly Members with a better insight into how the local business sector operates and to improve the business community's understanding of how the Assembly and devolution works. The NIABT's Board of Trustees included Members, representatives of the business community and two senior staff. The NIABT agreed at its AGM in December 2017 to dissolve the Trust and, after a delay due to the political situation between 2017 and 2020, this action concluded in June 2022. The NIABT has now been fully struck off the Companies House register. This process concluded with its dissolution on 29 August 2023.

In previous financial years, the Assembly Commission worked with Politics Plus

Limited, which was originally established as an independent and non-partisan organisation with the objective of enhancing the capacity of elected Members of the Assembly and representatives of political parties. Politics Plus is currently being wound up and during 2023-24 the Board of Trustees included 5 Members.

The Trustees have agreed that any remaining funds, net of any Corporation Tax liability, will be granted to the Assembly Commission.

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 has been one event 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.

In accordance with IAS37, the potential costs for remedial work on the roof of Parliament Buildings were classified as a provision as at the reporting date. Subsequently, an updated expert quantum report was received which increased the estimate of costs for this remedial work. Whilst the provision had been recognised within the reporting period, the updated quantum report was received after the reporting date, which has led to an increase in the value of the provision.

Date authorised for issue

The Accounting Officer/Clerk/Chief Executive to the Assembly authorised these financial statements for issue on 2 July 2024.

Northern Ireland Assembly Commission: Annual report and Accounts 2023-24

Report of the Comptroller and Auditor General

Excess Vote

Purpose of the Report

1. I am required to report my opinion as to whether the financial statements of the Northern Ireland Assembly Commission (the Commission) give a true and fair view under the Accounts Direction given by the Department of Finance in accordance with Section 11(2) of the Government Resources and Accounts Act (Northern Ireland) 2001. I am also required to satisfy myself that transactions are ‘regular’, which under the legislation means that expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and conform to the relevant authorities.
2. In 2023-24, the Commission expended more resource than the Northern Ireland Assembly (the ‘Assembly’) had authorised. By so doing, the Commission breached the Assembly’s control over its expenditure and incurred what is termed an ‘excess’, for which further Assembly approval is required. As a result, I have qualified my regularity opinion on the Commission’s 2023-24 financial statements in this regard.
3. The purpose of this report is to explain the reason for this qualification and to provide information on the extent and nature of the breach to inform the Assembly’s further consideration.

Excess Vote

4. The Assembly authorises and sets limits on expenditure on two bases; Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL relates to firm annual plans, whereas AME is demand led and volatile in amount. Both expenditure limits have control totals split by resource and capital.
5. Such amounts are set out in the Supply Estimates for which approval and authority is given in the annual Budget Acts (Northern Ireland).
6. In the case of the Commission’s financial statements, there was an AME estimate line in the Spring Supplementary Estimates for resource expenditure. The total estimate was for £2.181 million, however actual outturn was £2.673 million, giving an excess of £0.492 million.
7. The excess related to a new provision for a future liability to cover the costs of remedial works to repair the roof of Parliament Buildings. Ongoing legal proceedings required a revised valuation of costs to be presented to the court. This valuation, completed in May 2024, updated a previous valuation performed in January 2022 and was significantly higher. The Commission did not anticipate the

providing for these costs when preparing the Spring Supplementary Estimates earlier in the year, and therefore exceeded the limit set.

Background

8. In July 2022, the Commission commenced legal action against the architects and builders involved in the renovation of the roof of parliament buildings, due to repeated water ingress and other structural issues. An initial expert report advised of potential costs of £1.8 million would be required in remedial works. The Commission included these costs as a contingent liability in the financial statements for periods 2021-22 and 2022-23.
9. However, following advancement in legal proceedings in 2023-24, further deterioration in the state of the roof and a decision to commence remedial works, a revised expert assessment was requested to provide a more accurate cost of repairs. The expert's detailed evaluation was completed in May 2024 and the outcome was an increase in estimated costs from £1.8 million to £2.453 million.
10. When preparing the Spring Supplementary Estimates, published in March 2024, there was no provision made for these costs. As a result, the Commission incurred costs in excess of that was authorised by the Assembly of £0.492 million.

Obtaining Assembly approval

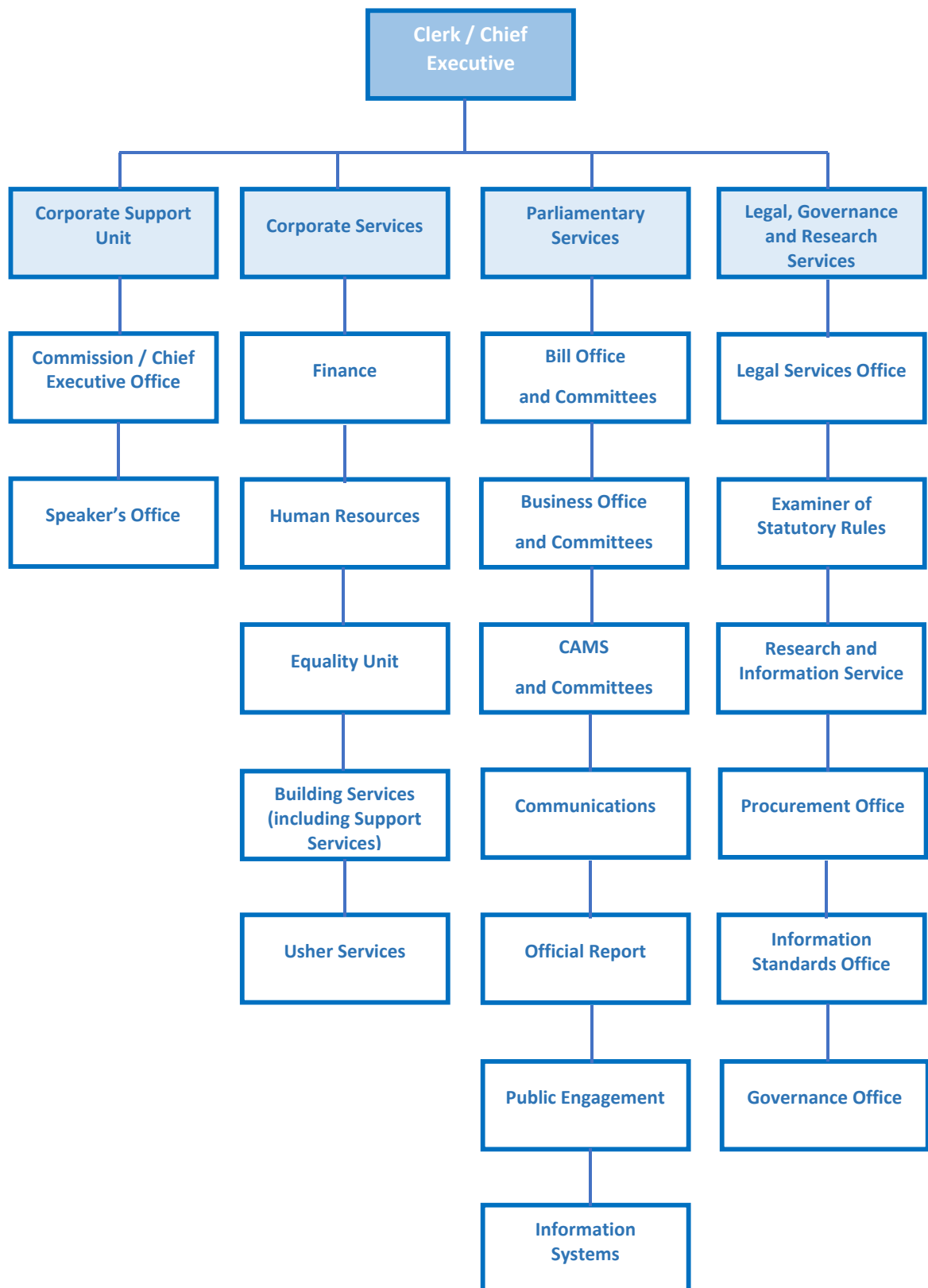
11. A statement of excesses will be brought to the Assembly to seek authority for the excess expenditure of £0.492 million to be funded by new supply in the next Budget Act



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

2 July 2024

Organisational structure





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

12 September 2016

Dear Lesley

DELEGATION OF FUNCTIONS (REVISED JUNE 2014)

The Northern Ireland Assembly Commission ('the Commission') was established by section 40(1) of the Northern Ireland Act 1998 to perform the functions conferred on it by any enactment or any resolution of the Assembly. In particular, section 40(4) confers upon it the function of providing the Assembly, or ensuring that the Assembly is provided, with the property, staff and services required for the Assembly's purposes.

Paragraph 4 of Schedule 5 to the 1998 Act states that the Northern Ireland Assembly Commission may delegate any of its functions to the Presiding Officer or a member of staff of the Assembly. The Clerk/Chief Executive is the senior staff member of the Assembly and as with all staff of the Assembly is responsible to the Commission.

Under paragraph 4 of Schedule 5 of the Act, the Assembly Commission hereby delegates to you all its functions (whether under any enactment or any resolution of the Assembly) including the responsibility for the management of staff subject to the following exceptions and conditions:

- (a) matters relating to your appointment, terms and conditions and remuneration;
- (b) matters relating to the appointment, terms and conditions and remuneration of any Directors;
- (c) your appraisal (the Speaker will deal with this in consultation with Commission members);
- (d) final decisions on discipline and grievance issues relating to you, and Directors;
- (e) matters relating to salaries and pensions for staff and new or significant variations to terms and conditions and personnel policies which have significant direct budget implications;

SP240_16

Northern Ireland Assembly Commission

- (f) matters relating to the appointment, terms and conditions and remuneration for public and non-executive appointments made by the Commission;
- (g) the approval of the annual budget;
- (h) the approval of expenditure on capital projects above £1m and service contracts above £1m (whole of life cost);
- (i) exercise of the power to borrow money provided by paragraph 3 (4) of Schedule 5 to the Act; and
- (j) approval of Consultancy expenditure above £10,000 to be sought from the Speaker, acting as Chair of the Commission.

You must consult the Commission before:

- (a) making appointments at Director level;
- (b) creating new Director posts or abolishing existing Director posts;
- (c) authorising ICT and consultancy projects in excess of £50,000; and
- (d) authorising expenditure on matters that could reasonably be regarded as novel or contentious.

The delegation of functions mentioned above does not prevent the exercise of those functions by the Commission.

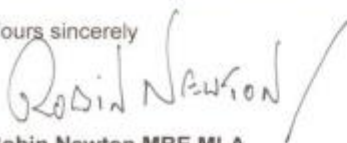
You may sub-delegate functions mentioned above but this does not prevent the exercise of those functions by the Commission.

In exercising the functions delegated to you, you and any staff to whom you further sub-delegate any functions should act, in accordance with the corporate values included in the Assembly's Corporate Strategy:

- (a) ensure propriety in the consumption of resources allocated to the Assembly Commission by following all relevant procedures in procurement and financial control;
- (b) seek wherever practicable to take account of environmental and sustainable considerations;
- (c) apply the Assembly's rules fairly and equally to all MLAs, in particular in relation to allowances.

You are also required to consult the Assembly Commission on any matters which could reasonably be considered as novel, contentious or potentially politically sensitive.

Yours sincerely



Robin Newton MBE MLA