



Department for
Communities

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www.communities-ni.gov.uk



Social Fund Account

For the year ended 31 March 2022

Accounts laid 19 December 2023



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WIG Accounts and Treasury Management
Department for Communities
Level 6 Causeway Exchange
1-7 Bedford Street
Belfast
BT2 7EG

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Department for Communities

Social Fund Account for the year ended 31 March 2022

Laid before the Northern Ireland Assembly
under Section 146 (4) of the Social Security
Administration (Northern Ireland) Act 1992
by the Comptroller and Auditor General for
Northern Ireland

19 December 2023

Contents

Foreword	6
Statement of Accounting Officer’s Responsibilities	10
Governance Statement	11
Certificate & Report of the Comptroller and Auditor General	15
Social Fund Receipts and Payments Account	19
Notes to the Account	21
Appendices	36
Annex A	37
Appendix 1: Accounts Direction Given by Department of Finance	38
Appendix 2: Format of Account and Disclosure Requirement	39

Foreword

Presentation of Account

1. The Department for Communities (DfC) presents its Social Fund Account which has been prepared in accordance with a direction issued by the Department of Finance (DoF) in pursuance of section 146(4) of the Social Security Administration (NI) Act 1992. The Department of Finance (DoF) accounts direction is included as an appendix to this account.

Statutory Background

- 2.1 The Social Fund was established in 1987 under Article 33 of the Social Security (Northern Ireland) Order 1986 and continued in being by section 146 of the Social Security Administration (Northern Ireland) Act 1992. Section 134(1) (a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 provides for maternity and funeral loans in prescribed circumstances. Section 134(1) (b) of that Act provides for other needs to be met in accordance with directions and guidance issued by the Department for Communities in respect of loans and community care grants. Section 134(2) provides for payments in prescribed circumstances to meet extra expenses for heating incurred or likely to be incurred during periods of very cold weather.
- 2.2 The first phase of the Social Fund comprising maternity and funeral loans came into operation on 6 April 1987. The second phase was introduced on

11 April 1988 and replaced all remaining supplementary benefit single payments and some urgent needs payments. Regulations were introduced in November 1988 which provided for payments to be made to certain Income Support customers following a period of cold weather, enhanced by further regulations in November 1991 to include payments when cold weather is forecast. The Winter Fuel Payments scheme was introduced by the Department under Regulations made in exercise of powers conferred by Section 134 (2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, which came into operation on 16 January 1998.

- 2.3 Payments from the Fund are split into two broad categories, regulated and discretionary. Regulated payments are Maternity Expenses, Funeral Loans, Cold Weather Payments and Winter Fuel Payments and are demand led. Discretionary payments comprise Budgeting Loans: these are demand led and cash limited. All payments are made subject to relevant qualifying conditions being met. From October 1996 Jobseeker's Allowance (Income Based), which replaced Income Support payable to the unemployed, became a qualifying benefit for Social Fund payments. In September 2017 Universal Credit was introduced in Northern Ireland; this benefit is a qualifying benefit for certain categories of Social Fund payments.

2.4 Legislation was introduced with effect from April 1998 that allowed the recovery of Social Fund overpayments.

2.5 The Welfare Reform (NI) Order 2015 provided for the abolition of certain elements of discretionary Social Fund and the introduction of a new Discretionary Support Scheme. The Discretionary Support Scheme went live on the 28th November 2016 and Community Care Grants and Crisis Loans were replaced with locally based support. Discretionary Support (DS) loans and grants are not administered under Social Fund legislation and are not part of the Social Fund White Paper Account. The DS loans and expenditure amounts are included in the 2021-22 DfC Annual Report and Accounts.

Crisis Loan recoveries continue to be received by the Department. These recoveries are no longer fund Social Fund expenditure and are not included within the Social Fund Receipts and Payments account. The Crisis Loan balances are included within the 2021-22 DfC Annual Report and Accounts.

2.6 Social Fund Budgeting Loans will remain until they are replaced by Budgeting Advances payable under claims to Universal Credit.

2.7 As part of the implementation of Universal Credit which started in September 2017 the Department initiated the transfer of Social Fund Loan balances from the Social Fund Computer System (SFCS) onto the Debt Manager Computer System

(DMCS). All Social Fund Budgeting Loan and Funeral Loan balances, regardless of the IT debt system used to manage the loan, are reflected within the figures produced in the Receipts and Payments account and the notes to these accounts. The Department will continue to monitor the impact of Welfare Reform changes on Social Fund benefit administration.

Categories of Payments

3.1 Sure Start Maternity Grants:

The Sure Start Maternity Grant is available to families in receipt of a qualifying benefit and who meet the eligibility criteria. **Sure Start Maternity Grant | nidirect** The grant is worth £500 in respect of babies due, born, adopted or subject to a parental order on or after 16th June 2002.

3.2 Funeral Loans:

Funeral Loan payments are available to help with the cost of a funeral. They may be made to customers or their partners, who meet the eligibility criteria. **Funeral Expenses Payments | nidirect** Funeral Loan payments are normally recoverable from the estate of the deceased, even if the estate is not sufficient to permit full recovery.

3.3 Cold Weather Payments:

Cold Weather Payments are payable to customers in receipt of a qualifying benefit. **Cold Weather Payment | nidirect** Customers receive payments of £25 for each period of seven consecutive days during which the average temperature was or was forecast to be

zero degrees Celsius or below in areas where the customer lives. There were no Cold Weather triggers for individual stations in the 2021-22 financial year.

3.4 Winter Fuel Payments:

The Winter Fuel Payments are payable to people of state pension age and who meet the eligibility criteria, regardless of whether they are receiving a Social Security Benefit. In 2021-22 this was customers born on or before 26 September 1955. **Cold Weather Payment | nidirect**

The total amount payable to a person eligible and aged under 80 years living alone in their own home was £200 for the 2021-22 financial year (£100 if they shared a home with another eligible person aged under 80). For people aged 80 or over the amount payable for 2021-22 was £300 (£150 if they shared a home with another eligible person aged 80 or over). Where there is only one person in the household who is entitled, the full Winter Fuel Payment is made. If there is another eligible person in the household who qualifies, the lower level of £100 is made to the eligible person under 80 and £200 is payable to the eligible person aged over 80.

3.5 Budgeting Loans:

Budgeting Loans are payable to customers in receipt of a qualifying benefit. **Budgeting Loans | nidirect** Loans are repayable, normally by deduction from benefit. Budgeting Loans will be replaced by Budgeting Advances when a customer claims Universal Credit.

Financial Basis of the Social Fund 2021-22

4. The Social Fund is, in part, financed by grants from the Consolidated Fund, which in 2021-22 were payable from DfC Vote Resource A, Line A27 for both regulated expenditure and Winter Fuel Payments.

In addition, section 74(1) of the Social Security Administration (NI) Act 1992 provides for the repayment of loans, recoveries of which help finance the fund; and section 74(4) of the Act provides that payments to meet funeral expenses may be recovered from the deceased person's estate.

Changes to the Social Fund accounts

5. The Department for Communities was under the direction and control of NI Assembly Minister Deirdre Hargey during the financial year. Tracy Meharg was the Department's Permanent Secretary and Accounting Officer until her retirement on 21 March 2022. Moira Doherty was appointed as interim Permanent Secretary and Accounting Officer from 7 March 2022 pending the appointment of the Department's new Permanent Secretary and Accounting Officer, Colum Boyle, from 25 April 2022.

The Child Funeral Fund was established under the Social Fund (Child Funeral Fund) Regulations (Northern Ireland) 2022 in May 2022. It is a scheme to provide a one-off lump sum payment for a basic funeral of a child under the age of 18 or stillborn after

the 24th week of pregnancy. The Fund became operational on the 01 June 2022.

The Social Fund Winter Fuel Payments (Temporary Increase) Regulations (Northern Ireland) 2022 become operational on 19th September 2022. The Regulations provide a legislative basis to increase the amount payable to those eligible for the 2022-2023 Winter period.

Expenditure for the Child Funeral Fund and the Winter Fuel Payments (Temporary Increase) will be included in the 2022-23 NI Social Fund accounts.

Annual Report on the Social Fund

6. The Department for Communities is required by Section 146(5) and (6) of the Social Security Administration (NI) Act 1992 to prepare an annual report on the Social Fund and to lay a copy of the report before the Northern Ireland Assembly. The Annual Report for 2021-22 was published on 28 October 2022.

Audit Arrangements

7. The NI Comptroller and Auditor General is required under section 146(4) of the Social Security Administration (NI) Act 1992 to examine and certify the Social Fund account and to lay copies of it, together with his report thereon, before the Northern Ireland Assembly.

Impact of COVID-19

8. The DFC continued to deliver essential services throughout the 2021-22 financial year during the ongoing Covid-19 outbreak. A full range of activities continued to be delivered by staff either working in the office or working from home.



Colum Boyle
Accounting Officer

04 December 2023

Statement of Accounting Officer's Responsibilities

Under Section 146(4) of the Social Security Administration (NI) Act 1992, accounts of the Social Fund are to be prepared in such form and in such manner as the Department of Finance (DoF) may direct. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at the year end.

In preparing the accounts, the Accounting Officer is required to comply with the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FRm) and in particular to:

- Observe the Accounts Direction issued by the Department of Finance 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 financial statements; and
- Prepare the accounts on a going concern basis.

- Confirms that the Foreword and accounts as a whole are fair, balanced and understandable and takes personal responsibility for the Foreword and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Department of Finance has appointed the Permanent Secretary of DfC as the Accounting Officer for DfC. The DfC Accounting Officer is also the Accounting Officer for the Social Fund. 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 Department for Communities' assets are set out in "Managing Public Money Northern Ireland" published by the Department of Finance.

As Accounting Officer I have taken all the steps that I ought to have taken to ensure that I am aware of any relevant audit information and to establish that the 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

Introduction

The Department for Communities (DfC) Governance Statement is included within the DfC Annual Report and Accounts 2021-22. The Department's Governance Statement provides assurance on how the system of control has operated in 2021-22, it outlines the DfC Risk Management Framework, Risk Appetite and the areas of risk managed through the Corporate Risk Register. The Departmental Board's performance and its assessment of effectiveness, information regarding quality of information presented to the Board and any committee reports are also included in the Governance Statement.

Details of Departmental Board membership attendance and activity is also available within the DfC Annual Report and Accounts 2021-22.

The Department's Fraud and Whistleblowing and other Departmental Assurances are included within the 2021-22 Governance Statement. There were no whistleblowing issues relating to Social Fund for 2021-22.

Ministerial Direction

As Accounting Officer I am required to disclose where formal Ministerial Direction to proceed has been sought where I believe the Department has been asked to take a course of action that could potentially result in irregular expenditure, impropriety or poor value for money. I can confirm that Minister Hargey issued written Ministerial Directions to DfC officials to put in place arrangements for:

- The Child Funeral Fund: Established from June 2022 to provide a one-off lump sum payment to cover the basic cost of a funeral in the event of the death of a child up to the age of 18, or stillborn babies born after 24 weeks. The Direction was provided in the absence of an agreed budget however the initial Draft Budget has now proposed allocating funding to DfC to implement the Fund.

Full details of Ministerial Directions are included the 2021-22 Governance Statement within the DfC Annual Report and Accounts.

Head of Internal Audit (HIA) Opinion

The HIA provides an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the Department's framework of governance, risk management and control. For 2021-22, the HIA provided an overall 'Satisfactory' opinion on the Department's arrangements.

Details of Limited Opinion Audit reports are included in the in the 2021-22 DfC Governance Statement.

There were no Internal Audit reviews of Social Fund in 2021-22 as reviews over the previous year's found no significant issues to report.

Key Risks and Issues

The most significant issues relating to the NI Social Fund in 2021-22 are detailed below.

Covid-19

The roll-out of IT equipment and systems to support home-working during Covid has been successful. Whilst the initial demand on the benefit system has largely returned to normal levels, delivering normal business alongside Covid responses remains challenging.

The Department is currently preparing and progressing plans for New Ways of Working following update to the Executive's guidance on working from home. Accommodation and IT changes have been made to some buildings with further work planned to support a Hybrid Working Policy.

Northern Ireland Assembly and Budget Authority

The Assembly passed the Budget Act (Northern Ireland) 2022 in March 2022 which authorised the cash and use of resources for all departments for the 2021-22 year, based on the Executive's final expenditure plans for the year.

The Budget Act (Northern Ireland) 2022 also included a Vote on Account which authorised departments' access to cash and use of resources for the early months of the 2022-23 financial year.

In the absence of a further Budget (no. 2) Act and Main Estimates in June 2022, the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 have been used to authorise further cash, and the use of further resources to ensure that departments can continue to deliver services. On 24 November 2022, the Secretary of State announced that he will bring forward a Budget Bill in Westminster in due course. This will supersede the Vote on Account in the Budget Act (Northern Ireland) 2022 and the Section 59/Section 7 authorisations, and will authorise the cash and use of resources for the full 2022-23 financial year, as well as providing a Vote on Account for the early months of the 2023-24 year.

The Northern Ireland Budget Act 2023 was passed by Parliament and received Royal Assent on 8 February 2023. This authorised the cash and use of resources for all departments

and other bodies for the full 2022-23 year, and also included a Vote on Account for the early months of the 2023-24 financial year.

Welfare Reform

All Welfare Reforms are now live in Northern Ireland, including Universal Credit which has been successfully rolled out for new claims. DWP has announced plans to commence testing its approach for the planned transfer of legacy benefit claimants, including Tax Credit claimants to Universal Credit (known as Move to UC), before scaling of the managed migration process is started in earnest.

The DWP commenced testing for Move to UC in May 2022 and in January 2023 published its findings from this early Testable Service. In March 2023, DWP announced its plans to increase the number of Migration Notices being issued as part of the Move to UC. DfC confirmed its commitment to undertake a similar test and learn Discovery exercise and this commenced in April 2023. This involves Tax credit only customers, who will be the first customers to move to UC and aligns with the DWP approach. The Department continues to consider its approach in respect of wider rollout and increased volumes but is committed, in line with DWP, to have completed the Move to UC exercise by the end of 2024-25.

Protective Security

There were no major incidents involving personal data for the Social Fund for the 2021-22 year.

Fraud and Error in Benefit Expenditure

DfC is responsible for payment of social security benefits including the range of new benefits introduced under Welfare Reform. As reported in previous years, there is an inherent risk of fraud/error with all benefit processing which the NIAO highlights as the most significant risk in terms of material misstatement in the Department's financial statements. Full details of benefit fraud and error measurement and the Department's activities to mitigate against this risk are included in the DfC Annual Report and Accounts.

Social Fund Fraud and Error

For the 2021-22 financial year the NI Comptroller provided an unqualified opinion on the Social Fund Accounts. Details of Social Fund fraud and error are included in Note 8 in the accounts, Payment Accuracy – Social Fund.

The note explains the use of proxy rates to provide an approximate estimate for un-reviewed Social Fund benefits. The methodology provides a measure of Social Fund fraud and error for Official Error, Customer Error and Customer Fraud. The total estimated overpayments for Social Fund expenditure for 2021 were £1.025m (1.2% of total Social Fund expenditure). For the 2020 year total estimated overpayments for Social Fund were £0.930m (1.1% of total Social Fund expenditure).

For 2021 total estimated underpayments were £0.401m (0.5% of total Social Fund expenditure). In 2020 total estimated underpayments were £0.471m (0.6% of total Social Fund Expenditure).

Conclusion

I am satisfied that DfC has effective governance arrangements in place that I can rely on as Accounting Officer to provide assurance that the public funds and other resources for which I am accountable are deployed effectively. Where significant issues have arisen I am satisfied that appropriate action is being taken to address the issues concerned.

A handwritten signature in black ink, appearing to read 'Colum Boyle', with a horizontal line underneath it.

Colum Boyle
Accounting Officer

Date: 04 December 2023

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

Opinion on financial statement

I certify that I have audited the financial statements of the Social Fund for the year ended 31 March 2022 under the Social Security Administration (Northern Ireland) Act 1992. The financial statements comprise: the Receipts and Payments Account, Statement of Balances, and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them.

In my opinion the financial statements:

- properly present the receipts and payments of the Social Fund for the year then ended and the balances as held at 31 March 2022; and
- have been properly prepared in accordance with the Social Security Administration (Northern Ireland) Act 1992 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the receipts and payments 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 of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the 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 Department for Communities' 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 Social Fund's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Social Fund is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is 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 report.

Other Information

The other information comprises the information included in the Foreword other than the financial statements and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, 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, based on the work I have performed, I conclude that there is a material misstatement of this other information I am required to report the fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the information given in the Foreword 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 Social Fund and its environment obtained in the course of the audit, I have not identified any misstatements in the Foreword. 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 are not in agreement with the accounting records; 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 Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements and for being satisfied that they properly present the receipts and payments during the year;

- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Social Fund'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 Social Fund will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Social Security Administration (Northern Ireland) Act 1992.

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 Social Fund through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Social Security Administration (Northern Ireland) Act 1992;
- making enquires of management and those charged with governance on the Social Fund'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 Social Fund'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 Social Fund's payments although the level of error was not considered to be material by its nature or value;

- 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;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- 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;
- 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 receipts and payments 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.

Report

I have no observations to make on these financial statements.



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

12 December 2023

Receipts and Payments Account For The Year Ended 31 March 2022

Receipts	2021-22 £000	2020-21 £000
Receipts from DfC Vote RfR A	47,000	50,000
Repayments of Funeral Loans	168	108
Repayments of Budgeting Loans	42,445	32,435
Refund of Social Fund Overpayments	2	3
Total Receipts	89,615	82,546
Less		
Payments		
Sure Start Maternity Grants	1,129	1,192
Funeral Loans	3,191	3,289
Cold Weather Payments	0	783
Budgeting Loans	34,065	26,018
Winter Fuel Payments	51,942	50,902
Total Payments	90,327	82,184
Excess of Receipts over Payments/ (Payments over Receipts)	(712)	362

Statement of Balances

	2021-22 £000	2020-21 £000
Opening Balance	2,261	1,899
Plus Excess of Receipts over Payments/ Less Excess of Payments over Receipts	(712)	362
Closing Balance	1,549	2,261

The notes on pages 21 to 35 form part of the account.



Colum Boyle
Accounting Officer

04 December 2023

Notes to the Account

1. Accounting Policies

The account is prepared in accordance with Section 146(4) of the Social Security Administration (Northern Ireland) Act 1992.

It has been prepared on a cash basis with no provision for accruals and in a form directed by the Department of Finance, shown as an appendix to this account.

2. Statement of Budgeting Loans

	Budget Loans	
	2021-22 £000	2020-21 £000
Opening Amount	45,942	52,698
Amount loaned	34,065	26,018
Transferred to overpayments	-	-
Amount recovered	(42,445)	(32,435)
Amounts written off	(289)	(339)
Closing Amount	37,273	45,942

The amount for loans outstanding at 31 March 2022 shown in this note is based on cumulative loans and repayments and adjusted for amounts written-off and amounts

transferred to overpayments. Crisis Loan balances are presented in the DFC Annual Report and Accounts.

3. Age of Loans Analysis

Loans are normally recovered by deduction from social security benefits and, where this is not possible, by cash repayments. Where a customer has more than one loan, the earliest loan is normally recovered first, with repayment of later loans following automatically. Loans can therefore take several years to recover fully.

This may be due to the customer losing entitlement to benefit and recovery being deferred until a further claim is made. In addition recovery of loans is determined by legislation and can be restricted to avoid causing hardship. The Department for Communities (DfC) has a statutory obligation to issue Social Fund loans and seek repayments in line with legislation.

The loan balances shown above represent the total (gross) amounts outstanding. These balances may not reflect the amounts that are actually recovered. The estimated net recoverable amount for Social Fund loan balances is stated in the DfC Annual Report and Accounts. The net

amount outstanding per the Departmental accounts at 31 March 2022 for Budgeting Loans was £35.809m (2020-21: £40.661m). The net total reflects the 2021- 22 fair value adjustments as required by the relevant financial accounting standards and guidance.

An analysis of the age and number of loans outstanding at 31 March 2022 is summarised below.

Category	Budgeting Loans	
	2021-22 £000	2020-21 £000
5 years and more 34,441 cases (2020-21: 38,105 cases)	8,657	9,559
Between 1 year and less than 5 years. 34,302 cases (2020-21: 64,614 cases)	9,061	17,396
Less than 1 year 50,099 cases (2020- 21: 48,133 cases)	19,555	18,987
Total	37,273	45,942

4. Statement of Funeral Loans Outstanding

	2021-22 £000	2020-21 £000
Opening amount	5,421	4,486
Amount loaned	3,191	3,289
Amount recovered	(168)	(108)
Amount written off	(2,395)	(2,246)
Closing Amount	6,049	5,421

The amount for Funeral Loans outstanding at 31 March 2022 shown in this note is based on cumulative loans and repayments disclosed in the receipts and payments account and adjusted for amounts written off.

Funeral Loans are recoverable only from the estate of the deceased, but in the majority of cases the estate is insufficient for the funeral payment to be recovered.

The loan balance shown above represents the total (gross) amount outstanding. The balance for Funeral Loans may not reflect the amount that is actually recovered. The estimated net recoverable amount for Social Fund loan balances is stated in the DfC annual report and accounts. The net amount outstanding at 31 March 2022 for Funeral Loans was £0.308m (2020-21: £0.087m). The net total reflects the 2021-22 fair value adjustments as required by the relevant financial accounting standards and guidance.

An analysis of the age and number of Funeral Loans outstanding is summarised below.

Category	Funeral Loans	
	2021-22 £000	2020-21 £000
5 years and more. 16 cases (2020-21:9 cases)	15	10
Between 1 year and less than 5 years. 2,240 cases (2020-21: 2,051 cases)	2,987	2,272
Less than 1 year 2,203 cases (2020-21: 2,474 cases)	3,047	3,139
Total	6,049	5,421

5. Losses

	2021-22 £000	2020-21 £000
Funeral Loans: Claims for recoverable Funeral Loans written off mainly due to insufficient estates. 2,146 cases (2020-21: 2,042 cases)	2,395	2,246
Budget Loans: Written off 1,056 cases (2020-21:1,040 cases)	289	339
Total	2,684	2,585

6. Statement of Overpayments

	Regulated £000	Discretionary £000	Total £000
Amount outstanding at 01 April 2021	0	26	26
New overpayments in year 2021-22	0	-	-
Amount recovered in year 2021-22	0	(2)	(2)
Amount written off/Adjusted in year 2021-22	0	(4)	(4)
Amount outstanding at 31 March 2022	0	20	20

The amount for overpayments outstanding at 31 March 2022 shown in this note is based on the cumulative overpayments which have been identified less the repayments disclosed in the receipts and payments account.

In line with DfC policy and procedures for the referral of benefit overpayment debt Social Fund overpayments are referred to the DfC Debt Management team for recovery action. The Social Fund overpayment debt is also incorporated within the benefit overpayment receivable amounts in the DfC annual report and accounts.

7. Standing Balances

The closing balance within the Fund will vary from year to year but the intention is to maintain a standing balance of £1.3m. At 31 March 2022 this balance was £1.5m. In 2021-22 the Department continued to monitor and regulate the Social Fund standing balance to ensure it was maintained within acceptable tolerances.

A monthly draft receipts and payments account is produced to inform the funding requirements for Social Fund on a regular basis. The Department for Communities will continue the funding, monitoring and reporting processes throughout the next financial year to ensure that Social Fund standing balance is maintained within an acceptable level.

8. Payment Accuracy - Social Fund

Background

Social Security legislation lays out the basis on which the Department for Communities (DfC) calculates and pays benefits. However, the complexity of the benefit systems and inherent risks associated with the award and payment of benefits can result in inaccurate payments being made in a proportion of the awards made. The Department has well focused mechanisms in place to tackle incorrectness and measure results. The focus is on the prevention, detection and correction of fraud and error, with investigation and prosecution where appropriate. Further information on the range and detail of the Department's counter fraud and error activities is included in the DfC Annual Report and Accounts.

The Department is committed to continuous improvement in its measurement of fraud and error. The Department measures fraud and error estimates based on a calendar year. The Department applies proxy rates to Social Fund expenditure to provide approximate estimates for fraud and error for Social Fund benefits that are not reviewed.

Social Fund Official Error Estimates

Official Error occurs when benefit awards are miscalculated as a result of an official not applying the benefit specific rules correctly or not taking into account all the circumstances applicable to an individual.

Social Fund official error for Budgeting Loans (BL) was measured as part of the Departments 2016 Financial Accuracy

exercise and the results for Budgeting Loans are updated for the 2021 year. Official error for Social Fund Funeral Loans (FL) and Sure Start Maternity Grants (SSMG) is based on updated 2013 results. This does not affect the statistical validity of the Social Fund result as the remaining elements are still measured to a 95% confidence level.

Winter Fuel Payments and Cold Weather Payments are not included within the Department's official error annual measurement exercise as the nature and administration of these payments means that the possibility and the level of official error is considered to be insignificant. In 2021 Official Error proxy rates have been applied to Winter Fuel Payments and Cold Weather Payments. The Official Error proxy rate utilised for Winter Fuel Payments is State Pension and for Cold Weather Payments the Jobseekers Allowance Official Error rate has been selected.

Social Fund Customer Error and Customer Fraud Estimates

Customer Error occurs where there has been a failure by the customer to notify a reportable change that affects the benefit in payment but there is no suspicion of fraud/ fraudulent intent.

Customer Fraud occurs where the basic conditions of entitlement have not been met, where the customer could reasonably be expected to be aware of the effect on entitlement to benefit and the customer has deliberately not reported relevant information. Social Fund expenditure encompasses

Budgeting Loans, Funeral Payments and Maternity Grants and the underlying customer group for these benefits is quite varied and diverse, and not exclusively, or even primarily, working age jobseekers. To provide a better reflection of fraud and error rates within Social Fund expenditure, the

Department therefore uses different proxies for the different customer groups.

Customer Error and Customer Fraud proxy rates are applied to the total of Budgeting Loans expenditure. A percentage breakdown of customer applicants for Budgeting Loans is included in the Table below;

Customer Group	% of Expenditure
Pensioners	5.23
Unemployed	18.23
Disabled	49.27
Lone Parents	19.72
Others	7.55
Total	100.00

A combination of proxy rates was used to determine the overall Customer Error and Customer Fraud proxy. The different proxy rates utilised were as follows:

Customer Group	Proxy Rate	Benefit Review Period
Pensioners	State Pension Credit rate as proxy	Jan 21 – Dec 21
Unemployed	JSA rate as proxy	Jan 19 – Dec 19
Disabled	DLA rate as proxy	Jan 08 – Dec 08
Lone Parents	IS rate as proxy	Jan 12 – Dec 12
Others	Overall rate as proxy*	Jan 21 – Dec 21

*The Overall result is based on the Social Security Benefits and does not include Housing Benefit.

For Winter Fuel Payments State Pension was used as a proxy for Customer Error and Customer Fraud. The measurement of customer fraud and error (Benefit Review) in State Pension was included in the Department's 2022 monitoring programme. For Cold Weather Payments the Jobseekers Allowance Customer Error and Customer Fraud rates were selected for use as the proxies.

Confidence Intervals:

Confidence intervals around the statistical estimates are provided in the Tables below. The Department reviews a sample of claims; this is a sampling approach as it would be impractical to assess every case and therefore requires a level of statistical certainty to underpin the estimates. This level of certainty is quantified with confidence intervals or tolerances around which the

central estimates are produced. These give the range in which the Department has a confidence level of 95%. This means the Department can be 95% sure that the true value lies between each of the estimates presented. Tables 1 and 2 show the Monetary Value of Error (MVE) and the MVE as a percentage of expenditure. The associated 'range' or 'lower' and 'upper' confidence intervals are also provided. The figures also account for additional uncertainty that has been introduced into the overall estimates by the introduction of data from previous years.

Full details and further information on the Department's methodology that provides the estimated fraud and error results for the Department for Communities and the over and underpayment estimates for all Departmental benefits are included in the 2021-22 Departmental Annual Report and Accounts, (Note 23, Payment Accuracy).

Estimates of Social Fund Overpayments for 2021 and 2020

The tables below set out the estimates of overpayments and underpayments due to fraud and error in Social Fund expenditure for the calendar years 2021 and 2020.

Estimates of Benefit Overpayments 2021

Year 2021	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval
Official Error	88,774,547	273,389	63,329	549,831	0.3%	0.1%	0.6%
Customer Error	88,774,547	107,073	0	530,208	0.1%	0.0%	0.6%
Customer Fraud	88,774,547	644,138	0	1,539,535	0.7%	0.0%	1.7%
Total Overpayments	88,774,547	1,024,601	201,488	2,052,803	1.2%	0.2%	2.3%

Estimates of Benefit Overpayments 2020

Year 2020	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval
Official Error	84,810,986	239,333	42,527	491,535	0.3%	0.1%	0.6%
Customer Error	84,810,986	125,393	0	606,741	0.1%	0.0%	0.7%
Customer Fraud	84,810,986	565,513	28,658	1,187,771	0.7%	0.0%	1.4%
Total Overpayments	84,810,986	930,239	332,841	1,756,379	1.1%	0.4%	2.1%

Estimates of Social Fund Overpayments due to Official Error 2021 & 2020

Official Error 2021

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	36,159,023	217,090	18,064	477,699	0.6%	0.0%	1.3%	Jan 16 - Dec 16 (BL,CL,CC G) / Jan 13 - Dec 13 (FP,SSMG)
WFP	52,000,046	49,987	0	141,105	0.1%	0.0%	0.3%	SP Proxy
CWP₍₁₎	615,478	6,313	0	20,470	1.0%	0.0%	3.3%	JSA (Archive) Proxy
Total	88,774,547	273,389	63,329	549,831	0.3%	0.1%	0.6%	

NOTES:

- The expenditure for CWP for the 2021-22 financial year is nil but the calculation of the expenditure on a calendar year basis has resulted in an amount for CWP expenditure in the Table above.

Official Error 2020

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	33,830,930	206,841	17,036	454,502	0.6%	0.1%	1.3%	Jan 16 - Dec 16 (BL,CL,CC G) / Jan 13 - Dec 13 (FP,SSMG)
WFP	50,812,650	30,775	0	78,262	0.1%	0.0%	0.2%	SP Proxy
CWP₍₁₎	167,406	1,717	0	5,568	1.0%	0.0%	3.3%	JSA (Archive) Proxy
Total	84,810,986	239,333	42,527	491,535	0.3%	0.1%	0.6%	

NOTES:

- The expenditure for CWP for the 2020-21 financial year was £783k but the calculation for CWP expenditure in the Table above is on a calendar year basis.

Estimates of Social Fund Overpayments due to Customer Error 2021 & 2020

Customer Error 2021

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	36,159,023	106,511	0	529,638	0.3%	0.0%	1.5%	Combination Proxy
WFP	52,000,046	0	0	0	0.0%	0.0%	0.0%	SP (Archive) Proxy
CWP₍₁₎	615,478	562	0	3,144	0.1%	0.0%	0.5%	JSA (Archive) Proxy
Total	88,774,547	107,073	0	530,208	0.1%	0.0%	0.6%	

NOTES:

- The expenditure for CWP for the 2021-22 financial year is nil but the calculation of the expenditure on a calendar year basis has resulted in an amount for CWP expenditure in the Table above.

Customer Error 2020

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	33,830,930	125,240	0	606,588	0.4%	0.0%	1.8%	Jan 08 - Dec 08 updated
WFP	50,812,650	0	0	0	0.0%	0.0%	0.0%	SP (Archive) Proxy
CWP₍₁₎	167,406	153	0	855	0.1%	0.0%	0.5%	JSA (Archive) Proxy
Total	84,810,986	125,393	0	606,741	0.1%	0.0%	0.7%	

NOTES:

- The expenditure for CWP for the 2020-21 financial year was £783k but the calculation for CWP expenditure in the Table above is on a calendar year basis.

Estimates of Social Fund Overpayments due to Customer Fraud 2021 & 2020

Customer Fraud 2021

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	36,159,023	615,897	0	1,510,526	1.7%	0.0%	4.2%	Combination Proxy
WFP	52,000,046	0	0	0	0.0%	0.0%	0.0%	SP (Archive) Proxy
CWP⁽¹⁾	615,478	28,241	0	65,316	4.6%	0.0%	10.6%	JSA (Archive) Proxy
Total	88,774,547	644,138	0	1,539,535	0.7%	0.0%	1.7%	

NOTES:

- The expenditure for CWP for the 2021-22 financial year is nil but the calculation of the expenditure on a calendar year basis has resulted in an amount for CWP expenditure in the Table above.

Customer Fraud 2020

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	33,830,930	557,832	21,048	1,180,008	1.6%	0.1%	3.5%	Combination Proxy - as below
WFP	50,812,650	0	0	0	0.0%	0.0%	0.0%	SP (Archive) Proxy
CWP⁽¹⁾	167,406	7,681	0	17,765	4.6%	0.0%	10.6%	JSA (Archive) Proxy
Total	84,810,986	565,513	28,658	1,187,771	0.7%	0.0%	1.4%	

NOTES:

- The expenditure for CWP for the 2020-21 financial year was £783k but the calculation for CWP expenditure in the Table above is on a calendar year basis.

Estimates of Social Fund Underpayments for 2021 and 2020

Estimates of Benefit Underpayments 2021

Year 2021	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval
Official Error	88,774,547	233,036	1,488	632,287	0.3%	0.0%	0.7%
Customer Error	88,774,547	168,051	0	763,188	0.2%	0.0%	0.9%
Total Overpayments	88,774,547	401,088	42,956	1,117,739	0.5%	0.0%	1.3%

Estimates of Benefit Underpayments 2020

Year 2020	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval
Official Error	84,810,986	293,536	0	664,323	0.3%	0.0%	0.8%
Customer Error	84,810,986	177,594	0	709,245	0.2%	0.0%	0.8%
Total Overpayments	84,810,986	471,130	47,747	1,119,309	0.6%	0.1%	1.3%

Estimates of Social Fund Underpayments due to Official Error 2021 & 2020

Official Error 2021

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	36,159,023	80,988	0	388,614	0.2%	0.0%	1.1%	Jan 16 - Dec 16 (BL,CL,CC G) / Jan 13 - Dec13 (FP,SSMG)
WFP	52,000,046	144,901	0	398,849	0.3%	0.0%	0.8%	SP Proxy
CWP⁽¹⁾	615,478	7,147	0	23,794	1.2%	0.0%	3.9%	JSA (Archive) Proxy
Total	88,774,547	233,036	1,488	632,287	0.3%	0.0%	0.7%	

NOTES:

- The expenditure for CWP for the 2021-22 financial year is nil but the calculation of the expenditure on a calendar year basis has resulted in an amount for CWP expenditure in the Table above.

Official Error 2020

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	33,830,930	75,748	0	362,350	0.2%	0.0%	1.1%	Jan 16 - Dec 16 (BL,CL,CC G) / Jan 13 - Dec 13 (FP,SSMG)
WFP	50,812,650	215,844	0	451,050	0.4%	0.0%	0.9%	SP Proxy
CWP⁽¹⁾	167,406	1,944	0	6,472	1.2%	0.0%	3.9%	JSA (Archive) Proxy
Total	84,810,986	293,536	0	664,323	0.3%	0.0%	0.8%	

NOTES:

- The expenditure for CWP for the 2020-21 financial year was £783k but the calculation for CWP expenditure in the Table above is on a calendar year basis.

Estimates of Social Fund Underpayments due to Customer Error 2021 & 2020

Customer Error 2021

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	36,159,023	69,052	36,934	487,617	0.2%	0.1%	1.3%	Combination Proxy
WFP	52,000,046	96,466	0	519,429	0.2%	0.0%	1.0%	SP (Archive) Proxy
CWP⁽¹⁾	615,478	2,533	0	12,218	0.4%	0.0%	2.0%	JSA (Archive) Proxy
Total	88,774,547	168,051	0	763,188	0.2%	0.0%	0.9%	

NOTES:

- The expenditure for CWP for the 2021-22 financial year is nil but the calculation of the expenditure on a calendar year basis has resulted in an amount for CWP expenditure in the Table above.

Customer Error 2020

Social Fund Benefit	Expenditure £	Monetary value of Official Error £	Lower Confidence Level £	Upper Confidence Level £	Monetary value of Error as a % of Expenditure	Lower Confidence Interval	Upper Confidence Interval	Period of Financial Accuracy Review
Social Fund	33,830,930	82,641	21,167	417,044	0.2%	0.1%	1.2%	Combination Proxy as below
WFP	50,812,650	94,264	0	507,569	0.2%	0.0%	1.0%	SP (Archive) Proxy
CWP⁽¹⁾	167,406	689	0	3,323	0.4%	0.0%	2.0%	JSA (Archive) Proxy
Total	84,810,986	177,594	0	709,245	0.2%	0.0%	0.8%	

NOTES:

- The expenditure for CWP for the 2020-21 financial year was £783k but the calculation for CWP expenditure in the Table above is on a calendar year basis.

Social Fund Accounts – Total Estimated Overpayments and Underpayments

The DfC Social Fund White Paper account for the financial year April 2021 to March 2022 is prepared on a cash basis with no provision for accruals. Expenditure and receipts for the financial year, and the Statement of Balances are included in the Receipts and Payment Account. The account includes expenditure for Cold Weather Payments and Winter Fuel Payments.

The estimated level of total overpayments for 2021 as a proportion of the total 2021-22 Social Fund expenditure per the Receipts and Payment account is detailed in Table 1 below. Comparative figures for the 2020-21 year are also included.

The estimated level of total underpayments for 2021 as a proportion of the 2021-22 Social Fund expenditure per the Receipts and Payment account is detailed in Table 2 below. Comparative figures for the 2020-21 year are also included.

Table 1- Estimated Levels of Total Overpayments in Social Fund expenditure

Year	Expenditure £000	Monetary value of Official/customer Error & Customer Fraud £	Monetary value of error as a % of expenditure
2021-22	90,327	1,025	1.1%
2020-21	82,184	930	1.1%

Table 2- Estimated Levels of Total Underpayments in Social Fund expenditure

Year	Expenditure £000	Monetary value of Official/customer Error & Customer Fraud £	Monetary value of error as a % of expenditure
2021-22	90,327	401	0.4%
2020-21	82,184	471	0.6%

Full details of the estimated fraud and error results for the Department for Communities are included in the 2021-22 Departmental Annual Report and Accounts, (Note 23, Payment Accuracy Note).

Appendices

Annex A

Accounts direction given by the department of finance in accordance with section 146(4) of the social security administration (Northern Ireland) act 1992

1. This direction applies to the Department for Communities' Social Fund Account.
2. For the financial year ended 31 March 2017 and subsequent years, the Department for Communities shall prepare a Social Fund Account comprising a receipts and payments account, a statement of balances and such notes as may be necessary for the purposes referred to in paragraph 4 below, including as a minimum the notes listed in paragraph 5 below.
3. The Social Fund Account shall include a Foreword by the Accounting Officer, a Statement of Accounting Officer's Responsibilities and a Governance Statement. The contents of the Foreword are detailed at Appendix 1 to this direction. The Foreword, the Governance Statement and the statement of balances should be signed and dated by the Accounting Officer.
4. The Social Fund Account shall be in the format shown in Appendix 2 to this direction and properly present the receipts and payments and opening and closing cash balances.
5. The notes shall include:
 - a) a statement of loans including an age analysis of loans outstanding;
 - b) a statement of losses;
 - c) the policy on maintaining a standing balance; and
 - d) any additional notes as may be necessary for the purposes referred to in paragraph 4 above.
6. The accounts direction shall be reproduced as an annex to the accounts.

Alison Caldwell

Alison Caldwell
Treasury Officer of Accounts

Appendix 1

Foreword

1. The foreword shall state that the account has been prepared in accordance with a direction issued by DoF in pursuance of Section 146 (4) of the Social Security Administration (Northern Ireland) Act 1992. The foreword will also include details of the following:
 - a) a brief history of the Social Fund and its statutory background;
 - b) categories of payment;
 - c) financial basis of the fund;
 - d) the publication of the Department for Communities' Annual Report on the Social Fund;
 - e) audit arrangements.

Appendix 2

Receipts and payments account for the year ended 31 March 2024

Receipts	20XX/XY £	20XW/XX £
Receipts from DfC Vote RfRA	_____	_____
Repayments of funeral payments	_____	_____
Repayments of budgeting loans	_____	_____
Other receipts	_____	_____
Total:	_____	_____
Less		
Payments		
Maternity expenses	_____	_____
Funeral expenses	_____	_____
Cold weather payments	_____	_____
Budgeting loans	_____	_____
Winter Fuel Payments	_____	_____
Total:	_____	_____
Excess of receipts over payments / (Excess of payments over receipts)	_____	_____

Statement of Balances

	£	£
Opening Balance at 1 April 20XY	_____	_____
Plus		
Excess of receipts over payments (Less Excess of payments over receipts)	_____	_____
Closing Balance 31 March 20XY	_____	_____

The Notes on pages () and () form part of the Account.

Accounting Officer:

Date:

Available in alternative formats.

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