

Northern Ireland Statistics and Research Agency (NISRA)

**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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PERFORMANCE REPORT

Overview

Our Organisation

The Northern Ireland Statistics and Research Agency (NISRA), which incorporates the General Register Office (GRO), is an Executive Agency within the Department of Finance (Northern Ireland) (DoF) and was established on 1 April 1996. The administration of the marriage and civil partnership law in Northern Ireland (NI) is the responsibility of the GRO, along with the registration of births, deaths, adoptions and gender recognition. GRO is also responsible for the maintenance of registration records and the production of certificates in relation to these events on request.

The Agency is the principal source of official statistics and social research on Northern Ireland. These statistics and research not only inform public policy but also academic and private sector research and contribute to debate in the wider community. The insight we provide guides the decisions of others. A prime example of this is the decennial Census of Population and Housing. The Census is used by central and local government, health and education authorities and other organisations to plan and provide future services which will form the basis of a wide range of upcoming reports. Less publicly, we provide our services to a wide range of Government Departments and Non-Departmental Public Bodies to assist the policy development process and the delivery of their business objectives.

Our Purpose

Support decision makers in the formulation of evidence-based policy and inform public debate through the production and dissemination of high quality, trusted and meaningful analysis; facilitate research and deliver the decennial population census and every day civil registration services.

Our Mission

Provide citizens and decision makers with trusted insight on life in Northern Ireland.

Our Vision

We aspire to:

- be the go-to organisation for an accurate and insightful account of life in Northern Ireland, informing decision making and recognising that our people are our strength;
- provide comprehensive registration and genealogy services that give our customers what they need; and
- be motivated and valued people doing excellent work together; innovating, growing and proud of our Agency and our impact.

Our Values

Key to the Agency's future success will be the extent to which we live up to the standards we have set for ourselves, both individually and collectively. These are encapsulated within INSIGHT, the initiative we will use to give substance to our shared values, provide a focus for planned transformational activities and be a vehicle for the communication and exploration of organisational culture and the projection of leadership behaviours.

| | |
|------------------------|--|
| Investment | <i>in people, technology and learning & development</i> |
| Network | <i>of specialist staff across the public sector, working within a shared culture of collaboration, supportive team-working and effective communication</i> |
| Standards | <i>of best practice, professionalism, personal integrity and respect, taking pride in all we do and delivering on our promises</i> |
| Improvement | <i>through innovation and a challenge mind-set, supporting positive change and adding value in all we do to increase our efficiency, effectiveness and impact.</i> |
| Good governance | <i>of data and our corporate processes</i> |
| High quality | <i>insight and analysis, outputs and publications, engendering trust in what we say and the information that supports it</i> |
| Trust | <i>extended as a sign of our shared responsibility, honesty, objectivity and impartiality</i> |

Risks and Uncertainties

Risk management has been incorporated into the business planning and decision-making processes of the Agency. The Agency maintains a Corporate Risk Register which defines the framework of control and describes the process for identifying and managing risks.

NISRA has an Audit and Risk Committee (ARC), the purpose of which is to support the Accounting Officer in monitoring NISRA risks, controls and governance systems. Additionally, the ARC will give advice to the Accounting Officer on the adequacy of coverage of audit arrangements (internal and external) to provide required assurances.

The Committee includes two Non-Executive Independent Members, currently Olwen Laird and Joan McEwan (who also serves as Chair). During this reporting period, the Committee operated under the best practice guidance in accordance with the Audit and Risk Assurance Committee Handbook (NI) 2018.

The Committee met on 4 occasions during the course of 2023-24. The Corporate Risk Register was provided to all meetings and the Committee reviewed, in detail, risks in relation to:

1. Workforce Planning / HR Issues (Recruitment and Retention)
2. GRO Supply Chains
3. Lack of Appropriate Governance
4. Transformation of Statistical Data Collection and Survey Infrastructure Failing
5. Application of Code of Practice for Statistical Releases
6. Data Loss and Cyber Threat
7. Lack of an Executive

Chief Executive Overview

As Chief Executive of the Northern Ireland Statistics and Research Agency (NISRA) and the Registrar General for Northern Ireland, I'm proud to present our Annual Report and Accounts for 2023-24.

During this, the first full reporting year since my appointment, NISRA, including the General Register Office (GRO), has faced and overcome many challenges as we sought to deliver on our central purpose: to provide trusted insights on life in Northern Ireland. During this year, I've been struck repeatedly by the commitment of my teams; by their desire to deliver for the citizens of Northern Ireland and by their determination to succeed. The dedication of our staff – whether based in our headquarters at Colby House, or in a different Government business unit; whether working in a general, statistical, research or field interviewer capacity – has often been humbling.

Among the challenges that we overcame during 2023-24, the financial context was among the most significant. The funding envelope provided by the Department of Finance (DoF) was around £1.9m or 14.3% lower in nominal terms in 2023-24 than a year earlier. This reduction – which particularly impacted our teams focused on economic, population, census and labour market statistics – was the largest in the Agency's history. Coming at a time of high inflation, this amounted to a real terms cut of close to 20%.

NISRA was quick to act to ensure we could live within this budget. We ran a consultation with our users on our outputs; a process which was subsequently held up by the Office for Statistics Regulation (OSR) as best practice. We considered our operating costs – making preparations to shrink our office-space footprint from three floors of Colby House to two, for instance – and we worked to allocate our staff as far as possible to posts tied directly to revenue streams.

Alongside efforts to hold down on costs, NISRA sought to develop new lines of income. This included running the Management and Expectations Survey across the whole of the UK on behalf of the Economic Statistics Centre of Excellence and making preparations for a follow-up survey of management in the public sector. We worked with the Department for Economy to develop new tourism statistics and an analysis of household green energy installations, and we placed a team at the Office for National Statistics to take forward a review of Public Service Productivity, which was being carried out by the National Statistician at the behest of the UK Chancellor of the Exchequer. These actions were devised quickly, delivered efficiently and made a material contribution to meeting our budget challenge.

Although the tight financial context formed the stage-setting for 2023-24, NISRA has a great deal to be proud of from this year. In the General Register Office, the team delivered more than 110,000 life event certificates: delivering more than 99% of those within some of the highest delivery standards in the UK and continuing to meet a much higher level of demand than was normal prior to the pandemic on a narrower resource base. The return of the Assembly in February 2024 has brought renewed focus to this area and has enabled the first steps towards putting the temporary, pandemic-era powers under which the Registration network has worked since 2020 onto a permanent footing.

Our statistical teams across the NICS have continued to deliver trusted, high-quality insights for citizens, supporting policymakers across the NI Government. Despite the tight financial context, many of these

teams were maintained during 2023-24: reflecting the strength of demand for our outputs and the importance of the insights they create. As a consequence, new statistical outputs have been produced – whether on health, education, justice or the economy. New and automated analytical pipelines have been developed to ensure high levels of quality and efficiency in our production processes. And new research outputs have addressed critical questions which will help to design and focus policy.

Teams across NISRA were also able to deliver a wide range of innovative new products and insights – building on the investments of earlier periods. The publication of a new custom table builder which draws on Census 2021 data is a prominent example of this work, attracting more than 200k page visits and enabled responses to more than 8.5k queries to be downloaded instantly. Work on the new online Labour Market Survey – designed to replace the Labour Force Survey – has also progressed: continuing the modernisation of our data collection processes, supported by an outstanding and high performing interviewer field force.

New insights were also provided on trade between Northern Ireland and Great Britain, and between Northern Ireland and the rest of the world; and a new and much improved methodology for estimating expected and excess deaths was devised and delivered. In addition, new research datasets – including longitudinal datasets of businesses and school-student progression - were created, as well as the first Longitudinal Study dataset in the UK to include Census 2021 data. NISRA provided significant evidence and support to the Covid Inquiry – setting out how the Agency responded to the unique challenge posed by the pandemic.

Alongside these developments, NISRA has also made significant progress towards setting our strategic direction for the coming years. Following a series of workshops and staff engagement sessions, we expect the new five-year Corporate Plan to be ready during the first half of 2024-25. While the financial circumstances for 2024-25 look likely to remain very tight, the new Corporate Plan will help us to target our attention and make the best and most strategic use of our resources over the coming months and years.

Following the return of the Executive and the Assembly, I look forward to working with the new Minister of Finance, Dr Caoimhe Archibald, on the delivery of this strategic ambition.



Dr Philip Wales
NISRA Chief Executive and Registrar General
20 June 2024

Highlights of the Year

The challenging financial context which NISRA faced throughout 2023-24 had a significant impact on our plans and activities. The steps which we put in place to live with a much-reduced funding allocation involved scaling back our outputs, shifting the balance of our work towards income-generating activity and seeking new forms of revenue. In this context, our staff worked hard to ensure that our insights were published on time and to a high-quality standard. Meeting this challenge was undoubtedly one of the key highlights of this year.

However, the financial context and the pressure of our regular releases notwithstanding, NISRA continued to deliver a range of exciting new outputs in 2023-24. In June 2023 NISRA released the Census 2021 Flexible Table builder. This innovative new product was the first time that census data has been released in this way, providing the data through an interactive query function that allows users to create their own tables and data downloads on demand, with disclosure control built in at the point of access. To date there have been around 207k page-views and 8.5k downloads by around 3k users on the site. This innovation has greatly improved access to census data and flexibility for users and also reduced the overall resource impact on Census Office to fulfil customer queries.

In December 2023 NISRA released its Census 2021 Grid Square product which allows users to examine Census statistics at very granular levels of geography (1km and 100m grids in Northern Ireland). A grid square product has been produced for every census since 1971, providing a unique combined resource for analysis and allowing for time series comparisons to be done on consistent spatial units covering 50 years.

The tight financial position across the NICS also failed to dent the demand for key insights into the population, society and economy of Northern Ireland. NISRA continued to provide its social survey research service to NI government and the wider public sector. Our team of experienced and committed survey interviewers conducted interviews via face-to-face and telephone, to ensure surveys continued to provide key information on a wide range of topics including the labour market, health, crime and well-being. Participation rates are at, or exceeded, pre-pandemic levels. In parallel, NISRA's Central Survey Unit (CSU) also continued to provide the infrastructure underpinning social survey data collection in Great Britain for the Office for National Statistics. CSU hosted the Transformed Labour Force Survey and Opinions survey on its infrastructure as well as undertaking the operational delivery of the UK wide Management and Expectation survey. In October 2023 NISRA launched the new online version Labour Market Survey (LMS). This will replace the Labour Force Survey (LFS) locally and the data collected will be used to produce key labour market indicators for the economy here. The new survey will run in parallel with the LFS during 2024.

NISRA also continued to administer its eleven statutory business surveys which are integral to the functioning of the UK Economic Statistical System and the associated monitoring of the UK and more specifically, Northern Ireland Economy. We are very grateful to businesses for their continued cooperation and support in completing the various surveys. The information provided has been central to informing, amongst other things, NI's position on key aspects of trade associated with the NI Protocol and facilitated economic policy development and support to local businesses. More than ever, the information secured through these statutory surveys is informing major decisions that affect people's lives and livelihoods. Its importance in this respect is not expected to diminish over the next few years as NI endeavours to manage the major shocks that the pandemic and cost of living crisis has had on local businesses and both the NI economy and labour market more generally.

Our suite of economic statistics also continued to develop to meet users' needs: producing new outputs in response to new data to inform important policy areas. In March 2024 NISRA published a [Tourism Satellite Account \(TSA\) for Northern Ireland \(NI\)](#) for the first time. A TSA is an internationally recognised statistical framework to analyse the economic value of Tourism to the NI Economy. This was an innovative piece of work which provided a detailed breakdown of the structure and performance of the NI Tourism industry. The work was extremely well received by tourism industry stakeholders and policy colleagues in the Department for Economy (DfE) who reported that it was “*a highly significant and welcome development for the tourism sector in Northern Ireland.*”

These achievements were particularly notable given the significant development work that our Economic Statistics teams undertook to modernise and enhance their processes during 2023-24, involving four major transformation projects. Our business survey statistical processing systems were modernised: producing streamlined Reproducible Analytical Pipelines (RAP) for five quarterly and two annual outputs. A new, Integrated Business Survey System was developed to replace our existing collection system, setting our business surveys on a stronger footing for the next five years. Our economic statistics teams were also directly involved in the ONS project to replace the Statistical Business Register – providing strategic direction and input to help the modernisation of our sampling frame for businesses – and they are playing a critical role in NISRA's work to transform the Labour Force Survey. In all these respects, 2023-24 has been a period of remarkable and strategic change for our economic statistics teams.

Other important areas of focus in 2023-24 included continuing to provide information and analysis to support policy colleagues across a range of Departments to understand the impact of the cost-of-living crisis, the cost of doing business and the energy crisis resulting from the war in Ukraine. The ELMS team were also heavily involved in a project with the Northern Ireland Office (NIO) and Fraser of Allander Institute who undertook a data gaps analysis for NI socio-economic statistics, “[Evaluating the Availability, Comparability and Dissemination of Northern Ireland's Socioeconomic Data](#)”. This comprehensive analysis has been well received by stakeholders and documents a number of key issues raised by NISRA that will be an important reference point going forward when discussing sub-national statistical developments. All of these achievements came alongside the production of a comprehensive account of NISRA's response to the pandemic for the Covid Inquiry: setting out the actions which were taken to support the government's response to the pandemic.

Post COVID-19 interest in vital events statistics and research also continued in 2023-24. NISRA's teams contributed to the development of a UK wide, ONS led project to produce an agreed, improved methodology to calculate excess deaths. The new methodology addresses weaknesses of the former simplistic approach by taking into account population growth, population ageing and mortality trends as well as addressing the pandemic period in a more refined way. NISRA, along with the other National Statistics Institutes published first results in February 2024 and will continue to work with the Technical Group on further refinements in 2024-25.

In its role as a partner within the Economic and Social Research Council (ESRC) funded Administrative Data Research NI (ADR NI), the Agency has also continued to make notable strides in developing linked de-identified datasets and make these available safely to enable research for policy driven needs. A number of data linkages have been developed to support research in the areas of education, earnings and employment as well as the economy. A launch event for NI Business Data for Research was held in October 2023, bringing together participants from academia, policy and the private sector to present findings from the new data linkage and to help shape its future development. In addition, the NI Longitudinal Study 2021 was soft launched in December 2023. This rich research asset covering 28% of the Northern

Ireland population brings together data from five Censuses (1981-2021) linked to vital events (births, deaths and marriages), migration and property data and also provides an important means to link in primary and secondary health datasets.

NISRA staff across the Northern Ireland Civil Service (NICS) and Arm's Length Bodies (ALBs) continued to support their host departments/organisations by providing the vital evidence base needed to inform policy development and evaluation. Some examples of this work include:

- i. analysis produced by statisticians in the Department of Infrastructure on processing times for major and local planning applications which provide a firm evidence base that supports/underpins the work that policy colleagues in Department for Infrastructure (DfI) undertake. There are also recent examples of planning statistics being used by the [NI Audit Office](#) and [NI Assembly](#) to report on how planning is being delivered in NI with processing times being a key informant;
- ii. the development of an Education Outcomes Linkage (EOL) between Department of Education, Department for the Economy and NISRA which will enable researchers to chart the career paths of individuals from school, through vocational education and training, further and higher education and into work. This ability to identify when people are at key transition phases provides powerful evidence about the impact of policy and the direction of social and economic change;
- iii. the development of data to address the requirements in the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021. Statisticians from the Department of Justice, Police Service of NI and Public Prosecution Service worked with policy colleagues and IT specialists from across the Criminal Justice Organisations (CJOs) to develop the information required to allow monitoring of the initial impact of the new legislation. This work will lead to a new publication which will inform policy colleagues and Members of the Legislative Assembly (MLAs) of the level of reporting of offences covered by the legislation alongside resulting prosecutions, convictions and disposals, as well as some measure of justice performance;
- iv. development of bespoke models by Business Services Organisation (BSO) to simulate the impact on community pharmacies of a range of new reimbursement proposals;
- v. Publication of analysis of earnings and employment outcomes of ApprenticeshipsNI (AppsNI) achievers, following administrative data linkage of AppsNI to earnings data.

NISRA also passed important milestones in the modernisation of our outputs platform during 2023-24. The Northern Ireland Neighbourhood Information System (NINIS) was closed and data moved over to a new NISRA Data portal. Training sessions have been held to showcase the new system. A new visual.nisra.gov.uk system has been set-up to collate all of NISRA's dashboards.

The NISRA Tech Lab also continued to deliver a range of projects covering automation of statistical production processes and the visualisation of data including development of dashboards. Feedback from NISRA teams benefiting from Tech Lab support has been very positive and ongoing evaluation of Tech Lab projects has demonstrated the benefits of automation and innovation, including skills transfer to NISRA teams.

Alongside these activities, NISRA also ran a consultation on proposed changes to selected statistical outputs. The consultation sought views from users and stakeholders to help to address the financial constraints imposed by the budget settlement for 2023-24, whilst minimising the impact on users and stakeholders. The proposed changes included suspending specific outputs, scaling back others in frequency or content and delaying planned publication dates. Nearly 70 stakeholders responded to the consultation including government and political representatives, voluntary organisations, businesses, academia, consultancy firms and individuals. As a result of the consultation, ten outputs were scaled back in frequency or content, six outputs were

suspended. A further five outputs were delayed from their planned publication dates. The full report on the outcome of the consultation, including users' responses, planned actions and mitigations is available on the NISRA website.

Oversight and accountability for the work carried out by NISRA staff rests with the Chief Executive who is directly responsible to the DoF Minister, through the Department, for the management of the Agency's performance and operations. The relationships between the Agency, the Department and the Minister, as well as internal NISRA governance arrangements, are set out in the [NISRA Framework Document](#), which was reviewed in 2019-20. This was followed later in the year by a review of our Concordat arrangements, which covers the supply of statistical staff to other departments and host organisations for the purposes of delivering their research and analytical services.

In the General Register Office (GRO), demand for our activities continued at the high level of recent years. Between April 2023 and March 2024, GRO processed 110,841 certificates, with 99.54% of priority certificate applications and 100% of standard certificate applications, fulfilled within target timescales (one and five working days respectively).

Between April 2023 and March 2024, Registrars carried out 2,608 civil marriages. There were 3,861 religious marriages and 1,008 belief marriages carried out in the same period. Registrars carried out 42 civil partnership registrations, 8 same sex and 34 opposite sex couples and there were 88 conversions of civil partnerships to marriage. Additionally, GRO processed 3,786 casework cases including re-registrations, adoptions, name changes, corrections, and approval of religious and belief officiants. All were completed within the target timescale of fifteen working days.

During this period 742 members of the public visited the GRO public search room, with 64,572 recorded searches conducted from the GRO terminals. In addition to this, in the period between April 2023 and March 2024, there were 29,735 searches of GRO records from the Public Record Office of Northern Ireland (PRONI) terminals. GRO registered 13,706 new accounts on the Family History website. There were 893,113 (including the Public Search Room (PSR) and PRONI) searches carried out, the most popular being the free index search which accounted for 769,761 searches.

In closing, 2023-24 saw the delivery of many significant outcomes that both NISRA and GRO can be exceptionally proud of, particularly given the challenging circumstances and constrained resources that have prevailed. This was only possible through the highly collaborative and innovative approach that has been taken which, we believe, leaves us well positioned to face both the opportunities and the challenges that 2024-25 is set to bring.

Northern Ireland Statistics and Research Agency Audit and Risk Committee Non-Executive Directors' Report 2023-24

On 11 September 2023, I, Joan McEwan, was appointed alongside Olwen Laird as NISRA Audit and Risk Committee non-executive director. We replaced the outgoing Audit and Risk Committee non-executive directors who were Elizabeth Ensor, John Smyth and Tom Taylor. I am the designated Chair of the Committee replacing Tom Taylor who was formerly the designated Chair.

During the fiscal year, the Audit and Risk Committee met on four occasions on the 24 May 2023, 21 June 2023, 10 November 2023, and 8 February 2024 with forward planned Agendas, to ensure the Committee reviewed all relevant issues which included:

- Reports detailing the financial position of NISRA on both Revenue and Capital budgets;
- Official Statistics update;
- Mid-year and Annual Governance Statements;
- NISRA Corporate Risk Register issues and mitigating actions;
- Internal Audit Reports including Direct Award Contracts;
- External Audit Reports including the Annual Report & Accounts;
- Agreeing the internal and external audit strategies for the year; and
- Monitoring of NISRA progress in clearing both Internal and External audit recommendations.

We are satisfied that any issues of concern were reported to the Departmental Audit & Risk Committee.

Before all meetings we conducted Independence Reviews with both Internal and External Auditors so that we could discuss privately any concerns which they may have had.

The Committee also completed an Audit Committee Self-Assessment Exercise which was presented to the Committee at its May 2024 meeting.



Joan McEwan
NISRA Chair Audit and Risk Committee
20 June 2024

PERFORMANCE ANALYSIS

A Balanced Scorecard set out our objectives for 2023-24, using an Outcomes Based Accountability (OBA) methodology to develop the Outcomes, Indicators and Performance Measures. Performance against the NISRA Balanced Scorecard is summarised in pages 12 to 20. NISRA is also represented in the DoF Business Plan 2023-24, shown in the NISRA DoF Performance Measures section below.

NISRA DoF Performance Measures: Priority 4: Excellent Public Services

All of the Agency departmental performance measures for 2023-24 were Achieved; these are subject to review by Internal Audit as part of its work plan 2023-24.

| Target | Measurement | Annual Performance Review | Status | Timescale | Owner |
|---|--|--|----------|--|--------------|
| Provide high quality statistical information to support public policy. | Publish Census 2021 Flexible Table Builder allowing users to build statistical tables on demand. | Achieved in June 2023. Census 2021 Flexible Table builder published in June 2023 allowing users to create their own tables and data downloads on demand. From June 2023 to February 2024 over 170,000 page-views and 6,700 downloads by around 2,800 users. | Achieved | Summer 2023 | Philip Wales |
| | Begin delivery of Census 2021 microdata outputs/products. | Achieved. User informed microdata strategy published in June 2023. NI Longitudinal Study updated with Census 2021 data with alpha and beta testing concluded late 2023. Formal launch planned for April 2024. Work has begun on large census sample file for research. | Achieved | Summer 2023 | |
| | Produce official population estimates in line with preannounced dates. | Achieved. All dates were met during 2023-24 for the publication of population estimates. | Achieved | March 2024 | |
| | Begin transforming the Northern Ireland Labour Force Survey (LFS) into an online first Labour Market Survey. | Achieved. The online first Labour Market Survey went live in October 2023 and has had a good response so far. NISRA are carrying out development of upcoming versions of the survey, informing users and working with ONS on data processing for future outputs. | Achieved | March 2024 | |
| | Maintain the percentage of the general public who state that they trust statistics produced by NISRA. | Provisional figures from the Public Awareness of and Trust in Official Statistics survey (September to November 2023) suggest that 85% of respondents trust NISRA statistics a great deal or tend to trust them. This is the same as in 2022. Final figures will be published as official statistics in Autumn 2024. | Achieved | Autumn 2023 | Philip Wales |
| | Publish official economic and labour market statistics in line with preannounced dates. | Achieved. All dates have been met during 2023-24. The planned Labour Market (LM) bulletin for 12 March 2024 excluded LFS based key metrics due to an ONS based data processing problem. This was addressed and the March 2024 released rescheduled and released on 26 March 2024. Key users and the OSR were advised throughout. | Achieved | Monthly, Quarterly and Annual as required. | Philip Wales |
| Deliver key civil registration services: births, deaths, marriages, civil partnerships and adoptions. | 98% of priority certificate applications and 98% of standard certificate applications fulfilled within target timescales (1 working day for priority certificate applications / 5 working days for standard certificate applications). | General Register Office processed 110,841 birth, death, marriage, civil partnership and adoption certificates, with 99.54% of priority certificate applications and 100% of standard certificate applications were fulfilled within target timescales. | Achieved | March 2024 | Philip Wales |

NISRA’s Balanced Scorecard 2023-24 and Performance

Note: The Performance Measures are colour coded (OBA Card Ref) to indicate which quadrant of the OBA card they are applicable to. Where a Performance Measure fits into more than one quadrant it is marked with both colours.

| Outcomes Based Accountability Report Card | |
|---|----------------------------|
| How much did we do? (N) | How will did we do it? (%) |
| Is anyone better off? | |
| Accomplishments | |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|---|----------------------------------|--------------|--|--|------------|
| Well structured organisation, delivering on agreed priorities | Planning and Resource Management | | Identify our affordable approved ¹ vacancies and fill 90% of these within six months of approval under normal recruitment and promotion conditions. | During the financial year 62% of all affordable approved vacancies arising during the year were filled. This figure rises to 89% if those vacancies which have arisen in the period from November 2023, for which a six-month advertising period is not yet up, are discounted. By way of explanation, the extreme budget pressures imposed during the year contributed to abnormal vacancy filling conditions, particularly in NISRA DoF branches. | Red |
| | | | Review and monitor our resource allocation within NISRA in the context of the wider financial challenges in NICS. | NISRA’s available funding from DoF was significantly reduced in 2023-24, necessitating careful monitoring throughout the year to ensure budget limits would not be breached. Action was taken early in the financial year to redeploy staff towards income generating or explicitly funded positions; to review NISRA’s portfolio of outputs and to consult on consolidating our publications; and to deploy our survey capability to generate new income. These actions were designed and implemented by NISRA’s Senior Management Team who also monitored the financial position over the year. Together, this work has helped to ensure that NISRA lived within its means during 2023-24. | Green |
| | | | Initiate work to develop a longer-term resourcing model for NISRA as a basis for future planning. | Work towards a longer-term resourcing model for NISRA has been slower than planned, as the need to take and then monitor short term actions has so far crowded out resource to take this work forward, however, considerable progress has been made towards the development of NISRA’s new Corporate Plan, which will come into effect from 2024-25. This will set out a refreshed role and purpose for NISRA over this period and will play a considerable role in determining the shape of our longer-term resourcing model. | Amber |
| | | | Review the use of NISRA facilities with the aim of making more efficient use of our spaces, lowering NISRA’s costs and enhancing staff well-being. | NISRA’s Colby House facilities have been reviewed as part of our cost saving exercises during 2023-24. Consequently, NISRA DoF’s branches have moved to a consolidated floor space operating from two floors of Colby House and creating space for other public sector business units to share the costs of running the building and to make better use of the public sector estate. | Green |
| | The Agency will remain | | Underspend to be as close to budget as possible. | The Performance Measure was achieved with the Management reports to 31 March 2024 reporting an underspend of £399k or 3.6% of total budget allocated. | Green |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|----------|--|--------------|--|---|------------|
| | within allocated budget. | | Identify and secure significant new sources of income for NISRA to deliver strategically important activities. | Several new income streams have been developed through the course of 2023-24. These include advancing emerging priority work for the Department for the Economy (DfE) and the Office for National Statistics (ONS). Funding was also secured from the Windsor Framework fund to ensure we could meet the needs of policy makers and our customers and a successful bid was made to extend the funding provided to NISRA under the Administrative Data Research initiative. | Green |
| | Provide high quality statistical information to support public policy. | | <ol style="list-style-type: none"> 1. Publish Census 2021 Flexible Table Builder allowing users to build statistical tables on-demand. Summer 2023. 2. Begin delivery of Census 2021 microdata outputs / products. Summer 2023. 3. Produce official population estimates in line with preannounced dates. March 2024. 4. Begin transforming the Labour Force Survey into an online first Labour Market Survey. March 2024. | <ol style="list-style-type: none"> 1. Achieved in June 2023. Census 2021 Flexible Table builder published in June 2023 allowing users to create their own tables and data downloads on demand. From June 2023 to February 2024, over 170,000 page-views and 6,700 downloads by around 2,800 users on the site. 2. Achieved. User informed microdata strategy published in June 2023. NI Longitudinal Study updated with Census 2021 data with alpha and beta testing concluded in late 2023. Formal launch planned for April 2024. Work has begun on large census sample file for research. 3. Achieved. All dates were met during 2023-24 for the publication of population estimates. 4. Achieved. The online first Labour Market Survey went live in October 2023 and has had a good response so far. NISRA are carrying out development of upcoming versions of the survey, informing users and working with ONS on data processing for future outputs. | Green |
| | | | Publish official economic and labour market statistics in line with preannounced dates. | Achieved. All dates have been met during 2023-24. The planned LM bulletin for 12 March 2024 excluded LFS based key metrics due to an ONS based data processing problem. This was addressed and the March 2024 release rescheduled and released on 26 March 2024. Key users and the Office for Statistics Regulation (OSR) were advised throughout. | Green |
| | | | As a partner within Administrative Data Research NI (ADR NI), NISRA will make new or enhanced cross government data linkages accessible to accredited researchers: the Cross Government Income Administrative dataset (Winter 2023), updates to the Educational Outcomes linkage (Winter 2023), the 2021 Northern Ireland Longitudinal Study (March 2024), and the NI Mortality Study (March 2024). | The NI Longitudinal Study 2021 has been delivered according to plan with a soft launch in December 2023. The NI Mortality Study 2021 will be available in May 2024. Final QA of the additional 3 years to be added to the Educational Outcomes Linkage is underway with the dataset now scheduled to be complete by June 2024. The Cross Government Income Administrative dataset awaits final governance signoffs before data can be transferred to NISRA. Estimated time of completion is late Summer 2024. | Green |
| | Deliver key civil registration services. | | 98% of priority certificate applications and 98% of standard certificate applications, fulfilled within target timescales (1 working day – priority certificates / 5 working days standard certificates). March 2024. | General Register Office processed 110,841 birth, death, marriage, civil partnership and adoption certificates, with 99.54% of priority certificate applications and 100% of standard certificate applications were fulfilled within target timescales. | Green |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|--|--|--------------|---|--|------------|
| Inspired people. Add Value to Society, Engaging and Informing the public and customers. | Training and Development supports delivery of business objectives. | | Percentage of staff signposted to training/development requested via Head of Branch training returns. | A Training Mapper was issued in August 2023. All new staff (100%) were signposted to Staff Training Channel and other sources of in-house Learning and Development. Regular emails on new free online material sent to all NISRA staff. No requests for formal training. NISRA continue to benefit from collaboration with ICT profession on the use of LinkedIn Learning Licences (zero cost) for third year in a row. 33 licences have been issued to NISRA staff. | Green |
| | | | Percentage of all NISRA staff indicating they have deployed training in their day-to-day work. | The overall Learning and Development figure for NISRA 2023 is 48%, lower than DoF 2023 (51%), but the same as the NICS 2023 (48%). NISRA staff in 2023 felt they were able to access the right learning and development opportunities when needed (69%), these activities helped to improve their performance (47%) and helped to develop their career (40%). | Amber |
| | Staff are engaged. | | Number of well-being events organised. | There were 22 well-being events issued to staff during the financial year 2023-24. The following are examples of these events: <ul style="list-style-type: none"> • Money Helper Pensions session • Arthritis Awareness session • Inspire Employee Assistance Programme (EAP) session • Benenden Awareness session • Mid-Life MOT Tool • NICS Well upcoming events • Samaritans 'Talk to Us' session • NICS Well Samaritans 'Self Care' session • Benenden Health – Long COVID session • Let's talk about Dementia session • National Fitness Day Steps2Fitness Challenge | Green |
| | | | Percentage of Employee Engagement. | The NISRA Employee Engagement Index 2023 (52%) is lower by three percentage points than the DoF 2023 figure (55%) and two percentage points lower than the whole of NICS (54%). | Amber |
| | | | Percentage level of staff well-being. | The NISRA 2023 figure for 'how satisfied are you with your life nowadays?' is 70%, higher than both DoF 2023 (69%) and the NICS 2023 figures (68%). | Green |
| | | | Percentage of staff from the People Survey who feel involved in and understand how they contribute to the work of the Agency. | Two thirds (66%) of NISRA staff feel that they contribute to their department's objectives, lower than DoF 2023 (76%) and NICS 2023 (77%). | Amber |
| | | | Conduct one (career development or professional development) managed moves exercise per analytical grade, per year. | Managed move exercises were completed for Assistant Statistician, DP Statistician and Grade 7 Statistician during the financial year. | Green |
| | Produce People Survey Results. | | Conduct the 2023 NI Civil Service People Survey and report the key findings by March 2024. | The 2023 NICS People Survey was successfully conducted between April and May 2023 and the overall NICS results report provided to departments in July 2023. Further departmental reports (with Grade 3 command results) were provided to departments in August 2023. The remaining business area reports were completed | Green |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
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| | | | | <p>and shared with departments by the end of September 2023, with the remaining comments reports then being made available to departments by the end of October 2023.</p> <p>Only the overall NICS benchmark result report (containing the overall NICS and departmental survey results) will be published, with all other result reports treated as management information. The NICS benchmark report will not be a NISRA publication but is published instead by DoF's Communications & Engagement Division and is placed on DoF's public facing website.</p> | |
| | The public is aware of and trusts NISRA. | | Maintain the percentage of the general public who state they trust statistics produced by NISRA. Autumn 2023. | <p>Achieved. Provisional figures from the Public Awareness of and Trust in Official Statistics 2023 survey (September to November 2023) suggest that 85% of respondents trusted NISRA statistics a great deal or tended to trust them. This is the same percentage as in the 2022 survey (September to December 2022). Trust levels were higher among those respondents who had heard of NISRA: 95% trusted NISRA statistics a great deal or tended to trust them in 2023. This is similar to 2022, when the percentage was 93%. Finalised figures will be published as official statistics in Autumn 2024: https://www.nisra.gov.uk/statistics/government/public-awareness-and-confidence-trust-official-statistics-pcos.</p> | Green |
| | | | Percentage of awareness of NISRA amongst the general public. | <p>Provisional figures from the Public Awareness of and Trust in Official Statistics 2023 survey (September to November 2023) suggest that 48% of respondents had heard of NISRA prior to being contacted about the survey. This is similar to 2022 (49%). Finalised figures will be published as official statistics in Autumn 2024: https://www.nisra.gov.uk/statistics/government/public-awareness-and-confidence-trust-official-statistics-pcos</p> | Green |
| Enhance Insight into NISRA Products and Services. | NISRA releases and publications are of high quality. | | Number and percentage of official statistics publications with corrections (including major corrections and minor errors). | In 2023-24, one publication was revised due to a major correction (as it affected a large number of tables and charts) and ten were re-issued due to minor errors. | Green |
| | | | Number of official statistics publications. | In 2023-24, NISRA published 261 Official Statistics outputs (or repeated outputs), 109 of which were Accredited Official Statistics (previously referred to as National Statistics). | Green |
| | | | Number of National Statistics (Accredited Official Statistics) publications. | | Green |
| | | | Conduct a review of NISRA DoF outputs to ensure that they are focused on key messages and affordable, engaging with our users on proposed changes. | <p>NISRA branches are continuing to develop outputs to make them more user friendly, following the Analytical Function good practice guidelines, addressing accessibility issues and making them more useable on mobile phones. Accessible and mobile friendly HyperText Markup Language (HTML) pages are now available for over 80 publications.</p> <p>NISRA Branches have uploaded data onto the new NISRA data portal, ensuring a central data repository for a range of NISRA's statistics.</p> | Green |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
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| | NISRA outputs are quality assured. | Red | Percentage of official statistical outputs with process documentation. | 82% of recurring NISRA outputs published in 2023-24 have complete process documentation, with a further 15% having partial process documentation. | Green |
| | | Red | Percentage of official statistical outputs with a documented quality assurance process. | 99% of recurring NISRA outputs published in 2023-24 had either fully or partially documented quality assurance processes. | Green |
| | | Yellow | Number of breaches of the Code of Practice for Statistics (broken down by IT vs non-IT). | There was one breach of the Code of Practice reported to the Office for Statistics Regulation (OSR) in 2023-24; this was a pre-release access breach (non-IT). | Green |
| We will lead as an Innovative Organisation. | NISRA activities are legislatively compliant. | Yellow | Confirmed number of reported breaches of the Data Protection Act (DPA) and UK General Data Protection Regulation (UK GDPR). | NISRA DoF: Zero data breaches reported to the ICO. Non-DoF: No data breaches reported. | Green |
| | | Yellow | Subject Access Requests (SAR) processed on time (number / %). | SAR's processed within time limits: NISRA DoF: 2 / 100%. Non-DoF NISRA Branches: 4 reported (1 from Business Services Organisation (BSO) and 3 from the Police Service of Northern Ireland (PSNI). 1 in PSNI was received in March 2024 and returned in April 2024, thus spanning two financial years), all answered on time. | Green |
| | | Yellow | NISRA DoF FOI requests processed on time (number / %). | NISRA DoF: 35 / 100% FOI requests processed within time limits. | Green |
| | | Yellow | Confirmed number of Breaches of Digital Economy Act (DEA). | None reported. | Green |
| | <p>Examples of innovative work by NISRA:</p> <p>BSO</p> <ol style="list-style-type: none"> 1. Implementation of Reproducible Analytical Techniques for annual General Medical Services and Prescription Cost Analysis publications and quarterly General Medical Services, Dental and Pharmaceutical Accredited Official Statistics publications, producing HTML reports and accessible tables. 2. Development of user-friendly open source dashboard to monitor monthly progress of achieved financial reductions against targets in Pharmaceutical Clinical Effectiveness (PCE) project. 3. Development of automated reporting of quarterly health service activity for dental and ophthalmic contractors. 4. Development of bespoke models to simulate the impact on community pharmacies of a range of new reimbursement proposals. 5. Development of interactive map visualisation of users of Pilot for Unregistered Patients, Asylum Seekers and Refugees scheme for unregistered dental patients. 6. Development of innovative analysis to identify dental patients joining, leaving and transferring between practices. 7. Design of a process for linking GP clinical records from the General Practice Intelligence Platform to Secondary Care Hospital Data using Hashing and Salting. 8. Processing data for a Patient Level Costing Project, which is providing individual costs for each health service interaction. Honest Broker Service processing involving creation of a mapping table to maintain a persistent pseudonymised linkage key across over 1 billion records allowing analysis of the data by the Department of Health. 9. Implementation of an Optical Character Recognition solution to retrieve health and care numbers from prescription images. Greatly increasing the number of prescriptions that can be linked to patient records enhancing demographic analysis capability. 10. Receipt of a grant award for improving openness and transparency around uses of public data | | | | |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|--|-----------|--------------------|---------------------|---------------------------|---------------|
| <p>Department for Agriculture, Environment and Rural Affairs (DAERA) Online data collection expansion of farm census to facilitate other collections.</p> <p>Department of Education (DE)</p> <ol style="list-style-type: none"> 1. Development of new Research and Analysis Project (RAP) processes for enrolment and workforce publications. 2. Development of a prototype System Evaluation Framework using Power Business Intelligence (Power BI). 3. Developing new processes to overcome missing electronic data for the school census from a quarter of schools due to Action Short of Strike. <p>Department for Communities (DfC)</p> <ol style="list-style-type: none"> 1. Throughout 2023-24, Analytics division within DfC have successfully converted 14 statistical outputs using R, adding to the 6 publications converted during 2022-23. These publications are now released in a responsive, user friendly and accessible HTML file, as opposed to a Portable Document Format (PDF) file. 2. Analytics Division within DfC continues to make use of Tableau software for a variety of projects. A significant project this year was the creation of the Move to Universal Credit Dashboards, a unique data portal which brings together data on the current legacy benefit caseload, the growing Universal Credit caseload, a detailed forecast of natural and managed migration to Universal Credit up to 2025 and a weekly dashboard to track managed migrations. These dashboards were shortlisted for an Operational Delivery Profession Modern Civil Service Award. <p>Department for the Economy (DfE)</p> <ol style="list-style-type: none"> 1. Developed new RAP processes, HTML-based outputs and PowerBI data validation dashboards and interactive tables in-house for the Higher Education Institution enrolments and qualifications gained Accredited Official bulletins. (The HTML bulletins provide the user with a more engaging, interactive, and accessible output, while the interactive tables provide a vast amount of information in a more flexible format.) 2. Related to a review of the Survey of Further Education (FE) College Leavers, developed an HTML-based research report and interactive tables in-house and a shorter questionnaire more focused on the primary needs of key users. 3. Developed a new Skills Strategy-related Narrow Science, Technology, Engineering and Mathematics (STEM) Graduates fact sheet. 4. Rolled out briefings on statistical outputs for officials in the Department. 5. Higher Level Apprenticeships at FE Colleges Bulletin successfully converted to HTML format after collaborative work with NISRA Tech Lab. Work ongoing with Tech Lab to convert ApprenticeshipsNI bulletin to HTML. 6. Apprenticeships data available via the NISRA Data Portal, providing users with the ability to look at geographical distribution of apprentices using interactive maps. 7. Publication of analysis of earnings and employment outcomes of ApprenticeshipsNI (AppsNI) achievers, following administrative data linkage of AppsNI to earnings data. 8. Successful conversion of previous PDF output for the Electricity Consumption and Renewable Generation quarterly Official Statistics reports to HTML format. 9. Taking forward a data and measurement review of the Electricity Consumption and Renewable Generation measure as incorporated within the Energy Strategy and the Climate Change Act. 10. Completion of a suite of novel research work culminating in a report published on the profitability of businesses in NI maximising the utility of business survey data collected by NISRA. <p>Department of Health (DoH) New PowerBI dashboard for Health Inequalities annual report published.</p> | | | | | |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|----------|-----------|--------------------|---------------------|---|---------------|
| | | | | <p>Economic and Labour Market Statistics (ELMS)</p> <ol style="list-style-type: none"> 1. Modernisation of survey statistical processing systems – producing streamlined Reproducible Analytical Pipelines in R for the following business surveys, moving away from a dependency on expensive software licences: <ul style="list-style-type: none"> • Quarterly Index of Services. • Quarterly Index of Production. • Quarterly Employment Survey. • Quarterly Construction Enquiry. • Northern Ireland Composite Economic Index. • Annual Research & Development Survey. • Further development of our RAP pipeline for our Northern Ireland Economic Trade Statistics. 2. Continued development of our statistical outputs and dissemination: <ul style="list-style-type: none"> • Development of a new HTML page for our Supply-Use Tables and Input-Output Tables publications. • New scrolly telling page developed for the Quarterly Employment Survey. • New Northern Ireland Economic Trade Statistics Interactive Dashboard developed. • New interactive dashboard developed for the Annual Survey of Hours and Earnings. • A range of new interactive dashboards developed for Labour Market statistics. 3. Development of a new Public Expenditure Dashboard for NI. This is yet to be published but all work was completed during the last financial year. 4. Development and publication of Tourism Satellite Accounts for NI (TSA). This was a complex piece of work and it was the first time NISRA has produced a TSA. 5. New procurement and build of our Integrated Business Survey System. This huge project commenced last year to replace our survey system with a new more modern system with enhanced functionality. 6. Transformed Labour Force Survey. A hugely important project to redesign our questionnaire, data collection and processing systems for the LFS. This has required significant resources within ELMS to work with colleagues in CSU and ONS. <p>TECH LAB</p> <ol style="list-style-type: none"> 1. Organised and held six coffee and coding sessions attended by 70-80 staff (concerning R, Accessibility, Power BI etc.) all of which received very positive feedback. 2. 79 NISRA publications have now been converted to HTML via a Tech Lab project or by using a Tech Lab template, the following outputs have been created: <ul style="list-style-type: none"> • NINIS to Data Portal - dataset search tool for Dissemination Branch. • “Progress” system (Labour Market Survey MI dashboard and general CSU surveys) for CSU. • Conversion of Annual Survey of Hours and Earnings spreadsheets to accessible form (RAP) for ELMS. • Family Resources Survey (FRS) RAP for DfC. • Departmental Board dashboard – development of a simple prototype for Dfl. • Employment Services RAP for DfC. • Supply Use Tables RAP for ELMS. • 100 Year of Register General Dashboard for Baby Names for Vital Statistics and Administrative Research and Support Branch. • Paybill models recoded for Human Resource Consultancy Services (HRCS). • Apprenticeship HTML RAP for DfE. | |

| OUTCOMES | INDICATOR | OBA Card Ref | PERFORMANCE MEASURE | ANNUAL PERFORMANCE REVIEW | RAG Status |
|---|---|--------------|---|--|------------|
| <p>The Executive Office (TEO)</p> <ol style="list-style-type: none"> 1. Developing an interactive solution to disseminating the NI Risk Register. 2. Developing a suite of indicators to support the Democratic Consent vote on Articles 5-10 of the NI Protocol, with cross-departmental support and input. 3. Development of a well-being dashboard to inform any future Programme for Government (PfG) to show how people in Northern Ireland are doing as individuals, communities and as a society across ten domains of well-being. 4. Developing a bespoke methodology using multiple data sources to identify potential target areas for a new round of Programme funding. 5. New data collection platform developed alongside interactive presentation of results for Project level Outcomes. 6. Development of interactive dashboards to support work of colleagues from refugee and asylum policy teams. 7. Design, development and analysis of a skills and employment experience survey of arrived Ukrainians (available in English, Ukrainian and Russian). Work is well underway to develop a similar survey for the wider refugee, asylum seeker and resettlement cohort in collaboration with CSU's team (to be available in English and 11 additional languages). <p>Vital Statistics and Administrative Research and Support (VARs)</p> <p>Post COVID-19 interest in NI vital events statistics and research continued in 2023-24. A NISRA Vital Statistics Unit innovation included collaborative work with a UK-wide, ONS led project to produce an agreed, improved methodology to calculate excess deaths. The new approach addresses weaknesses of the former simplistic approach by taking into account population growth, population ageing and mortality trends as well as addressing the pandemic period in a more refined way. NISRA, along with the other National Statistics Institutes published first results in February 2024 and will continue to work with the Technical Group on further refinements in 2024-25.</p> <p>A major in-person launch event for NI Business Data for Research was held in October 2023 bringing together around 80 participants from academia, policy and private sector to present findings from the new data linkage and to help shape its future development. The event's success in highlighting the work of the ADR NI and providing an important policy-researcher feedback loop has been reflected in assisting the progression of the overall ADR UK maturity ratings.</p> | | | | | |
| | Standardisation of Data Analysis and analytical toolset. | | A review of the range of software tools, both licensed and 'open source' currently utilised across NISRA and their application with a view to determining their appropriateness and efficacy and make recommendations for a standard set. | NISRA Tech Lab have been supporting the use of open source software in NISRA and are preparing recommendations for a standard set of NISRA software for data collection, analysis and dissemination. Tech Lab are also exploring options for a common analytical environment. | Amber |
| | Data management and | | Develop a NISRA Culture Charter. | Work has commenced on this, however, Statistical Co-ordination Branch (SCB) staff (who were instrumental in taking this work forward) were redeployed due to budget pressures. | Red |
| | visualisation, automation and programming processes are utilised. | | Develop a RAP Strategy for NISRA and encourage NISRA branches to produce publications using the RAP process. | A draft RAP strategy has been prepared and a target for inclusion in the NISRA Business Plan 2024-25 is under consideration. Tech Lab has continued to work with branches to develop RAP processes for publications and provide resources to branches to assist them in developing their own RAP automation processes. | Green |

Information Assurance

NISRA is fully committed to complying with the Data Protection Act (DPA) 2018 / UK General Data Protection Regulation (UK GDPR). Within the meaning of the Act, the Department of Finance is the organisational Data Controller for NISRA.

NISRA has processes in place to ensure that all employees, contractors, agents, consultants and other parties who have access to personal information held by or on behalf of NISRA are fully aware of and abide by their responsibilities under the Act. In line with Departmental guidance, NISRA has an Action Plan in place to ensure Agency compliance with the above legislation, which includes the following:

- NISRA have in place an Information Asset Owner (IAO) / Support Information Manager (SIM) in each branch, with a Business Area Information Manager (BAIM) in post for DoF NISRA;
- NISRA builds accountability and privacy by design into all aspects of the business planning process;
- NISRA communicates and raises awareness of DPA / UK GDPR with all staff through emails, aide-memoirs, Data Protection Guidance Notes (DPGNs), Departmental Intranet updates, Departmental / Team briefs etc.;
- IAO's and relevant staff attend DP / UK GDPR Awareness Sessions delivered by the Information Commissioner's Office (ICO) and Departmental Data Protection Officer (DPO);
- Data Protection Essentials online training is completed annually by all staff, including Agency staff;
- Cyber Security online training is completed by all staff, including Agency staff;
- Freedom of Information (FOI) and Environmental Information (EIR) Regulations training is completed annually for specific staff;
- NISRA has robust policies in place which support UK GDPR in line with Departmental guidance;
- Guidance is issued to all DoF NISRA staff i.e. Data Protection Impact Assessments, Data Breach Management Plan, Data Sharing Agreements, Contracts & Records Management etc.;
- Content Manager (CM) training is mandatory for all new staff and refresher training is available to all staff;
- NISRA ensures that all holdings of personal data are compliant with UK GDPR requirements, identifying the lawful basis for processing;
- NISRA branches regularly review the Departmental online Information Asset Register, with approval by respective IAO's;
- NISRA branches regularly review their procedures for handling personal information;
- Privacy Notices for NISRA and Civil Registration Services are produced and published on the internet, supported by Privacy Information Statements as required and are reviewed annually;
- Procedures are in place to detect, report and investigate data breaches;
- NISRA Retention and Disposal Schedule has been reviewed and updated, to ensure NISRA complies with the requirements of the Public Records Act (NI) 1923 and the Disposal of Documents Order (S.R. & O. 1925 No.167);

- NISRA Fileplan classifications have been reviewed within NICS Records Management system;
- Correct safeguards are in place to protect personal data held on Information Technology (IT) systems;
- Correct safeguards are in place in all cases where personal data is shared with other organisations, with completion of Data Sharing Agreements (DSAs).
- Details of all Data Protection Impact Assessments (DPIAs) and DSAs are logged in the Department's register; and
- Data Protection induction documentation has been provided to all new staff, including Agency staff, with records of completion retained.

There were no reportable data breaches between 1 April 2023 and 31 March 2024.

NISRA's IAOs provide bi-annual input into the DoF Assurance Statement on the security and use of their information asset.

Fraud

The Government recently updated its financial reporting guidance requiring government bodies to make an evidence-based estimate of the extent of fraud and error in the material support and distribution schemes they administer. While NISRA is not directly involved in major spend initiatives, or high risk and politically sensitive schemes, it is nevertheless committed to upholding the Department's anti-fraud policy which requires that all staff at all times act honestly and with integrity, to safeguard the public resources for which they are responsible.

NISRA, like its parent Department takes a zero-tolerance approach and will not tolerate any level of fraud or corruption. It adopts key fraud prevention measures which are cultural, organisational and operational, led by the Senior Management Team and the Agency Board who clearly endorse the ethical values of the Agency. As an operational example, the General Register Office (GRO) processes recoupment claims from the District Council Registration Offices for the provision of the civil registration service. GRO painstakingly scrutinises these claims and probes areas which require further evidence to support costs. The claims are not submitted for payment until all costs are verified and the required evidence provided.

Clear lines of accountability are in place with regard to the management of staff and finances and internal and external audit certify appropriate governance arrangements. Annual fraud risk assessments are carried out which examine the likelihood of fraud risks, their potential impact and the actions taken to mitigate them. In addition to this staff receive bi-annual messages reminding them of the Department's anti-fraud policy and the operational arrangements for raising concerns. As a matter of routine all staff are also asked to complete Declarations of Conflict of Interest statements.

Financial Review

NISRA's net expenditure for the three most recent financial years is outlined below:

| | 2023-24 | 2022-23 | 2021-22 |
|---------------------------------------|-----------------|-----------------|-----------------|
| | £000 | £000 | £000 |
| Revenue from contracts with customers | (22,135) | (19,825) | (19,179) |
| Total operating income | (22,135) | (19,825) | (19,179) |
| Staff costs | 28,141 | 26,783 | 28,628 |
| Purchase of goods and services | 3,568 | 2,989 | 3,231 |
| Depreciation and impairment charges | 1,777 | 1,895 | 1,505 |
| Provision expense / (credit) | - | 50 | (47) |
| Other operating expenditure | 5,113 | 5,457 | 6,681 |
| Total operating expenditure | 38,599 | 37,174 | 39,998 |
| Net expenditure for the year | 16,464 | 17,349 | 20,819 |

The net resource cash allocation for NISRA varied during the financial year. The opening allocation was £11,146k. This decreased in October 2023 due to monitoring round transfers to other DoF business areas, however, it increased to £11,629k at the end of the financial year. The net resource expenditure for the year excluding non-cash expenditure was £11,230k against the closing excluding non-cash budget position of £11,629k. The Agency recorded a net resource underspend (excluding non-cash expenditure, depreciation and impairment charges) of £399k which was mainly due to a continued increase in income generated by the General Register Office (GRO) and an over-estimate of General Administration Expenditure.

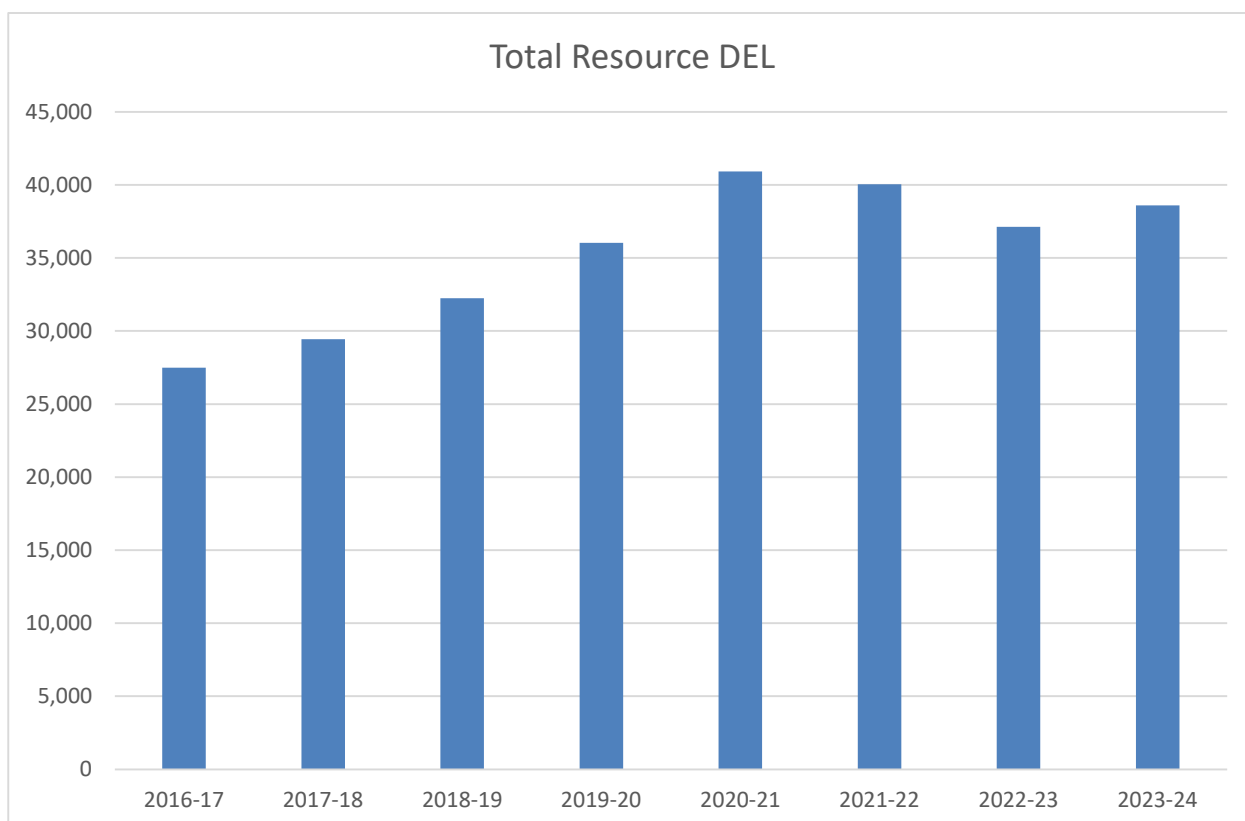
Other operating expenditure (excluding non-cash items, see note 3 in the Financial Statements section) has decreased to £1,656k (2022-23: £2,240k) due to savings in the IT maintenance contract for the Northern Ireland Registration Operating System (NIROS).

The Agency employed an average of 567 staff during the financial year and total staff costs were £28,141k (2022-23: £26,783k).

The Agency has been allocated an indicative opening budget (excluding non-cash) of £11,102k for 2024-25.

Long Term Expenditure Trend

| | 2016-17 Outturn £000 | 2017-18 Outturn £000 | 2018-19 Outturn £000 | 2019-20 Outturn £000 | 2020-21 Outturn £000 | 2021-22 Outturn £000 | 2022-23 Outturn £000 | 2023-24 Outturn £000 |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Total Resource DEL | 27,495 | 29,447 | 32,239 | 36,034 | 40,912 | 40,045 | 37,124 | 38,599 |
| Of which: | | | | | | | | |
| Staff costs | 19,210 | 20,437 | 22,412 | 25,010 | 26,518 | 28,628 | 26,783 | 28,141 |
| Purchase of goods and services | 2,493 | 2,646 | 2,610 | 2,590 | 3,378 | 3,231 | 2,989 | 3,568 |
| Other operating expenditure | 4,496 | 5,055 | 5,780 | 6,785 | 9,451 | 6,681 | 5,457 | 5,113 |
| Depreciation and impairment charges | 1,306 | 1,309 | 1,527 | 1,649 | 1,565 | 1,505 | 1,895 | 1,777 |
| | <u>27,505</u> | <u>29,447</u> | <u>32,329</u> | <u>36,034</u> | <u>40,912</u> | <u>40,045</u> | <u>37,124</u> | <u>38,599</u> |
| Total Resource AME | - | 45 | - | - | 80 | (47) | 50 | - |
| Of which: | | | | | | | | |
| Provision expense | - | 45 | - | - | 80 | (47) | 50 | - |



Figures in £000

The increase in Resource DEL from 2022-23 is mainly due to inflationary pressures and accrued salary settlements. Resource DEL for 2020-21 and 2021-22 was higher due to costs of Census 2021.

Auditors

The financial statements are audited by the Comptroller and Auditor General (C&AG), Ms Dorinnia Carville, in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. Ms Carville is Head of the Northern Ireland Audit Office (NIAO), which is wholly independent of the Agency and report to the Northern Ireland Assembly.

The audit of the financial statements for 2023-24 resulted in a notional audit fee of £19,000 (2022-23: £17,886) and is included in the operating expenditure in the Statement of Comprehensive Net Expenditure.

During 2023-24 the Agency did not purchase any non-audit services from its auditor (2022-23: none).

Events after the Reporting Period

There have been no significant events since the year-end that would affect the accounts.

Payments to Suppliers

The Agency's policy is to pay bills from all suppliers within 10 working days of receipt of the goods or performance of the services following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. During the financial year, the Agency achieved an average of 89% (2022-23: 89%) of invoices paid to suppliers within 10 working days. The Agency achieved an average of 95% (2022-23: 92%) of invoices paid within 30 calendar days.

During this period NISRA did not make any interest payments under the Late Payment of Commercial Debts (Interest Act 1988).

Sustainability and Environmental Matters

NISRA embraces the direction provided by the Department for Agriculture, Environment and Rural Affairs (DAERA) in relation to sustainability and will continue to support and supplement the work in progress by its parent Department (DoF) in all aspects of its sustainability strategy: social, economic and environmental.

The Department of Finance has carried out a review of its entire office estate and has initiated a five-year plan (2023-2027). The plan will help the NICS to reduce its office and carbon footprint over the next five years and will aim to deliver a modern, fit for purpose and right-sized office estate that supports the needs of our business areas and people by:

- promoting the growth and quality of agile office layouts and NICS-wide shared office facilities;
- helping to embed new ways of working;

- supporting departments to make more effective use of office space and technologies;
- aligning with PfG objectives: NICS People, digital strategies and Net Zero Carbon;
- exploring opportunities for delivery through collaboration with wider public sector.

At an Agency level this is recognised through actions taken to reduce NISRA's occupancy of Colby House as a result of hybrid / agile working arrangements, minimise waste, to promote resource efficiency and through reduction in the use of single use plastics. Receptacles have been made available to facilitate recycling of paper, cans, plastic containers, paper towels, envelopes, magazines, and empty printer cartridges. Dry recyclable materials are kept separate from standard domestic waste for collection and recycling by the Department's waste recycling service provider. The quantity of office materials collected for recycling in recent years has considerably reduced as a result of the COVID-19 pandemic and this trend is continuing.

At Colby House, NISRA continues to implement a waste management regime which focuses on paper as the dominant waste stream. A number of measures have been implemented including: discouraging routine printing of emails, avoiding the procurement and use of single use plastics, promoting full usage of the NICS record management system, encouraging double sided and monochrome photocopying and printing (where necessary) and using recycled paper.

NISRA is committed to increasing its online presence and the facility to engage with data collection through online surveys and electronic devices thereby reducing paper products and the requirement for postage. In addition to this all GRO records are fully digital and available online or via a public search facility and over 90% of certificate orders are submitted online or by telephone, reducing the need for a paper-based application process.

With the roll out of Microsoft 365, services previously hosted within the core data centres are being hosted within shared public platforms. The increase of collaboration tools within this service is also supporting the remote working policy reducing the need for business travel and enabling more streamlined collaborative working.

NISRA's parent Department, DoF, is aware of its obligations under the Climate Change Act 2022. The Department is represented on the cross-departmental Senior Officials group chaired by DAERA and has established an internal DoF working group to identify current policies and explore proposals for inclusion in the draft Climate Action Plan for 2023-2027 and beyond. The Department is also engaged with the Climate Change Technical Advisory Group which examines the methodologies for establishing a carbon baseline and quantifying emissions. The Department is working closely with colleagues in DAERA in developing the 'Green Test'.

This Performance Report is approved and signed

A handwritten signature in black ink that reads "PD Wales". The signature is written in a cursive style with a large initial "P" and "D".

Dr Philip Wales
Accounting Officer
20 June 2024

ACCOUNTABILITY REPORT

Overview

The Accountability Report comprises the following:

Corporate Governance Report

The purpose of the corporate governance report is to explain the composition and organisation of the Northern Ireland Statistics and Research Agency's (NISRA's) governance structures and how they support the achievement of NISRA's objectives.

Remuneration and Staff Report

The remuneration and staff report sets out NISRA's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition, the report provides detail on pension arrangements, staff costs, staff numbers and staff policies.

Assembly Accountability and Audit Report

The Assembly Accountability and Audit report brings together the key Assembly accountability documents within the annual report and accounts. It includes sections on the Regularity of Expenditure (losses and special payments), the Assembly Accountability Disclosure (fees and charges), Remote Contingent Liabilities and the Certificate and Report of the Comptroller and Auditor General (C&AG) to the Northern Ireland Assembly.

CORPORATE GOVERNANCE REPORT

Directors' Report

Introduction

NISRA presents its Annual Report and Accounts for the financial year ended 31 March 2024.

Management

The Chief Executive and Accounting Officer of NISRA, Philip Wales, having duly consulted with and satisfied NISRA's sponsor Department (DoF) on matters of significance, is directly responsible to the DoF Minister for the management of the Agency's performance, operations and finances.

NISRA's Corporate Governance Framework sets out the system of direction and control within the agency. The key organisational structures which support the delivery of Corporate Governance within NISRA include the Senior Management Team (SMT) and the Agency Board (AB).

Senior Management Team

The NISRA Senior Management Team is the primary formal management unit for the Agency and consists of:

| | |
|------------------|---|
| Dr P Wales | Chief Executive and Registrar General |
| Mr B Green | Director of Economic Statistics |
| Mr P McKillen | Director of Statistical Coordination and Analysis (acting) |
| Mrs N Fisher | Director of Analysis and Research (acting) |
| Mr A Fitzpatrick | Director of Census and Social Statistics (acting) |
| Mrs K Walker | Deputy Registrar General (retired February 2024, post vacant in March 2024) |
| Mr C McKiernan | Business Development Manager |

SMT meetings are also attended by NISRA's DoF Finance Business Partner and NICSHR Business Partner in order to provide resource management information and advice that will aid routine decision making, though they are not formal members.

Excepting those issues identified as being specifically within the role of the Chief Executive, the SMT's function is to advise and support the Chief Executive on a variety of strategic management issues, including:

- setting and agreeing policy and strategic objectives through assessment of needs, risks and opportunities;
- determining organisational strategy and appropriate delivery mechanisms;
- directing implementation of strategy;
- evaluating corporate performance against objectives;
- prioritising allocation of available resource; and
- promoting the organisation to key stakeholders and key customer groups.

Agency Board

The Board is the second tier of formal management and reflects the breadth of wider Agency activity. It consists of the NISRA members of the SMT and all Grade 6 statisticians representing the various NISRA business areas.

Excepting those issues identified as being specifically within the role of the SMT, the Board's function is to:

- advise the Chief Executive on the development of central NISRA policy and support its implementation;
- set business objectives to support delivery of Agency functions;
- lead on the implementation of activities designed to deliver the strategic outcomes described in the Corporate Plan;
- manage the implementation of change strategy;
- evaluate business area performance against objectives;
- utilise allocated resources effectively to meet business objectives and customer needs; and
- engage with key customer contacts and stakeholders to promote Agency policy and objectives.

The Agency Board members during the year were as follows:

| Role | Name |
|--|---|
| Chief Executive and Registrar General | Dr P Wales (Registrar General role commenced June 2023) |
| Director of Economic Statistics | Mr B Green |
| Director of Statistical Coordination and Analysis | Mr A Fitzpatrick (to September 2023) |
| Director of Statistical Coordination and Analysis | Mr P McKillen (from September 2023) |
| Director of Analysis and Research | Mrs N Fisher |
| Director of Census and Social Statistics | Dr D Marshall (to September 2023) |
| Director of Census and Social Statistics | Mr A Fitzpatrick (from September 2023) |
| Deputy Registrar General | Mrs K Walker (retired February 2024, post vacant in March 2024) |
| Head of Central Survey Unit | Mr A McCormick |
| Head of Survey Modernisation and Population Statistics | Mrs G McCrory |
| Head of EU Exit and Statistics of Trade | Mr C Ganley |
| Head of Information and Analysis Directorate (DoH) | Dr E Mooney |
| Head of Technology Laboratory | Mrs M Brolly |
| Head of Census Office | Mr R Elliott |
| Head of Information and Registration Unit (BSO) | Mr M Mayock |

| Role | Name |
|---|-------------------------------|
| Head of Analytical Services Unit (DfE) | Mrs C Blair |
| Head of Economic and Labour Market Statistics | Mr G Colgan |
| Head of Statistics and Research Unit (TEO) | Mrs O Bateson |
| Head of Demographic Statistics | Ms D Lyness |
| Head of Statistics and Research Unit (DE) | Mrs P Donnan |
| Head of Statistics and Analytical Services (DAERA) (acting) | Ms Linda Keys (from May 2023) |
| Head of Business Development (acting) | Mr C McKiernan |

A Senior Management Forum (SMF), comprising the Agency Board and Grade 7 Statistical and Administrative Heads of Branches support the SMT and Agency Board in the delivery of the Corporate Plan, strategic outcomes and Balanced Scorecard objectives. The SMF provides the membership of issue specific review groups reporting to the Agency Board.

Arrangements for external challenge

The composition, role and remit of the NISRA Audit and Risk Committee (ARC) are documented in detail throughout this report and the two Non-Executive Directors judiciously review Agency Corporate Governance decision making. In addition to this, NISRA is committed to complying with the principles of the UK Statistics Authority's Code of Practice for Statistics. The UK Statistics Authority (UKSA) is an independent body at arm's length from government and has the statutory objective of promoting and safeguarding the production and publication of official statistics that 'serve the public good'. NISRA's statistical outputs are monitored and assessed by the Office for Statistics Regulation (OSR), which is the regulatory arm of the UK Statistics Authority. Together the ARC and the UKSA (incorporating OSR) provide external and independent challenge roles with regard to NISRA's corporate governance / strategic management, operational activities and statistically trustworthy products.

Register of Interests

A Register of Interests is maintained by the Agency and no significant interests are currently held by board members which may conflict with their management responsibilities.

Pension Liabilities

The treatment of pension costs and liabilities is disclosed in the Remuneration and Staff Report and in the Accounting Policies note in the financial statements (Note 1.9).

Personal Data

The Agency remains fully committed to complying with the Data Protection Act 2018 / UK General Data Protection Regulation (UK GDPR). The Agency acts in accordance with a number of Departmental policies to ensure the safe handling of personal information. All of these policies can be found in the DoF Data Protection and [Information Management Hub](#). There were no reportable data breaches between 1 April 2023 and 31 March 2024 within DoF or NISRA.

Reporting of Complaints

NISRA is committed to providing a high-quality service and, as such, welcomes all feedback, both positive and negative, which is used to assist in the improvement of our services.

The Agency keeps a register of complaints received and ensures that these are investigated in line with the Agency's Complaints Procedure and that appropriate responses are issued to the complainant. The Agency also evaluates 'lessons learned' from individual cases to see if improvements can be embedded into existing operating procedures.

The NISRA Complaints Procedure is published on the [NISRA website](#). Complaints can be made in the first instance to the Head of the Branch occasioning the complaint. Internal unresolved complaints can then be made to the NISRA Chief Executive. Continued dissatisfaction can then be brought to the Office of the Northern Ireland Ombudsman.

In 2023-24 NISRA dealt with 2 complaints (2022-23: 3 complaints).

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts Act (NI) 2001, the Department of Finance has directed NISRA to prepare, for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Agency and of its income and expenditure, Statement of Financial Position and cash flows 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 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;
- 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 it is fair, balanced and understandable.

The Department of Finance has appointed the Chief Executive of NISRA as Accounting Officer of the Agency.

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 NISRA's assets, are set out in the Accounting Officers' Memorandum issued by the Department of Finance 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 NISRA'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

NISRA is an Executive Agency within the Department. It was established on 1 April 1996 under the Government's Next Steps Initiative. The Agency incorporates the General Register Office (GRO) for NI.

The Agency governance model contains a number of responsibilities:

- The Accounting Officer is responsible to the Minister of Finance for the Agency's performance and operates in accordance with the NISRA Framework Document and NISRA Business Plan.
- The Accounting Officer has responsibilities for the overall day-to-day leadership and management of the Agency, making regular reports to the Permanent Secretary on performance and progress.
- The Agency Board is responsible for reviewing the strategic direction of the Agency, monitoring performance at corporate level and ensuring that adequate governance controls are in place. The Agency Board comprises the Chief Executive (Grade 3), four Grade 5 Statisticians, thirteen Senior Principal Statisticians and two Administrative Senior Principals.

The Agency Board members are listed in the Directors' Report on page 31-32. The Agency Board met eight times during the year and was attended as follows:

| | Apr 2023 | Jun 2023 | Sept 2023 | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Mar 2024 |
|------------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|
| Dr P Wales | • | • | • | • | • | • | • | |
| Mr B Green | • | • | • | | • | • | • | • |
| Mr P McKillen | • | | • | • | • | • | • | |
| Mr A Fitzpatrick | • | • | • | • | • | • | • | • |
| Mrs N Fisher | • | • | • | • | • | • | • | |
| Mrs K Walker | | • | | • | | | | |
| Mr A McCormick | • | • | • | • | • | • | • | • |
| Mrs G McCrory | • | • | • | • | • | • | • | • |
| Mr C Ganley | • | • | • | • | • | • | • | • |
| Dr E Mooney | • | | | • | • | • | | |
| Mrs M Brolly | • | • | | | • | • | • | • |
| Mr R Elliott | • | • | • | • | • | • | • | • |
| Mr M Mayock | • | • | • | • | • | • | • | • |
| Mrs C Blair | • | • | • | • | • | • | • | • |
| Mr G Colgan | | • | • | • | • | • | | • |
| Mrs O Bateson | • | • | • | • | • | • | • | • |
| Ms D Lyness | • | | | • | • | • | • | • |
| Mrs P Donnan | • | • | • | • | • | • | • | • |
| Mrs L Keys | • | • | • | • | • | | • | • |
| Mr C McKiernan | • | | • | • | • | • | • | • |
| Dr D Marshall | • | • | | | | | | |

• attended the Board meeting during the month

The Governance Statement, which has been agreed by the Agency Board, sets out how these responsibilities have been discharged throughout the year to 31 March 2024.

Context

The overall aim of the Agency is 'to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community' within a Programme for Government (PfG) focused on achieving outcomes of societal well-being.

The work the Agency undertakes makes a significant and positive difference to the everyday lives of all the citizens of NI supporting public services, by:

- providing Government departments and agencies with statistics and research services which help inform the policy, process and delivery of their objectives and actions;
- continuing to address the needs of a wide range of users, producing high quality statistics and research, ensuring the quality of those statistics and disseminating information to its users efficiently and effectively;
- providing official information on NI's population and socio-economic conditions, the statistics produced by the Agency not only inform the policy process within Government, but also inform academic research and contribute to debate in the wider community; and
- providing the GRO function, which offers a civil registration service to the public and produces summary statistics relating to life events.

Financial Management

NISRA regularly reviews actual income and expenditure against budget to form the basis of collective Agency Board decisions regarding the allocation and use of resource to ensure that the NISRA financial management target of avoiding overspend is met.

Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

Risk and Control Framework

Risk management within NISRA continues to be an integral part of the Agency's governance and control framework. The Corporate Risk Register is used to identify, evaluate, assign ownership of and review, planned mitigations of relevant high-level risks present in the Agency's operating environment. The Risk Register is regularly reviewed

and monitored by the Agency senior team and NISRA's Audit and Risk Committee (ARC). The ARC is chaired by one of its two independent members and functions in accordance with best practice contained in the Audit and Risk Assurance Committee Handbook (NI) 2018 issued under DAO (DoF) 03/18 in March 2018.

The Agency ensures that the risk management and internal controls are regularly reviewed and reported in the following manner:

- all business areas use pre-determined weightings and a standardised approach to risk assessment;
- key risks identified at Agency level are documented on a Risk Register and are reviewed on a formal monthly basis by the Agency senior team during the course of a year;
- NISRA ARC formally reviews risks and controls on a regular basis and assesses the continued proximity of the respective risks and the mitigating actions being taken to manage them. The need to treat, tolerate, transfer or terminate risks is also determined in order to reflect the current business environment;
- Heads of Branches complete stewardship statements at the end of each financial year;
- the Chief Executive provides the NISRA and Departmental ARCs with a mid-year and year end Stewardship Statement; and
- the Agency adheres to and promotes the Department's 'Raising Concerns Policy'.

The Agency had two business area departmental performance measures for the year 2023-24 (Census and GRO), both of which NISRA has achieved. DoF Internal Audit validated one of the targets as achieved and validated five of the six measures for the remaining target. The finalised figures to support the achievement of the remaining measure will not be published until Autumn 2024.

Agency Performance

The NISRA Business Plan 2023-24 sets out the Agency's objectives for the year against which performance is reported and monitored. Progress against the plan is regularly reported to Agency Board providing details of actual results against targets (DoF and NISRA Chief Executive) and a narrative on the actions taken to deliver the expected outcomes.

In line with NICS recommended best practice, a NISRA Business Plan for 2024-25 is being developed based on an Outcomes Based Accountability (OBA) approach, which sets out our outcomes for the next twelve months, and the indicators and performance measures that we will take towards achieving those outcomes. The plan incorporates the Strategic Enablers which are the drivers in the new NISRA Corporate Plan 2024-29. An evaluation of NISRA's achievements at the end of 2024-25 will be set in the context of the continued budget reductions and how these influenced our ability to meet our prescribed outcomes.

Accounting Officer

The NISRA Chief Executive is responsible to the Minister of Finance who determines the policy framework within which the Agency operates. Having been designated by the DoF Permanent Secretary as Agency Accounting Officer (AO), the responsibilities of NISRA's AO includes being accountable to the Minister and the NI Assembly for the Agency's use of resources, ensuring propriety and regularity of the public finances for which an Accounting Officer is answerable as set out in the 'Accounting Officer's Memorandum' issued by DoF and published in 'Managing Public Money in Northern Ireland'. During 2023-24 NISRA has taken cognisance of the guidance on the component streams of functional standards, recognising these as the primary reference documents for improved and consistent ways of working to help the Agency achieve its objectives more effectively and efficiently within the overall fundamental principles of Managing Public Money. In addition to this, the Chief Executive ensures that the Agency observes any general guidance issued by DoF and puts into effect any recommendations by the Public Accounts Committee, other Assembly Select Committees or other relevant authority, which the Executive has accepted.

At the beginning of the financial year, the AO delegated responsibility to each of the Heads of Branches for management of budgets within their respective business areas. The AO receives assurance from each Director on risk management, governance, financial management and delegation within their respective areas of responsibility in the format of Stewardship Statements. Key issues emanating from these statements are reflected in this Governance Statement.

The AO chairs the NISRA Agency Board which met on eight occasions in 2023-24. The Agency Board operates in compliance with 'Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013' and directs the strategic management of NISRA by reviewing its strategic options and setting its corporate direction. The Agency Board considered the information received to be fit for purpose.

The Agency maintains a Register of Significant Interests held by Board members which may conflict with their management responsibilities. Board members are requested annually to make a declaration and no such significant interests were declared by members for the Agency Board for the year ended 31 March 2024.

In 2023-24 NISRA also requested declarations of interest from all other Agency staff. Again, from the information received, no significant interests have been declared which the Agency consider to represent a potential conflict of interest.

The Agency Board also considered and reviewed NISRA risks as detailed in the NISRA Corporate Risk Register. The Agency ARC, which is chaired by an independent Non-Executive Member of the DoF Board, supports the AO and the Agency Board on issues of risk, control and governance. In addition, the ARC provides assurance and advice to the AO on the adequacy of both internal and external audit coverage. The ARC met on four occasions in 2023-24, attended by its Non-Executive Members as follows:

| | May 2023 | Jun 2023 | Nov 2023 | Feb 2024 |
|-------------|----------|----------|----------|----------|
| Tom Taylor | • | • | | |
| Liz Ensor | • | • | | |
| John Smyth | • | • | | |
| Joan McEwan | | | • | • |
| Olwen Laird | | | • | • |

- attended the ARC meeting during the month

Level of Assurance

The AO has responsibility for ensuring that a robust risk management system is in place so that risks faced by NISRA are identified and managed accordingly. The Accounting Officer is also responsible for reviewing the effectiveness of the system of internal control. The review is informed by the work of DoF's Internal Audit Team and Departmental Board members who have responsibility for ensuring that the controls and actions recommended are implemented.

The Department's Internal Audit Team reported on the work of the Agency during 2023-24. These reports provide an objective and widespread assessment of the systems of internal control in operation across the Agency, together with prioritised recommendations to strengthen controls and implement further improvements.

In her Annual Report the Head of Internal Audit, Ms Lacey Walker, provided NISRA with a satisfactory audit opinion. Further details on the Internal Audit output for the year are included in the section 'Significant Internal Control Problems'.

The Agency maintains Information Risk Registers in each Business Area which are linked to the Departmental Risk Register and provide the Departmental Board and the Senior Information Risk Owner with an oversight of corporate and operational information risks.

NISRA is committed to complying with the principles of the UK Statistics Authority's Code of Practice for Statistics and its statistical practice is regulated by the Office for Statistics Regulation (OSR), which is the regulatory arm of the UK Statistics Authority. The [Code of Practice for Statistics](#) sets the standards of trustworthiness, quality and value that all producers of official statistics should adhere to. Official statistics which have been independently reviewed by the OSR and determined to comply with these standards are labelled 'Accredited Official Statistics'. During the year, one of NISRA's statistical products underwent an Independent Review for Accreditation, and two Accredited Official Statistics outputs were checked for compliance with the Code. All of these statistics, where an outcome was declared within the year, had their Accredited Official Statistics status confirmed. No official statistics products failed to achieve Accredited Official Statistics status.

Fraud Prevention and Assurance

NISRA takes a zero-tolerance approach to fraud and will report all instances of fraud to DoF and the Comptroller & Auditor General (C&AG) as well as to the Police Service for Northern Ireland (PSNI). The Agency complies with the DoF Raising Concerns Policy that

sets out staff responsibilities with regard to the prevention of fraud.

Whistleblowing arrangements are in place and can be used to raise concerns about alleged impropriety, wrongdoing, corruption, fraud or malpractice. The Agency has not recorded any instances of suspected or actual fraud, nor any cases of whistleblowing during the year.

Significant Internal Control Problems

DoF Internal Audit undertook the following audits during 2023-24:

| System | Priority Rating | Planned Days | Opinion | Timing |
|---|-----------------|--------------|--------------|----------|
| Target Validation 2022-23 | 2 | 2 | Validation | Complete |
| Capitalisation of expenditure to develop assets | 2 | 20 | Satisfactory | Complete |

There were no significant internal control problems identified by Internal Audit.

Review of Effectiveness

As AO, I have responsibility for reviewing the effectiveness of the Governance procedures within the Agency. My review of the effectiveness of the system of internal control is informed by the work of internal auditors and the executive managers within the Agency who have responsibility for the development and maintenance of the internal control framework and comments made by the external auditors in their 'Report to those charged with Governance' and other reports. I have been advised on the implications of the result of this review of the effectiveness of the system of internal control by the Senior Management Team and the ARC and a plan to address weaknesses and ensure continuous improvement of the system is in place.

I consider the information presented to the Agency Board in the Corporate Performance report to be of a high quality, accurate and relevant to the internal control systems within the Agency and that the Agency has complied with the Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013 in all respects.

Conclusion

Taking into account all of the arrangements set out in this Governance Statement, NISRA has an effective governance structure in place and has satisfactory systems of internal control which have operated effectively throughout 2023-24.

REMUNERATION AND STAFF REPORT

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised Departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023-24 has been finalised and is due to be paid in June 2024. The 2023-24 pay award for NICS industrial staff has also been finalised and is due to be paid in May 2024. This pay award is included in the accounts and amounts presented as accruals in Note 10.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Service Contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The [Recruitment Code](#) published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made by exception to merit.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the [Civil Service Compensation Scheme](#).

Remuneration (including salary) and Pension Entitlements

The following sections provide details of the remuneration and pension interests of the most senior management of the Agency (Grade 6 and above).

Remuneration and pension entitlements

(the following section is subject to audit)

| Officials | Salary £000 | | Pension Benefits** (to nearest £1,000) | | Total £000 | |
|--------------------------------|----------------------|--------------------------|---|---------|-----------------------------------|---------------------------|
| | 2023-24 | 2022-23 | 2023-24 | 2022-23 | 2023-24 | 2022-23 |
| Dr P Wales | 100-105 | 5-10 (100-105 FYE) | 40 | 4 | 140-145 | 10-15 (105-110 FYE) |
| Mr B Green | 45-50 (80-85 FYE) | 80-85 (95-100 FYE) | (24) | 3 | 25-30 (55-60 FYE) | 85-90 (95-100 FYE) |
| Mrs O Bateson | 60-65 | 25-30 (60-65 FYE) | 21 | 12 | 80-85 | 40-45 (70-75 FYE) |
| Mrs C Blair | 60-65 | 25-30 (60-65 FYE) | 13 | 1 | 75-80 | 30-35 (60-65 FYE) |
| Mrs M Brolly | 60-65 | 10-15 (60-65 FYE) | 27 | (1) | 85-90 | 10-15 (60-65 FYE) |
| Mr G Colgan | 65-70 | 25-30 (65-70 FYE) | 16 | (13) | 80-85 | 15-20 (50-55 FYE) |
| Mrs P Donnan | 40-45 (60-65 FYE) | 5-10 (65-70 FYE) | 29 | 3 | 65-70 (90-95 FYE) | 5-10 (65-70 FYE) |
| Mr R Elliott | 60-65 | 25-30 (60-65 FYE) | 28 | 4 | 90-95 | 30-35 (65-70 FYE) |
| Mrs N Fisher | 75-80 | 70-75 | 20 | 21 | 95-100 | 90-95 |
| Mr A Fitzpatrick | 75-80 | 70-75 | 17 | 14 | 90-95 | 85-90 |
| Mr C Ganley | 60-65 | 10-15 (60-65 FYE) | 33 | 5 | 95-100 | 15-20 (65-70 FYE) |
| Ms D Lyness | 65-70 | 65-70 | – | – | 65-70 | 65-70 |
| Dr D Marshall | 40-45 (80-85 FYE) | 80-85 | (121) | (8) | (80)–(85) ((135)–(140) FYE) | 70-75 |
| Mr M Mayock | 65-70 | 65-70 | (14) | (16) | 50-55 | 50-55 |
| Mr A McCormick | 60-65 | 10-15 (70-75 FYE) | 15 | 6 | 75-80 | 20-25 (75-80 FYE) |
| Mrs G McCrory | 60-65 | 60-65 | 9 | 38 | 70-75 | 95-100 |
| Mr C McKiernan | 60-65 | 10-15 (60-65 FYE) | 34 | 6 | 95-100 | 15-20 (65-70 FYE) |
| Mr P McKillen | 70-75 | 60-65 | (1) | 8 | 65-70 | 65-70 |
| Dr E Mooney | 65-70 | 70-75 | (51) | (27) | 15-20 | 45-50 |
| Mrs K Walker | 60-65 (65-70 FYE) | 65-70 (70-75 FYE) | (15) | 17 | 45-50 (50-55 FYE) | 85-90 (90-95 FYE) |
| Ms L Keys (from 2 May 2023) | 50-55 (60-65 FYE) | - | 9 | – | 60-65 (70-75 FYE) | – |

* 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.
(FYE – Full Year Equivalent)

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Agency and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. None of the Agency Board members received any benefits in kind in 2023-24 or 2022-23.

Fair Pay Disclosures

Pay Ratios

(the following section is subject to audit)

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 NISRA in the financial year 2023-24 was £100,000 - £105,000 (2022-23: £105,000 - £110,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

| 2023-24 | 25th percentile | Median | 75th percentile |
|------------------------|------------------------|---------------|------------------------|
| Total remuneration (£) | 32,880 | 34,011 | 43,191 |
| Pay ratio | 3.1:1 | 3.0:1 | 2.4:1 |

| 2022-23 | 25th percentile | Median | 75th percentile |
|------------------------|------------------------|---------------|------------------------|
| Total remuneration (£) | 32,328 | 33,459 | 42,639 |
| Pay ratio | 3.3:1 | 3.2:1 | 2.5:1 |

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 £32,880, £34,011 and £43,191 respectively.

In 2023-24 and 2022-23: no employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £105,000 (2022-23: £19,000 to £110,000).

Percentage Change in Remuneration

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

- a) salary and allowances, and
- b) performance pay and bonuses

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

The percentage changes in respect of NISRA 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 in each year.

| Percentage change for: | 2023-24 v 2022-23 | 2022-23 v 2021-22 |
|---|---------------------|---------------------|
| Average employee salary and allowances | 3.54% | (1.75)% |
| Highest paid director's salary and allowances | (4.65)% | (12.24)% |
| Average employee performance pay and bonuses | (100%) ¹ | (100%) ¹ |
| Highest paid director's performance pay and bonuses | n/a ² | n/a ² |

¹ The Northern Ireland Civil Service special bonus scheme was withdrawn with effect from 31 March 2021.

² No performance pay or bonuses were payable to the highest paid director in these years.

Pension Benefits - Officials

(the following section is subject to audit)

| Officials | Accrued pension at pension age as at 31/03/24 (or date of leaving if earlier) and related lump sum £000 | Real increase in pension and related lump sum at pension £000 | CETV at 31/03/24 £000 | CETV at 31/03/23 £000 | Real increase in CETV £000 | Employer contribution to partnership pension account (nearest £100) |
|------------------|--|--|--------------------------|--------------------------|-------------------------------|---|
| Dr P Wales | 0-5 | 0-2.5 | 29 | 2 | 19 | n/a |
| Mr B Green | 35-40 plus a lump sum of 95-100 | 0 plus a lump sum of 0 | 895 | 815 | (31) | n/a |
| Mrs O Bateson | 15-20 plus a lump sum of 40-45 | 0-2.5 plus a lump sum of 0 | 344 | 271 | 12 | n/a |
| Mrs C Blair | 15-20 | 0-2.5 | 278 | 190 | 3 | n/a |
| Mrs M Brolly | 20-25 plus a lump sum of 55-60 | 0-2.5 plus a lump sum of 0-2.5 | 457 | 361 | 18 | n/a |
| Mr G Colgan | 20-25 plus a lump sum of 55-60 | 0-2.5 plus a lump sum of 0 | 474 | 387 | 7 | n/a |
| Mrs P Donnan | 20-25 plus a lump sum of 60-65 | 0-2.5 plus a lump sum of 0-2.5 | 522 | 426 | 25 | n/a |
| Mr R Elliott | 20-25 | 0-2.5 | 383 | 259 | 16 | n/a |
| Mrs N Fisher | 25-30 plus a lump sum of 65-70 | 0-2.5 plus a lump sum of 0 | 529 | 412 | 9 | n/a |
| Mr A Fitzpatrick | 30-35 plus a lump sum of 80-85 | 0-2.5 plus a lump sum of 0 | 718 | 622 | 8 | n/a |
| Mr C Ganley | 15-20 | 0-2.5 | 181 | 117 | 17 | n/a |
| Ms D Lyness | 20-25 plus a lump sum of 55-60 | 0-2.5 plus a lump sum of 0 | 458 | 367 | (9) | n/a |
| Dr D Marshall | 30-35 plus a lump sum of 80-85 | 0 plus a lump sum of 17.5-20 | 683 | 602 | (47) | n/a |
| Mr M Mayock | 30-35 plus a lump sum of 80-85 | 0 plus a lump sum of 0 | 706 | 619 | (24) | n/a |
| Mr A McCormick | 20-25 plus a lump sum of 60-65 | 0-2.5 plus a lump sum of 0 | 510 | 414 | 6 | n/a |
| Mrs G McCrory | 15-20 plus a lump sum of 45-50 | 0-2.5 plus a lump sum of 0 | 357 | 263 | (3) | n/a |
| Mr C McKiernan | 15-20 | 0-2.5 | 201 | 132 | 18 | n/a |
| Mr P McKillen | 20-25 | 0-2.5 | 400 | 295 | (10) | n/a |
| Dr E Mooney | 30-35 plus a lump sum of 80-85 | 0 plus a lump sum of 0 | 686 | 674 | (57) | n/a |
| Mrs K Walker | 35-40 plus a lump sum of 100-105 | 0 plus a lump sum of 10-12.5 | 911 | 796 | 14 | n/a |
| Ms L Keys | 15-20 | 0-2.5 | 231 | 209 | 3 | n/a |

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The Alpha pension scheme was initially introduced for new entrants from 1 April 2015. The Alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements, (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to Alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

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 Department of Finance 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

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of Alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Benefits in Classic 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.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

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 <https://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:

Scheme Year 1 April 2024 to 31 March 2025

| Annualised Rate of Pensionable Earnings (Salary Bands) | | Contribution rates – All members |
|---|-------------|-----------------------------------|
| From | To | From 1 April 2023 – 31 March 2024 |
| £0.00 | £26,302.49 | 4.6% |
| £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 SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <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).

Compensation for Loss of Office

(the following section is subject to audit)

The Agency did not make any payments for loss of office during 2023-24.

Payments to Past Directors

(the following section is subject to audit)

The Agency did not make any payments to past directors during 2023-24.

STAFF REPORT

Number of senior civil service staff (or equivalent) by band

The number of staff serving as senior civil servants (or equivalent) based on a full year equivalent as at 31 March 2024 is as follows:

| Pay Band* | 2023-24 | 2022-23 (restated) |
|--------------------|---------|-----------------------|
| £70,000 - £74,999 | - | 2 |
| £75,000 - £79,999 | 3 | - |
| £80,000 - £85,000 | 1 | 1 |
| £95,000 - £100,000 | - | 1 |
| £100,000-£104,999 | 1 | 1 |
| £105,000-£109,999 | - | |

* Based on full year equivalent.

Staff costs

(the following section is subject to audit)

Staff costs comprise:

| | 2023-24 | | | 2022-23 |
|---|--|----------------|---------------|---------------|
| | Permanently employed staff £000 | Others £000 | Total £000 | Total £000 |
| Wages and salaries | 18,361 | 2,677 | 21,038 | 19,762 |
| Social security costs | 1,866 | | 1,866 | 1,836 |
| Other pension costs | 5,237 | | 5,237 | 5,185 |
| Sub total | 25,464 | 2,677 | 28,141 | 26,783 |
| Less recoveries in respect of outward secondments | (13,505) | | (13,505) | (11,999) |
| Total net costs | 11,959 | 2,677 | 14,636 | 14,784 |

The total excludes £1,487k (2022-23: £769k) of salary costs which have been charged to capital.

Pension arrangements

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

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme

valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

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

For 2023-24, employers' contributions of £5,220,998 were payable to the NICS pension arrangements (2022-23: £5,377,183) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £15,444 (2022-23: £14,786) 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 £557, 0.5% (2022-23: £535, 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 the partnership pension providers at the reporting period date were £NIL. Contributions prepaid at that date were £NIL.

Ill-health retirement

There were no (2022-23: 1) early retirements on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £NIL (2022-23: £29,235.60 restated).

Average number of persons employed

(the following section is subject to audit)

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

| | 2023-24 | | | 2022-23 |
|------------------------------------|----------------------------|-----------|------------|------------|
| | Permanently employed staff | Others | Total | Total |
| NISRA Board | 20 | - | 20 | 20 |
| NISRA Employees | 430 | - | 430 | 436 |
| Other | - | 24 | 24 | 32 |
| CSU Interviewers | - | 70 | 70 | 71 |
| Staff engaged on capital projects* | - | - | - | - |
| Total | 450 | 94 | 544 | 559 |

* The Agency does not employ any staff exclusively on capital projects

Staff composition

The gender analysis of permanent Agency staff as at 31 March 2024 was as follows.

| | 2023-24 | | | 2022-23 (restated) | | |
|-----------------------|--------------|------------|-------------|--------------------|------------|-------------|
| | Female staff | Male Staff | Total Staff | Female staff | Male Staff | Total Staff |
| Agency Board | 7 | 7 | 14 | 6 | 9 | 15 |
| Senior Civil Service | 1 | 4 | 5 | 2 | 3 | 5 |
| Other NISRA Employees | 224 | 196 | 420 | 231 | 208 | 439 |
| Total | 232 | 207 | 439 | 239 | 220 | 459 |

*Figures include NISRA staff out-posted to other government departments and seconded to other organisations

Sickness absence

The Agency had an overall sickness absence rate of 6.5 days lost per employee in 2022-2023. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2022-23” report at <https://www.nisra.gov.uk/publications/sickness-absence-northern-ireland-civil-service-202223-updated-available-other>. Figures for the 2023-24 financial year will be published in due course.

Staff Policies

Employment, training and advancement of disabled persons

The NICS is a lead partner of Employers for Disability NI (EFDNI) and in 2023 was accredited as a [Disability Positive](#) Employer.

The NICS delivers an annual programme of communications and training on disability awareness and understanding and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment process for in-work support commenced in 2023 and a new reasonable adjustment policy and supporting resources is anticipated to launch during 2024. The NICS Disability Working Group, which includes representatives from the disability sector and colleagues with lived experience is a key stakeholder in the reasonable adjustment policy review.

The NICS is committed to the employment of disabled people and offers work experience for disabled people through the [NICS Work Experience Scheme for Disabled People](#) and annual participation in International Job Shadow Day (IJSJ).

To encourage job applications from disabled people, positive action advertising and targeted advertising alongside a programme of outreach are used. The NICS operates a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of disabled applicants, who meet the minimum essential eligibility criteria for the role they have applied for, are offered an interview. Further information can be found on the "Information for disabled applicants" section of the [NICS recruit website](#).

All selection panel members complete mandatory recruitment and selection training, and appointments to the NICS are made on merit on the basis of fair and open competition, adhering to the [Recruitment Code](#).

Equality, Diversity and Inclusion

The NICS values and welcomes diversity and is committed to creating a truly inclusive workplace for all.

The NICS Diversity Champions Network includes senior colleagues as designated Diversity Champions for each of the nine NICS departments, as well as four thematic leads for gender, race and ethnicity, disability and LGBTQ+. The network alongside the NICS corporate HR function, People and Organisational Development, develops and delivers an annual NICS Diversity Action Plan, which sets out priorities for action by diversity and inclusion theme and cross-cutting priorities.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information is available in the [Equality, Diversity and Inclusion Policy](#).

As part of the NICS' efforts to ensure equality of opportunity, the NICS continually conducts comprehensive reviews into the composition of its workforce and recruitment activity, publishing a wide range of data. The statistics are available on the [Northern Ireland Statistics and Research Agency website](#).

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. Although not a statutory requirement, the NICS also conducts a similar formal review of the gender profile of its workforce. The findings from both tri-annual reviews are published in the [NICS Workforce Review](#).

The NICS uses the findings of all the equality monitoring and analysis to inform its programme of targeted outreach activity to address any areas of under-representation.

As a public authority, the NICS has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions.

Further information on the Department's equality scheme is available on its website at <https://www.finance-ni.gov.uk>.

Other Employee Matters

Health & Safety

The Department has a Health & Safety Policy which complies with the requirements of the Health & Safety at Work (NI) Order 1978, the Management of Health & Safety at Work Regulation (NI) 2000, and all other relevant legislation. The Agency regards it as an integral part of its duties and objectives to ensure, so far as is reasonably practicable, the health, safety and welfare of its employees at work and of all other persons who may be affected by the Agency's undertakings.

Employee Consultation and Trade Union Relationships

The Department of Finance is responsible for the NICS Industrial Relations Policy. NICSHR consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

Human Capital Management

The NICS is committed to career development, acknowledging that skilled and engaged staff are an essential resource in meeting current and future business needs.

This NICS Career Development Policy emphasises that career development is a collaborative process between individual staff members, line managers, and departments, and takes account of the NICS Competency Framework and Performance Management System. As well as the individual's role in managing their career development, the NICS provides opportunities to enhance the skills, capabilities and performance of staff so that they, in turn, can contribute to achieving corporate objectives.

Learning & Development

The NICS recognises the importance of having skilled and engaged employees and continues to invest in learning and development.

Development and delivery of generic staff training is centralised in NICSHR*. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

Talent management is a key theme and highlights the importance of the development conversation between managers and staff, with a number of resources available within a talent management toolkit.

The NICS offers a wide range of career development opportunities through mentoring, secondment and interchange opportunities, elective transfers, temporary promotion, job rotation and job shadowing.

NISRA has explored different ways for staff to access learning and development. Excluding mandatory professional training**, the process is primarily a self-directed/self-paced style of delivery. A Staff Training Channel on NISRA Team directs staff to sources of online learning complementing NICS HR development and delivery.

**NICS HR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance*

***New staff to NISRA are invited to mandatory professional training as part of induction processes and in the main is delivered in-house.*

Application of Business Appointment Rules

In compliance with Business Appointment rules, the Agency is transparent in the advice given to individual applications for senior staff, including special advisers. Advice regarding specific business appointments has been published on the Department of Finance website [NICS Standards of Conduct Policy](#).

Employee Consultation and Trade Union Relationships

The Department of Finance is responsible for the NICS Industrial Relations Policy. People & Organisational Development* consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

**HR policy and Industrial Relations policy for the NICS is centralised within People & Organisational Development, in the Department of Finance*

Employee Engagement

When launching the 2023 NICS People Survey in April 2023, the Head of the Civil Service issued a message that the frequency of the Survey was changing from yearly to every other year to allow for proper targeting of actions, and so a People Survey is not due to take place in 2024.

The 2023 NICS People Survey is therefore the most recent survey and was conducted by NISRA across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey. For the Department of Finance there were 3,528 (2021: 3,776) permanent staff invited to complete the survey, of which 1,845 (2021: 2,351) participated, a response rate of 50.0% (2021: 62%). The Employee Engagement Index (EEI) is the weighted average of the responses to the five employee engagement questions, and it ranges from 0% to 100%. Department of Finance responses indicated an Employee Engagement Index of 55% (2021: 58%) compared to the NICS average of 54% (2021: 57%). The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>.

Expenditure on consultancy and temporary staffing

There was £NIL NISRA expenditure on external consultancy in the financial year 2023- 24 (2022-23: £NIL).

NISRA spent £701k during the year on temporary staffing (2022-23: £782k restated).

Staff Turnover

| | Departmental Turnover Rate | | General Turnover Rate | |
|-------|----------------------------|---------------------|-----------------------|---------------------|
| | Turnover Rate | Turnover Percentage | Turnover Rate | Turnover Percentage |
| NISRA | 0.078 | 7.8% | 0.051 | 5.1% |

The NISRA Staff Turnover percentage (the total number of people that have left the Agency including those who have moved within the NICS) for 2023-24 is 7.8% (2022- 23, 9.0%) and the general turnover percentage (the people who have left the Agency and have not gone elsewhere in the NICS) is 5.1% (2022-23: 4.6%). This has been calculated by NICSHR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

Staff Redeployment

NISRA had no staff redeployed in 2023-24 (2022-23: none).

Off-payroll Engagements

The Agency did not have any off-payroll engagements during 2023-24 (2022-23: none).

Reporting of Civil Service and other compensation schemes – exit packages

(the following section is subject to audit)

There were no early retirements or compulsory redundancies in 2023-24 (2022-23: none).

Ill-health retirement costs are met by the pension scheme and are not included in this section.

OTHER ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Other Assembly Accountability Disclosures

Regularity of Expenditure

i. Losses and special payments

(the following section is subject to audit)

Losses statement

The Agency did not make any individual losses in excess of £300,000 (2022-23: £NIL).

Special Payments

The Agency did not make any special payments during the year. (2022-23: £NIL).

ii. Fees and Charges

(the following section is subject to audit)

General Register Office

In setting fees, the General Register Office (GRO) aims to recover 100% of costs directly attributable to estimated volumes of certificates produced and marriage and civil partnership notices and ceremonies. GRO is legislatively required to provide a birth, death, marriage and civil partnership registration service and no costs are charged for this service. In 2023-24 GRO estimated that it would recover £3,336k (2022-23: £ 3,104k) from the supply of certificates and services. The actual cost recovery for the year was £3,552k (2022-23: £3,512k).

Central Survey Unit

In 2023-24 the Central Survey Unit (CSU) estimated that it would recover £2,116k (2022-23: £2,091k) from carrying out surveys on behalf of government departments and non-departmental public bodies. The actual cost recovery for the year was £2,311k (2022-23: £2,135k). The information provided in the table below is for fees and charges purposes, not for International Financial Reporting Standard 8 (IFRS 8).

The following figures represent services where the full cost of the service is in excess of £1m. For Registration Services, the Statutory Provision is as noted in Article 7 to the Births and Deaths Registration (NI) Order 1976. For other services, NISRA's financial objective was to recover the total cost of those activities for which DoF funding was not provided. This objective was met.

| | Income £000 | Full cost £000 | 2023-24 Total Surplus/ (deficit) £000 | 2022-23 Total Surplus/ (deficit) £000 |
|---|----------------|-------------------|---|---|
| Registration Services (GRO) | 3,552 | 3,525 | 27 | 297 |
| Statistic and Research (CSU) | 2,311 | 2,257 | 54 | (59) |
| Recovery of staff costs for staff outside DoF | 13,505 | 13,525 | (20) | (34) |
| Other services | 2,767 | 2,439 | 328 | 62 |
| Total | 22,135 | 21,746 | 389 | 266 |

Remote Contingent Liabilities

(the following section is subject to audit)

There were no contingent liabilities requiring disclosure under assembly reporting requirements.

This Accountability Report is approved and signed



Dr Philip Wales
Accounting Officer
20 June 2024

Northern Ireland Statistics and Research Agency

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 Statistics and Research Agency (NISRA) for the year ended 31 March 2024 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. The financial reporting framework that has been applied in the preparation of NISRA's 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 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 NISRA'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.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

My staff and I are independent of NISRA 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 NISRA'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 NISRA's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. 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 NISRA 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 to be audited 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 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 are in place 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 Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing NISRA'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 NISRA 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 NISRA 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 NISRA'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 NISRA'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: revenue recognition, expenditure recognition, posting of unusual journals and significant transactions;
- 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 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.

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

1 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.

| | Note | 2023-24 £000 | 2022-23 £000 |
|---|------|-----------------|-----------------|
| Revenue from contracts with customers | 4 | (22,135) | (19,825) |
| Total operating income | | (22,135) | (19,825) |
| Staff costs | 3 | 28,141 | 26,783 |
| Purchase of goods and services | 3 | 3,568 | 2,989 |
| Depreciation and impairment charges | 3 | 1,777 | 1,895 |
| Provision expense | 3 | - | 50 |
| Other operating expenditure | 3 | 5,113 | 5,457 |
| Total operating expenditure | | 38,599 | 37,174 |
| Net operating expenditure | | 16,464 | 17,349 |
| Other comprehensive net expenditure | | | |
| Items that will not be reclassified to net operating costs: | | | |
| Net (gain) / loss on revaluation of property, plant and equipment | 5 | (7) | (21) |
| Net (gain) / loss on revaluation of intangible assets | 6 | (263) | (411) |
| Comprehensive net expenditure for the year | | 16,194 | 16,917 |

Notes 1 to 18 form part of these financial statements.

Statement of Financial Position as at 31 March 2024

This statement presents the financial position of the Agency. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

| | Note | 2023-24 £000 | 2022-23 £000 |
|--|------|-----------------|-----------------|
| Non-current assets | | | |
| Property, plant and equipment | 5 | 379 | 550 |
| Intangible assets | 6 | 6,167 | 3,815 |
| Trade receivables | 9 | 3 | – |
| Total non-current assets | | 6,549 | 4,365 |
| Current assets | | | |
| Trade and other receivables | 9 | 5,389 | 4,330 |
| Cash and cash equivalents | 8 | 197 | 217 |
| Total current assets | | 5,586 | 4,547 |
| Total assets | | 12,135 | 8,912 |
| Current liabilities | | | |
| Trade and other payables | 10 | (5,335) | (3,767) |
| Provisions | 11 | (50) | (50) |
| Total current liabilities | | (5,385) | (3,817) |
| Total assets less current liabilities | | 6,750 | 5,095 |
| Non-current liabilities | | | |
| Provisions | | – | – |
| Total non-current liabilities | | – | – |
| Total assets less total liabilities | | 6,750 | 5,095 |
| Taxpayers' equity and other reserves | | | |
| General fund | | 6,118 | 4,457 |
| Revaluation reserve | | 632 | 638 |
| Total equity | | 6,750 | 5,095 |

Notes 1 to 18 form part of these financial statements.



Dr Philip Wales
Accounting Officer
20 June 2024

Statement of Cash Flows for the year ended 31 March 2024

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Agency during the reporting period. The statement shows how the Agency 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 Agency. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Agency's future public service delivery.

| | Note | 2023-24 £000 | 2022-23 £000 |
|--|--------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Net operating expenditure | SoCNE | (16,466) | (17,349) |
| Adjustments for non-cash transactions: | | | |
| Loss on disposal of non-current assets | 3 | - | 38 |
| Notional charges | 3 | 3,457 | 3,179 |
| Depreciation and impairment charges | 3 | 1,777 | 1,895 |
| Provision expense | 3 | - | 50 |
| (Increase)/Decrease in trade and other receivables | 9 | (1,062) | 676 |
| Increase/(Decrease) in trade and other payables | 10 | 1,569 | 749 |
| <i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i> | 10 | (398) | (52) |
| Use of Provisions | 11 | - | (9) |
| Net cash outflow from operating activities | | (11,123) | (10,823) |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 5 | (410) | (267) |
| Purchase of intangible assets | 6 | (2,879) | (1,428) |
| Net cash outflow from investing activities | | (3,289) | (1,695) |
| Cash flows from financing activities | | | |
| Net Assembly Funding - drawn down | | 14,397 | 12,537 |
| Net cash flow from financing activities | SoCiTE | 14,397 | 12,537 |
| Net increase/(decrease) in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund | | (15) | 19 |
| Payments of amounts due to the Consolidated Fund | | (5) | - |
| Net increase/(decrease) in cash and cash equivalents in the period after adjustments for payments to the Consolidated Fund | | (20) | 19 |
| Cash and cash equivalents at the beginning of the period | 8 | 217 | 198 |
| Cash and cash equivalents at the end of the period | 8 | 197 | 217 |

Notes 1 to 18 form part of these financial statements.

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

This statement shows the movement in the year on the different reserves held by the Agency, 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, to the extent that the total is not represented by other reserves and financing items.

| | Note | General Fund £000 | Revaluation Reserve £000 | Taxpayers' Equity £000 |
|--|------|-------------------------|--------------------------------|------------------------------|
| Balance at 31 March 2022 | | 5,886 | 410 | 6,296 |
| Net Assembly Funding | | 12,537 | – | 12,537 |
| Comprehensive net expenditure for the year | | (17,349) | 432 | (16,917) |
| Auditor's remuneration | 3 | 18 | – | 18 |
| Non-cash notional charges | 3 | 3,161 | – | 3,161 |
| Transfer between reserves | | 204 | (204) | – |
| Balance at 31 March 2023 | | 4,457 | 638 | 5,095 |
| Net Assembly Funding | | 14,397 | – | 14,397 |
| Comprehensive net expenditure for the year | | (16,464) | 270 | (16,194) |
| Amounts repayable to the Consolidated Fund | | (5) | – | (5) |
| Auditor's remuneration | 3 | 19 | – | 19 |
| Non-cash notional charges | 3 | 3,438 | – | 3,438 |
| Transfer between reserves | | 276 | (276) | – |
| Balance at 31 March 2024 | | 6,118 | 632 | 6,750 |

Notes 1 to 18 form part of these financial statements.

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The accounting policies contained in FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy that has been judged to be the most appropriate to the particular circumstances of the Agency for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Agency for 2023-24 are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment and intangible assets.

1.2 Property, plant and equipment

The Agency's property, plant and equipment includes IT equipment, plant and machinery and fixtures and fittings which are capitalised at their cost of acquisition and installation and are revalued annually using appropriate indices compiled by the Office for National Statistics. The threshold for capitalisation, as an individual or grouped fixed asset, remains at £500 for the Agency for computer equipment, with all other equipment at £1,000.

Where appropriate, surpluses and deficits on revaluation are taken to the revaluation reserve and reductions in the value of non-current assets arising from a clear consumption of economic benefit should be charged to the Statement of Comprehensive Net Expenditure.

The Agency does not own the property it occupies but incurs a notional accommodation charge which is included in the Statement of Comprehensive Net Expenditure.

1.3 Intangible assets

The Agency's intangible assets include software licences, internally and externally developed software, bespoke systems, databases and a website, which are capitalised at their cost of acquisition and installation. Intangible assets are revalued annually using appropriate indices compiled by the Office of National Statistics (ONS).

The threshold for capitalisation, as an individual or grouped fixed asset, remains at £500 for the Agency.

1.4 Depreciation and Amortisation

Depreciation/amortisation is provided on a straight-line basis in order to write-off the valuation, less estimated residual value, of non-current assets over their estimated useful lives. The estimated useful lives, which are reviewed regularly, are:

| | |
|------------------------|---------------------|
| Information technology | 3-12 years; |
| Plant and machinery | 3-30 years; |
| Furniture and fittings | up to 10 years; and |
| Intangible assets | 3-12 years. |

1.5 Operating Income

Operating income is income which relates directly to the operating activities of the Agency. It principally comprises fees and charges for services provided on a full cost basis to other public bodies and citizens. The Agency's income relates directly to three main activities:

- Statistical Research Activities;
- Central Survey Unit (CSU) - charges for statistics and research work carried out for all of the NICS and other public bodies; and
- Registration Services (GRO).

1.6 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial instrument is recognised when, and only when, the entity becomes a party to the contractual provisions of the instrument. A previously recognised financial asset is derecognised when, and only when, either the contractual rights to the cash flows from that asset expire, or the entity transfers the asset such that the transfer qualified for derecognition. A financial liability is derecognised when, and only when, it is extinguished.

The Agency has financial instruments in the form of trade receivables and payables and cash and cash equivalents. In accordance with IFRS 9 *Financial Instruments – Classification and Measurement*, financial assets in the form of trade receivables, cash and cash equivalents and other receivables are measured at amortised cost.

The Agency impairs its trade receivables by making loss allowances equal to the lifetime expected credit losses if the credit risk on the trade receivables has increased significantly since its initial recognition.

Impairment losses are assessed individually for financial assets that are individually significant and individually or collectively for assets that are not individually significant.

In making collective assessment of impairment, financial assets are grouped into portfolios based on similar risk characteristics. Future cash flows from these portfolios are estimated based on the contractual cash flows and historical loss experience for assets with similar risk characteristics.

Impairment losses are recognised in the Statement of Comprehensive Net Expenditure and the carrying amount of the financial asset or group of financial assets reduced by establishing an allowance for impairment losses. If in a subsequent period the amount of the impairment loss reduces and the reduction can be ascribed to an event after the impairment was recognised, the previously recognised loss is reversed by adjusting the allowance.

When a financial asset is deemed unrecoverable the amount of the asset is reduced directly and the impairment loss is recognised in the Statement of Comprehensive Net Expenditure to the extent that a provision was not previously recognised. Financial liabilities are measured at amortised cost.

1.7 Value Added Tax (VAT)

All income and expenditure are stated exclusive of VAT which is recoverable on a departmental basis.

1.8 Programme Expenditure

All NISRA expenditure is classified as Programme expenditure.

1.9 Pensions

Past and present employees are covered by the provisions of the NICS Pension Schemes. The defined benefit scheme is unfunded and is non-contributory except in respect of dependants' benefits. The Agency 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 NICS Pension Schemes of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS Pension Schemes. In respect of the defined contribution scheme, the Agency recognises the contributions payable for the year.

1.10 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Agency 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.

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.

1.11 Employee Benefits

Under IAS19 Employee Benefits legislation, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end. The cost of untaken leave has been determined using the data from leave records.

1.12 Provisions

The Agency provides for legal or constructive obligations, which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation. These relate to the settlement of equal pay claims, other potential legal actions and provision for future liabilities in respect of contracts. Where the effect of the time value of money is significant the estimated risk-adjusted cash flows are discounted using the real rate set by HM Treasury.

1.13 Critical accounting estimates and key judgements

As a result of the uncertainties inherent in all business activities, many items in financial statements cannot be measured with precision but can only be estimated. Where estimates have been required in order to prepare these financial statements in conformity with FReM, management have used judgements based on the latest available, reliable information. Management continually review estimates to take account of any changes in the circumstances on which the estimate was based or as a result of new information or more experience.

1.14 IFRS 16 Leases

IFRS 16 Leases has been implemented from 1 April 2022. It largely removes the distinction between operating and finance leases and introduces a single lease accounting model. A lessee is required to recognise ('right of use') assets and liabilities for all leases (apart from the exemptions listed below). This replaces the previous standard, IAS 17 Leases, representing a change in accounting policy applied in accordance with IAS 1 and IAS 8 as adapted by the FReM.

The Agency has elected not to recognise right of use assets and lease liabilities for the following leases:

- Low value assets, with an assessment performed on the underlying asset when new (these are determined to be in line with capitalisation thresholds); and
- Leases with a lease term of 12 months or less.

1.15 Impending application of newly issued accounting standards not yet effective

The Agency has reviewed new standards, interpretations and amendments to existing standards which have been issued but are either not yet effective, nor adopted early for these accounts. The standards are mandatory for the Agency's accounting periods beginning on or after 1 April 2024 or later periods.

Other than as outlined below, the Agency considers that these standards are not relevant or material to its operations.

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 the 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.

1.16 Financial Reporting – Future Developments

NISRA has considered the accounting initiatives identified by HM Treasury for which the Standards are under development and considers these changes are not relevant or material to its operations.

2. Statement of Operating Costs by Operating Segments

| | | | | | 2023-24 |
|------------------------|------|---------------------------------------|-----------------------------------|---------------|---------------|
| | Note | General Register Office £000 | Central Survey Unit £000 | Other £000 | Total £000 |
| Gross expenditure | 3 | 4,986 | 4,979 | 28,634 | 38,599 |
| Income | 4 | (3,552) | (2,311) | (16,272) | (22,135) |
| Net expenditure | | 1,434 | 2,668 | 12,362 | 16,464 |
| <hr/> | | | | | |
| Total assets | | 1,372 | 2,684 | 8,079 | 12,135 |
| Total liabilities | | (968) | (314) | (4,103) | (5,385) |
| Net assets | | 404 | 2,370 | 3,976 | 6,750 |
| <hr/> | | | | | |
| | | | | | 2022-23 |
| | Note | General Register Office £000 | Central Survey Unit £000 | Other £000 | Total £000 |
| Gross expenditure | 3 | 5,144 | 4,717 | 27,313 | 37,174 |
| Income | 4 | (3,512) | (2,135) | (14,178) | (19,825) |
| Net expenditure | | 1,632 | 2,582 | 13,135 | 17,349 |
| <hr/> | | | | | |
| Total assets | | 1,637 | 2,129 | 5,146 | 8,912 |
| Total liabilities | | (1,506) | (147) | (2,164) | (3,817) |
| Net assets | | 131 | 1,982 | 2,982 | 5,095 |

General Register Office (GRO)

Consists of the unit that centrally manages all public births, deaths, marriage and civil partnership records and the District Councils that manage the registrations locally.

Central Survey Unit (CSU)

Consists of the survey unit that would be the largest income generating unit in NISRA that carries out work for all of the NICS and other public bodies.

Other

Covers all the other statistical research activities and the out-posted and seconded staff.

3. Programme Costs

| | 2023-24 £000 | 2022-23 £000 |
|---|-----------------|-----------------|
| Staff costs | | |
| Wages and salaries | 21,038 | 19,762 |
| Social security costs | 1,866 | 1,836 |
| Other pension costs | 5,237 | 5,185 |
| Total staff costs | 28,141 | 26,783 |
| Purchase of goods and services | | |
| Registrar charges | 3,179 | 2,812 |
| Survey costs | 370 | 167 |
| Finance costs | 18 | 6 |
| Bad debts written off | – | – |
| Exchange losses/(gains) | 1 | 4 |
| Total purchase of goods and services | 3,568 | 2,989 |
| Other operating expenditure | | |
| Accounting and information technology | 768 | 1,226 |
| Accommodation, maintenance and utilities | 764 | 742 |
| Personnel and training | 30 | 24 |
| Travel, subsistence and hospitality | 18 | 16 |
| Printing, stationery and advertising | 63 | 92 |
| Legal costs | 16 | 41 |
| Intra-departmental hard charges | (9) | – |
| Other costs | 6 | 99 |
| | 1,656 | 2,240 |
| Non-cash items: | | |
| (Profit)/loss on disposal of non-current assets | – | 38 |
| Auditors' remuneration and expenses | 19 | 18 |
| | 19 | 56 |
| Intra-departmental notional charges: | | |
| Accommodation | 748 | 736 |
| IT Assist | 1,225 | 997 |
| Finance | 423 | 463 |
| HR | 747 | 757 |
| Corporate Services | 295 | 208 |
| | 3,438 | 3,161 |
| Total other operating expenditure | 5,113 | 5,457 |
| Depreciation and impairment charges | | |
| Depreciation | 170 | 168 |
| Amortisation | 1,596 | 1,728 |
| Impairment of non-current assets | 11 | (1) |
| | 1,777 | 1,895 |
| Provision expense | | |
| Provided in year | – | 50 |
| Written back in year | – | – |
| | – | 50 |
| Total | 38,599 | 37,174 |

4. Income

Revenue from Contracts with Customers

The Agency charges for a variety of services provided to customers. The largest component is the recovery of salary costs for statistical staff on loan to departments and agencies outside DoF.

| | | | | | 2023-24 | 2022-23 |
|--|-----------------------------------|---------------------------------|---------------------------------------|-----------------------------|---------------|---------------|
| | Registration Services (GRO) | Central Survey Unit (CSU) | Statistical Research Activities | Recovery of Salary Costs | Total | Total |
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Income from NI Departments | 10 | 1,257 | 978 | 11,147 | 13,392 | 11,539 |
| Income from other NI Public Bodies | 1,427 | – | 208 | 1,186 | 2,821 | 4,014 |
| Income from other UK departments and Public Bodies | 139 | 1,054 | 1,576 | 221 | 2,990 | 980 |
| Income from external customers | 1,976 | – | 5 | 951 | 2,932 | 3,292 |
| | 3,552 | 2,311 | 2,767 | 13,505 | 22,135 | 19,825 |

The income is reported based on the operating segments.

5. Property, plant and equipment

| | 2023-24 | | | | |
|---|-----------------------------------|--------------------------------|-----------------------------------|---|---------------|
| | Information technology £000 | Plant and machinery £000 | Furniture and fittings £000 | Payments on account and assets under construction £000 | Total £000 |
| Cost or valuation | | | | | |
| At 1 April 2023 | 964 | 36 | 489 | 62 | 1,551 |
| Additions | 61 | (1) | 1 | 349 | 410 |
| Disposals | (388) | – | – | – | (388) |
| Revaluation released to SoCNE | (9) | – | – | – | (9) |
| Reclassification | – | – | – | (410) | (410) |
| Indexation | (2) | – | 25 | – | 23 |
| At 31 March 2024 | 626 | 35 | 515 | 1 | 1,177 |
| Depreciation | | | | | |
| At 1 April 2023 | 742 | 25 | 233 | – | 1,000 |
| Charged in year | 61 | 3 | 106 | – | 170 |
| Disposals | (388) | – | – | – | (388) |
| Revaluation released to SoCNE | – | – | – | – | – |
| Indexation | (1) | – | 17 | – | 16 |
| At 31 March 2024 | 414 | 28 | 356 | – | 798 |
| Carrying amount at 31 March 2024 | 212 | 7 | 159 | 1 | 379 |
| Carrying amount at 31 March 2023 | 222 | 11 | 256 | 62 | 551 |
| Asset financing: | | | | | |
| Owned | 212 | 7 | 159 | 1 | 379 |
| Carrying amount at 31 March 2024 | 212 | 7 | 159 | 1 | 379 |

5. Property, Plant and Equipment (continued)

| | 2022-23 | | | | |
|---|-----------------------------------|--------------------------------|-----------------------------------|---|---------------|
| | Information technology £000 | Plant and machinery £000 | Furniture and fittings £000 | Payments on account and assets under construction £000 | Total £000 |
| Cost or valuation | | | | | |
| At 1 April 2022 | 756 | 30 | 591 | 30 | 1,407 |
| Additions | 198 | 5 | 3 | 54 | 260 |
| Disposals | – | – | (130) | – | (130) |
| Revaluation released to SoCNE | 1 | – | – | – | 1 |
| Reclassification | – | – | – | (22) | (22) |
| Indexation | 9 | 1 | 25 | – | 35 |
| At 31 March 2023 | 964 | 36 | 489 | 62 | 1,551 |
| Depreciation | | | | | |
| At 1 April 2022 | 675 | 22 | 251 | – | 948 |
| Charged in year | 66 | 2 | 100 | – | 168 |
| Disposals | – | – | (130) | – | (130) |
| Revaluation released to SoCNE | – | – | – | – | – |
| Indexation | 1 | 1 | 12 | – | 14 |
| At 31 March 2023 | 742 | 25 | 233 | – | 1,000 |
| Carrying amount at 31 March 2023 | 222 | 11 | 256 | 62 | 551 |
| Carrying amount at 31 March 2022 | 81 | 8 | 340 | 30 | 459 |
| Asset financing: | | | | | |
| Owned | 222 | 11 | 256 | 62 | 551 |
| Carrying amount at 31 March 2023 | 222 | 11 | 256 | 62 | 551 |

6. Intangible assets

Intangible assets comprise bespoke systems and software licences (see note 1.3).

| | 2023-24 | | | |
|---|------------------------------|--|---|---------------|
| | Software Licences £000 | Internally Developed Software and Website £000 | Externally Developed Software £000 | Total £000 |
| Cost or valuation | | | | |
| At 31 March 2023 | 349 | 9,132 | 7,224 | 16,705 |
| Additions | 44 | 2,128 | 1,105 | 3,277 |
| Disposals | (152) | (185) | (22) | (359) |
| Revaluation released to SoCNE | – | (2) | – | (2) |
| Reclassification | – | – | 410 | 410 |
| Indexation | 9 | 255 | 188 | 452 |
| At 31 March 2024 | 250 | 11,328 | 8,905 | 20,483 |
| Amortisation | | | | |
| At 31 March 2023 | 214 | 6,653 | 6,023 | 12,890 |
| Charged in year | 38 | 1,100 | 458 | 1,596 |
| Disposals | (152) | (185) | (22) | (359) |
| Indexation | 4 | 126 | 59 | 189 |
| At 31 March 2024 | 104 | 7,694 | 6,518 | 14,316 |
| Carrying amount at 31 March 2024 | 146 | 3,634 | 2,387 | 6,167 |
| Carrying amount at 31 March 2023 | 135 | 2,479 | 1,201 | 3,815 |
| Asset financing: | | | | |
| Owned | 146 | 3,634 | 2,387 | 6,167 |
| Carrying amount at 31 March 2024 | 146 | 3,634 | 2,387 | 6,167 |

6. Intangible assets (continued)

| | 2022-23 | | | |
|---|------------------------------|--|---|---------------|
| | Software Licences £000 | Internally Developed Software and Website £000 | Externally Developed Software £000 | Total £000 |
| Cost or valuation | | | | |
| At 31 March 2022 | 301 | 7,595 | 6,984 | 14,880 |
| Additions | 192 | 841 | 455 | 1,488 |
| Disposals | (185) | (337) | (414) | (936) |
| Reclassification | – | 22 | | 22 |
| Indexation | 41 | 1,011 | 199 | 1,251 |
| At 31 March 2023 | 349 | 9,132 | 7,224 | 16,705 |
| Amortisation | | | | |
| At 31 March 2022 | 231 | 5,173 | 5,816 | 11,220 |
| Charged in year | 143 | 1,096 | 489 | 1,728 |
| Disposals | (185) | (337) | (376) | (898) |
| Indexation | 25 | 721 | 94 | 840 |
| At 31 March 2023 | 214 | 6,653 | 6,023 | 12,890 |
| Carrying amount at 31 March 2023 | 135 | 2,479 | 1,201 | 3,815 |
| Carrying amount at 31 March 2022 | 70 | 2,422 | 1,168 | 3,660 |
| Asset financing: | | | | |
| Owned | 135 | 2,479 | 1,201 | 3,815 |
| Carrying amount at 31 March 2023 | 135 | 2,479 | 1,201 | 3,815 |

7. Impairments

| | 2023-24 £000 | 2022-23 £000 |
|--|-----------------|-----------------|
| Charged directly to the Statement of Comprehensive Net Expenditure: | | |
| Property, plant and equipment | 9 | (1) |
| Intangible assets | 2 | – |
| | 11 | (1) |
| Taken through the Revaluation Reserve: | | |
| Property, plant and equipment | (7) | (21) |
| Intangible assets | (263) | (411) |
| | (270) | (432) |
| Total impairment charge for the year | (259) | (433) |

8. Cash and Cash Equivalents

| | 2023-24 £000 | 2022-23 £000 |
|--|-----------------|-----------------|
| Balance at 1 April | 217 | 198 |
| Net change in cash and cash equivalent balances | (20) | 19 |
| Balance at 31 March | 197 | 217 |
| The following balances at 31 March were held at: | | |
| Commercial banks and cash in hand | 197 | 217 |

9. Trade receivables and other current assets

| | 2023-24 £000 | 2022-23 £000 |
|--|-----------------|-----------------|
| Amounts falling due within one year: | | |
| Trade receivables | 638 | 469 |
| Other receivables | 15 | 20 |
| Prepayments and accrued income | 4,698 | 3,842 |
| VAT recoverable | 38 | – |
| | 5,389 | 4,331 |
| Amounts falling due after more than one year: | | |
| Trade Receivables | 3 | – |
| | 3 | – |
| Total | 5,392 | 4,331 |

10. Trade payables and other current liabilities

| | 2023-24 £000 | 2022-23 £000 |
|---|-----------------|-----------------|
| Amounts falling due within one year: | | |
| VAT payable | – | 87 |
| Trade payables | 7 | 97 |
| Other payables | 5 | |
| Accruals | 5,323 | 3,582 |
| | 5,335 | 3,766 |

Accruals above include amounts relating to purchase of property, plant and equipment of £NIL (2022-23: £NIL) and intangible assets of £464,166 (2022-23: £65,608).

There are no amounts falling due after more than one year.

11. Provisions for liabilities and charges

| | £000 Legal Claims | 2023-24 £000 Total | £000 Legal Claims | 2022-23 £000 Total |
|----------------------------|----------------------|--------------------------|----------------------|--------------------------|
| Balance at 1 April | 50 | 50 | 9 | 9 |
| Provided in year | – | – | 50 | 50 |
| Provisions written back | – | – | – | – |
| Provided utilised in | – | – | (9) | (9) |
| Balance at 31 March | 50 | 50 | 50 | 50 |

Analysis of expected timing of discounted flows

| | £000 Legal Claims | 2023-24 £000 Total | £000 Legal Claims | 2022-23 £000 Total |
|--|----------------------|--------------------------|----------------------|--------------------------|
| Not later than one | 50 | 50 | 50 | 50 |
| Later than one year and not later than five years | – | – | – | – |
| Later than five years | – | – | – | – |
| Balance at 31 March | 50 | 50 | 50 | 50 |

Legal claims:

Provisions closing balance at 2023-24 relates to legal claims. This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within the Agency.

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by the Department and relate to accidents or injury caused

due to faults in the fabric of a departmental building and other damages including fair employment and industrial tribunal cases.

Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by the Department of Finance.

A discount rate has not been applied on any of the provisions as the time value of money is not significant.

Other legal issues:

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2023-24 Holiday Pay provision has been estimated by HR and covers the period from November 1998 to 31 March 2020. There are still some significant elements of uncertainty around this estimate for a number of reasons:

1. Outstanding legal advice now required following the Supreme Court judgment;
2. Lack of accessible data for years previous to 2011; and
3. Ongoing negotiations with Trade Union and their legal representatives.

12. Capital commitments

| | 2023-24 | 2022-23 |
|-------------------------------|----------------|----------------|
| | £000 | £000 |
| Property, plant and equipment | – | – |
| Intangible assets | 332 | 137 |
| Total | 332 | 137 |

13. Commitment under leases

Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

| | 2023-24 | 2022-23 |
|---|----------------|----------------|
| | £000 | £000 |
| Not later than one year | 2 | 1 |
| Later than one year and not later than five years | 6 | – |
| Later than five years | – | – |
| Total | 8 | 1 |

14. Other Financial Commitments

The Agency has entered into non-cancellable contracts (which are not leases or Private Finance Initiatives (PFI) and other service concession arrangement contracts), for the NIROS support contract (GRO), Integrated Business Survey IT Systems (IBSS) support (ELMS branch) and for use of an encrypted link with the Office for National Statistics and provision of data from the Business Services Organisation (Census Office). The payments to which the Agency is committed are as follows:

| | 2023-24 | 2022-23 |
|---|----------------|----------------|
| | £000 | £000 |
| Not later than one year | 4,185 | 3,659 |
| Later than one year and not later than five years | 14,447 | 12,594 |
| Later than five years | 3,973 | 3,010 |
| Total | 22,605 | 19,263 |

15. Financial Instruments

IFRS 7 Financial Instruments: Disclosures requires disclosure that enables evaluation of the significance of financial instruments for the Agency's financial position and performance, the nature and extent of risks arising from financial instruments to which the Agency is exposed during the period and at the reporting date, and how the Agency manages those risks.

As a result of the nature of its activities and the way in which NISRA is financed, financial instruments play a more limited role in creating and managing risk than would apply to a non- public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Agency's expected purchase and usage requirements and the Agency is therefore exposed to little credit, liquidity or market risk.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in Note 1 "Accounting Policies".

Categories of financial instruments

The Agency's financial assets are classified as loans and receivables and comprise trade receivables and other current assets (Note 9) and cash and cash equivalents (Note 8). The Agency's financial liabilities comprise trade payables and other current liabilities (Note 10). These financial assets and liabilities are held at cost which approximates to fair value because of their short maturities.

Cash and cash equivalents comprises cash and demand deposits with banks. As at 31 March 2024, the carrying value of cash at bank approximates its fair value due to its short term nature.

16. Contingent liabilities disclosed under IAS 37

Public Sector Pensions – Injury to Feelings Claim

The parent department of NISRA, 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 all Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and 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.

17. Related party transactions

The Northern Ireland Statistics and Research Agency is an executive agency of the Department of Finance.

The Department of Finance is regarded as a related party with which the Agency has had various material transactions during the year.

The Agency has also had various material transactions with all the other Northern Ireland government departments and other central government bodies. Other central government bodies have included:

| | |
|---|--|
| Agri-Food and Biosciences Institute | HSC Business Services Organisation |
| Cabinet Office | Invest NI |
| Department for Communities | Legal Services Agency Northern Ireland |
| Department for Infrastructure | Libraries NI |
| Department for the Economy | NI Courts and Tribunals Service |
| | NI Prison Service |
| Department of Agriculture, Environment & Rural Affairs | Office for National Statistics |
| Department of Education | Office of the Police Ombudsman for NI |
| Department of Health | Police Service of Northern Ireland |
| Department of Justice | Probation Board for Northern Ireland |
| Economic and Social Research Council | Public Health Agency NI |
| Electoral Office for Northern Ireland | Public Prosecution Service |
| HM Revenue & Customs | The Executive Office |
| Home Office | |

During the year none of the board members, members of the key management staff or other related parties have undertaken any material transactions with the Agency.

18. Events after the Reporting Date

There were no events occurring after the reporting date that required disclosure.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 1 July 2024.

Appendix 1: Acronyms

| Acronym | Details |
|-----------|--|
| AB | Agency Board |
| ADRC | Administrative Data Research Centre |
| ADR NI | Administrative Data Research Northern Ireland |
| ADR UK | Administrative Data Research United Kingdom |
| ALB | Arm's Length Body |
| AME | Annually Managed Expenditure |
| AO | Accounting Officer |
| AppsNI | ApprenticeshipsNI |
| ARC | Audit and Risk Committee |
| BAIM | Business Area Information Manager |
| BEIS | Department for Business, Energy and Industrial Strategy |
| BSO | Business Services Organisation |
| C&AG | Comptroller and Auditor General |
| CARE | Career Average Revalued Earnings |
| CCM | Cost Cap Mechanism |
| CETV | Cash Equivalent Transfer Value |
| CHS | Continuous Household Survey |
| CJO | Criminal Justice Organisations |
| CM | Content Manager |
| CoA | Court of Appeal |
| CPI | Consumer Prices Index |
| CSP | Civil Service Pensions |
| CSU | Central Survey Unit |
| CSV | Comma Separated Values |
| DAERA | Department of Agriculture, Environment and Rural Affairs |
| DAO | Dear Accounting Officer Letter |
| DE | Department of Education |
| DEA | Digital Economy Act |
| DEL | Departmental Expenditure Limit (in accounts) |
| DfC | Department for Communities |
| DfE | Department for the Economy |
| DfI | Department for Infrastructure |
| DoF | Department of Finance |
| DoF NISRA | NISRA branches located within DoF |
| DoH | Department of Health |
| DoJ | Department of Justice |
| DP | Deputy Principal |
| DPA | Data Protection Act |
| DPIA | Data Protection Impact Assessment |
| DSA | Data Sharing Agreement |

| | |
|---------|--|
| DPO | Data Protection Officer |
| DPGN | Data Protection Guidance Notes |
| ECNI | Equality Commission for Northern Ireland |
| EFDNI | Employers for Disability Northern Ireland |
| EHSSG | English Health Statistics Steering Group |
| EIR | Environmental Information Regulations |
| ELMS | Economic and Labour Market Statistics |
| EOL | Education Outcomes Linkage |
| ESRC | Economic and Social Research Council |
| EU | European Union |
| FOI | Freedom of Information |
| FReM | Financial Reporting Manual |
| FRS | Family Resources Survey |
| GAD | Government Actuary's Department |
| GDPR | General Data Protection Regulation |
| GIS | Guaranteed Interview Scheme |
| GRO | General Register Office |
| GSS | Government Statistical Service |
| HMRC | His Majesty's Revenue and Customs |
| HRCS | Human Resource Consultancy Services |
| HTML | Hypertext Markup Language |
| HSC | Health and Social Care |
| IA | Information Assurance |
| IAO | Information Asset Owner |
| IAS | International Accounting Standard |
| IBSS | Integrated Business Survey IT Systems |
| ICO | Information Commissioner's Office |
| IFRS | International Financial Reporting Standards |
| IJSD | International Job Shadow Day |
| iLAB | Innovation Lab |
| INSIGHT | Investment, Network, Standards, Improvement, Good governance, |
| IT | Information Technology |
| K2N | Knock to Nudge |
| KPI | Key Performance Indicator |
| LCM | Legislative Consent Motion |
| LGBTQ+ | Lesbian, Gay, Bisexual, Transgender and Queer (or Questioning) |
| LSA | Legal Services Agency |
| LFS | Labour Force Survey |
| LMS | Labour Market Survey |
| MLA | Member of the Legislative Assembly |
| MPMNI | Managing Public Money in Northern Ireland |
| NI | Northern Ireland |
| NIAO | Northern Ireland Audit Office |

| | |
|-----------|---|
| NICS | Northern Ireland Civil Service |
| NICSHR | Northern Ireland Civil Service Human Resources |
| NINIS | Northern Ireland Neighbourhood Information Service |
| NIO | Northern Ireland Office |
| NIROS | Northern Ireland Registration Office System |
| NISRA | Northern Ireland Statistics and Research Agency |
| NISRA DoF | NISRA branches located within DoF |
| OBA | Outcomes Based Accountability |
| ONS | Office for National Statistics |
| OSR | Office for Statistics Regulation |
| PBNI | Probation Board of Northern Ireland |
| PCSPS(NI) | Principal Civil Service Pension Scheme (Northern Ireland) |
| PfG | Programme for Government |
| PFI | Private Finance Initiative |
| PHA | Public Health Agency |
| PPSNI | Public Prosecution Service Northern Ireland |
| Power BI | Power Business Intelligence |
| PRONI | Public Record Office of Northern Ireland |
| PSNI | Police Service of Northern Ireland |
| PSP&JO | Public Service Pensions and Judicial Offices |
| PSR | Public Search Room |
| R | R programming language |
| RAG | Red Amber Green Status (Risk Management) |
| RAP | Research and Analysis Project |
| RAP | Reproducible Analytical Pipelines |
| SAR | Subject Access Request |
| SCB | Statistical Co-ordination Branch |
| SCS | Senior Civil Service |
| SeRP | Secure Electronic Research Platform |
| SIM | Support Information Manager |
| SIRO | Senior Information Risk Officer |
| SMF | Senior Management Forum |
| SMT | Senior Management Team |
| SoCF | Statement of Cash Flows |
| SoCiTE | Statement of Changes in Taxpayers' Equity |
| SoCNE | Statement of Comprehensive Net Expenditure |
| SoFP | Statement of Financial Position |
| SQL | Structured Query Language |
| SSB | Statistical Support Branch |
| TECH LAB | Technology and Support Lab |
| TEO | The Executive Office |
| TP | Temporary Promotion |
| TSA | Tourism Satellite Account |

| | |
|------|--|
| UK | United Kingdom |
| UKSA | United Kingdom Statistics Authority |
| VARS | Vital Statistics and Administrative Research and Support |
| VAT | Value Added Tax |
| WMS | Written Ministerial Statement |