

**Northern Ireland Statistics and Research Agency (NISRA)**

**Annual Report and Accounts  
For the year ended 31 March 2020**

*Laid before the Northern Ireland Assembly  
under section 11(3) (c) of the Government Resources  
and Accounts Act (Northern Ireland) 2001  
by the Department of Finance  
on  
18 September 2020*



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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 (NI) and was established on 1 April 1996. The administration of the marriage and civil partnership law in Northern Ireland is the responsibility of 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. We provide our services to a wide range of Government Departments and Non-Departmental Public Bodies, as well as Local Councils to assist the policy development process and the delivery of their business objectives. The insight we provide guides the decisions of others. NISRA conducts the Census of Population every 10 years which every household in Northern Ireland must complete by law. It is used by central and local government, health and education authorities and other organisations to plan and provide future services. The next Census will take place in March 2021.

Our statisticians also make an important contribution to the current draft outcomes based Programme for Government (PfG), providing the data underpinning the vast majority of the 49 Population Indicators and assisting policy colleagues, and other stakeholders, in developing a greater understanding of the data, including at performance level.

### **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, 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.

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

## 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 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 risk, control 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 three Non-Executive independent Members, currently John Smyth, Elizabeth Ensor and Tom Taylor. The Committee is chaired by an independent Non-Executive Member of the Departmental board (Tom Taylor) and during this reporting period, operated under the best practice guidance in accordance with the Audit and Risk Assurance Committee Handbook (NI) 2018.

The Committee met on four occasions during the course of 2019-20. The Corporate Risk Register was provided to all meetings and the Committee reviewed, in detail, risks in relation to:

- The 2021 Census;
- Census preparations;
- Meeting customer needs and expectations
- Information management and data security;
- Business continuity and the impact of COVID-19
- Financial control
- Application of the Code of Practice for Statistics
- Staff absence
- Production of key Economic Statistics;
- Modernisation of Statistical Data Collection Infrastructure;
- Impact of leaving the EU

## Chief Executive Overview

Like many other public sector bodies NISRA has witnessed an increased demand for services against a backdrop of constrained resourcing and changes to the context in which it operates. Despite this NISRA continues to provide a high quality service to its customers, supporting policy colleagues, delivering its Official Statistics Work Programme (Impact 1 (vi)) and engaging effectively with users (Trust 1 (ii)). NISRA has also continued to provide a high quality and cost-effective civil registration service against the backdrop of a much increased demand for certificates.

The return of the Executive in January 2020 was a return to the normal operations of democratic institutions and the opportunity to advance important legislation relevant to the Agency. The 2021 Census legislation was approved by the Executive in March 2020. Legislation to allow for same-sex marriage and opposite sex civil partnership was introduced in Westminster in 2019 and took effect in January 2020.

This year NISRA published its five year plan <https://www.nisra.gov.uk/publications/nisra-corporate-plan-2019-24>. This was developed with the involvement of staff right across the Agency and provides us with a compass for where we want to get to and the kind of organisation we want to be. Our colleagues, customers and stakeholders across the NICS and the wider public sector tell us that we are delivering what they need and to a high standard. They value both our independence and our trusted status and the support we provide to public policy makers. But the context in which we operate has changed.

The Digital Economy Act (DEA) provides new gateways to share and link data for the production of statistics and research and the General Data Protection Regulation (GDPR) strengthens the requirements to be transparent about what we do with data and how we protect it. There is increased demand for sound evidence particularly as the draft Programme for Government has data at its centre. Citizens have become used to having access to instant information so improving the timeliness and accessibility of the information we produce becomes critical if we are to remain relevant.

A mission-critical task for the Agency will be the successful delivery of the 2021 Census. The results of this work will be used by Government to determine future resource allocations for key public services including health and education. Access to administrative data will in some instances add to or replace what we currently collect whilst in others it will provide more frequent observations or improve the ability to drill down to lower levels of granularity.

Like all areas of government, we are being asked to do more with less. We will have to continuously review our business model to ensure we are cost effective, represent value for money and continue to provide high quality services whilst ensuring that our people are fully equipped, professionally and personally, to maintain our position as the lead NI analytical and research body.



To help deliver these outcomes the Agency Board has committed to implementing a Transformational Programme designed to produce the changes our customers, stakeholders and staff have asked for and that are demanded by the environment in which we now work. The Programme will encompass a range of activities grouped under the headings of Culture, People, Structure, Collaboration, Data and Legislation.

Our annual Business Plan in the form of a Balanced Score Card sets out the actions we will take over the next 12 months to make progress against our longer term priorities described in the NISRA Corporate Plan.

This year saw the development and spread of the Coronavirus (COVID 19) global pandemic which impacted on all activities but especially on civil registration. Emergency legislation was introduced to change how deaths are registered and this came into force on 26 March 2020.

The emergence of the crisis also saw an increased demand for NISRA services in the areas of health surveillance, death reporting and modelling for operational purposes. The Agency moved swiftly to reshape how the work gets done, moving to remote working as well as responding to demands for new data. Crucially measures were put in place to keep the vitally important registration service operating under new conditions. Business and social survey needs changed and face-to-face interviewing moved to telephone interviews – NISRA demonstrated its responsiveness as an organisation to fast-moving and fast-changing user needs.

The Agency has achieved the key Departmental target of preparing for the 2021 Census (see page 11). Further detail on NISRA's performance against all of the targets is included in the NISRA Balanced Scorecard Section at pages 12 to 21.

## Highlights of the Year

Same-sex marriage and opposite sex civil partnerships became legal in Northern Ireland on 13 January 2020 following the introduction of legislation in Westminster. This required delivering significant changes to the processes and systems on an exceptionally tight timescale. This priority work was delivered successfully and the first ceremonies took place in the week beginning 10 February 2020.

Preparations for the 2021 Census advanced considerably this year, with a large-scale rehearsal taking place in October 2019. In total just under 10,000 households responded to the rehearsal and this provided an excellent test of the new systems and services in the predominantly online Census planned for March 2021. Earlier in the year an amendment was made to the Census Act (1969) to allow a new voluntary question on sexual orientation in the 2021 Census. At the end of the year the NI Executive agreed the policy position on the Census and this led to the draft 2021 Census Order undergoing policy scrutiny in the Assembly. These two steps (rehearsal and legislation) were two key Departmental targets achieved this year.

This year saw a continued interest in understanding trade in advance of exiting the EU on 31 January 2020. Whilst trade flows between UK/NI and the EU are routine statistical outputs, there was an increased interest in trade flows within the UK and on a north south basis. The Agency prioritised this work to provide support to the Northern Ireland Civil Service (NICS) and Whitehall colleagues and help inform their decision making. NISRA also continued to update EU Exit related analysis on our website to inform public debate, <https://www.nisra.gov.uk/statistics/economy/eu-exit-analysis>, as well as updating “NI: in Profile”, published for the first time last year, that brings together the key trends in society and the economy in an easily accessible resource pack, <https://www.nisra.gov.uk/statistics/ni-summary-statistics/ni-profile>.

NISRA continued to support the new outcome-based accountability draft PfG under the new Outcomes Delivery Report format <https://www.executiveoffice-ni.gov.uk/publications/outcomes-delivery-plan-201819-mid-year-report>. This approach is highly data dependent and NISRA statisticians across the NICS worked collaboratively and with their departmental colleagues to produce both population indicators and performance level report cards.

The Agency has continued to invest in the outworkings of the UK Digital Economy Act which provides for access to administrative data for the purpose of producing statistics and research. Public administration is increasingly delivered digitally, changing the way data are generated. Administrative data could enhance or potentially replace data currently collected purely for the purposes of statistics, thus delivering efficiencies and cost savings. A move to use more administrative data requires new methods, techniques and skills in both analysing and managing these datasets.

The Agency built on the renewed investment from the United Kingdom and Republic of Ireland as part of the Administrative Data Research Partnership. This recognises the work already

achieved via the earlier investment but with a more solid focus on meeting the analytical requirements of government. The presence of NISRA analysts right across NI departments, their Agencies, Non-Departmental Public Bodies and Local Government Districts, places us at the interface between available administrative data and decision makers. This investment included resource for NISRA to develop analyses using administrative data. The first output from this on drug related deaths was published on 24 March 2020.

NISRA has also continued to provide its social survey research service to NI government and the wider public sector, with its 300 survey interviewers approaching some 50,000 households across 13 different surveys, seeking their cooperation on a wide range of topics including the labour market, health, crime and well-being. In addition, nearly 20,000 people were interviewed through our passenger surveys with a further 8,000 children aged 11-16 being interviewed as part of the ongoing Young Persons' Behaviour & Attitudes Survey. Additional capital monies were effectively utilised to enhance the infrastructure underpinning NISRA's survey service and significantly boost the sample sizes of those surveys integral to the delivery of robust PfG indicators.

NISRA also continued to administer 11 different business surveys which helped inform and monitor the performance of the NI and UK economies and labour markets, collating some 70,000 returns from local businesses. Importantly, around 60% of returns were filed electronically, making our processing more efficient and cost effective while reducing the burden on businesses, of which we are very mindful. Work on the development of an outputs based quarterly GDP measure made good progress, building on the Northern Ireland Composite Economic Index methodology, while strengthening the measurement of public sector output. Results from this important new measure will considerably enhance NISRA's current package of economic indicators in the next financial year.

The undoubted highlight of the year has been the way in which the staff have lived by the values that we set out in the Corporate Plan. They have been innovative in the face of crisis, have worked collaboratively to help each other achieve objectives, have gone above and beyond in finding solutions when presented with difficulties. They have made me proud every day.

## General Register Office (GRO) Operations

Between April 2019 and March 2020 the GRO processed 103,668 certificates, with 100% of priority certificate applications and 95% of standard certificate applications, fulfilled within target timescales (one and five working days respectively).

Additionally, GRO processed 2541 Casework Cases including re-registrations, adoptions, name changes, corrections, approval of religious officiants and humanist celebrants. All were completed within the target timescale of 15 working days.

In Northern Ireland the public has the option of either a religious or a civil marriage ceremony. Civil weddings can now be carried out by either Registrars or by Humanist Celebrants. Between April 2019 and March 2020, 20 Humanist Celebrants carried out 179 civil weddings, Registrars carried out 2,663 civil weddings and there were 4,346 religious weddings carried out in the same period. Registrars also carried out 97 civil partnership registrations.

Some 1062 members of the public visited the Public Search room in Colby House. The demand for the terminals installed in the Public Records Office of Northern Ireland (PRONI) continues at a high level, with customers taking advantage of the city centre location and the availability of other Public Records onsite. Fifty six thousand, nine hundred and eighteen (56,918) searches of GRO records from the PRONI terminals were recorded between April 2019 and March 2020 with 26,922 recorded from terminals in the GRO Public Search room.

GRO registered 13,666 new accounts on the Family History website. There were 1,135,460 searches carried out, the most popular being the free index search which accounted for 997,678 searches.

As well as internal NICS seminars, GRO staff have given presentations to a number of local family history societies during 2019-20. The questions asked at the meetings indicate the high level of interest in GRO records and in the expertise the staff have in assisting the public with general queries and specific searches.

In July 2019, the UK Government announced that it would introduce legislation for same sex marriage and opposite sex civil partnerships in Northern Ireland. The GRO team were able to put in place the processes and IT required within an extremely compressed timescale and the first same sex marriage and opposite sex civil partnership took place in week commencing 10 February 2020.

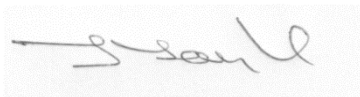
## **Non-Executive Directors' Report**

NISRA ARC members are Liz Ensor, John Smyth and myself as Chair of the committee.

During the financial year we met on four occasions and reviewed a number of issues including:

- Reports detailing the financial position of NISRA on both Revenue and Capital budgets;
- Official Statistics update;
- Preparation for the 2021 Census;
- Mid-year and annual Governance Statements;
- NISRA Corporate Risk Register issues;
- Internal Audit Reports including Direct Award Contracts;
- External Audit Reports including the Annual Report & Accounts; and
- Monitoring of NISRA progress in clearing Internal and External Audit Recommendations.

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

A handwritten signature in black ink, appearing to read 'Tom Taylor', is written over a light grey rectangular background.

**Tom Taylor**

NISRA Chair Audit and Risk Committee

# PERFORMANCE ANALYSIS

## Targets

A Balanced Scorecard set out our objectives for 2019-20 and the initiatives and measures that we took towards achieving those outcomes.

## Performance against Targets

The Agency had one key departmental target for the year 2019-20, which was achieved. The results have been confirmed as accurate by DoF Internal Audit and are summarised in the section below.

Performance against the key departmental target is summarised in the NISRA Balanced Scorecard Section at pages 12 to 20.

## NISRA DoF Target

<b>PRIORITY 4: Continue preparations for the successful delivery of the 2021 Census to ensure government policies, plans and services continue to be based on strong and accurate population evidence.</b>		
<b>Action</b>	<b>Status</b>	<b>Comment</b>
1. In Autumn 2019, undertake a large scale rehearsal of the Census systems and services	Green	Census Rehearsal Day was Sunday 13 October and follow-up work is ongoing. The public facing operational phase has (to date) worked well and stress tested the systems and services planned for the 2021 Census. The public facing phase was planned to close on Friday 15 November. A further statistical processing phase will be undertaken in the next few months. The Rehearsal will be fully evaluated and tweaks to the systems and services made to ensure that they are fit for purpose for 2021.
2. By March 2020, prepare secondary legislation to run a 2021 Census.	Green	The Census Order (2020) was approved by the Minister and the Executive at its meeting on 10 March. The Order was considered and approved by the DoF Assembly Committee on 18 March, and by the TEO Committee on 25 March, the Order was laid before the Assembly on 9 April. Draft Regulations that follow the Order have been prepared and these will be put before the Minister shortly.

## NISRA's Balanced Scorecard 2019-20

Quadrant	Objectives	Initiatives	Metrics	PfG Contribution
<b>Business</b>	<ul style="list-style-type: none"> <li>The Agency will remain within allocated budget.</li> <li>The Agency will optimise its efficiency through revised working practices to meet customer demand.</li> <li>The Agency will deliver outputs and provide services that support customer business needs.</li> </ul>	<ol style="list-style-type: none"> <li>Review organisational/ operational models.</li> <li>Review Agency Board remit and related structures.</li> <li>GDPR &amp; DEA compliance.</li> </ol>	<ol style="list-style-type: none"> <li>No overspend and underspend within 1.5% of baseline.</li> <li>% customers indicating they have used NISRA statistics in the policy/ decision making process.</li> <li>% general public that state they trust statistics produced by NISRA.</li> </ol>	
<b>Metrics</b>				
1	The Agency underspend was 2.2% of the allocated budget. This underspend exceeded the DoF limit, due entirely to unnecessary restrictions placed on the Agency regarding recruitment of staff to specific posts.			Amber
2	In the Customer Survey (March 2020) 34% of customers indicated that they have used NISRA statistics in the policy / decision making process. A new methodology was applied in this survey so there is no comparison with previous years. (Definition of customers for survey purposes: It was assumed that staff below a certain grade were less likely to utilise NISRA statistics. All NICS staff at Grade 7 and above were invited to take part in the survey, while staff at Deputy Principal (DP) and Staff Officer (SO) grades were sampled [to reduce the burden across the NICS]. Staff at Executive Officer grade and below were not invited to participate.			Green
3	Public Awareness of and Trust in Official Statistics was not produced, due to an 'irreparable issue with the source data ( <a href="https://www.nisra.gov.uk/publications/public-awareness-northern-ireland-statistics-and-research-agency-nisra-2018">https://www.nisra.gov.uk/publications/public-awareness-northern-ireland-statistics-and-research-agency-nisra-2018</a> )			Not Available
<b>Initiatives</b>				
1 & 2	<ul style="list-style-type: none"> <li>The Structure Transformation Project PID has been developed; due to the complex nature and sensitivities of the project objectives this project will be taken forward by SMT and identified subject experts.</li> <li>The Legislation Transformation Project PID has been developed and a Project team selected.</li> <li>The Agency continues to monitor and react to workforce requirements. Competitions are called as soon as process allows and, in the absence of sufficient permanent staff NISRA, NICS HR sources appropriately qualified statistical officers to backfill vacancies.</li> </ul>			Amber

	<ul style="list-style-type: none"> <li>• A Senior Management Team has been created which includes the CEO and Directors, the Business development Manager, the Deputy Registrar General, the Head of Business Support, and NICSHR and DoF Finance Business Partners. The role of the SMT is to regularly review and assess corporate risks, review the deployment of Agency resources and develop strategic responses to emerging issues. The SMT meets monthly.</li> <li>• The Collaboration Insight Project has created a peripatetic resource, known as the Hub, to manage the commissioning of and response to new work requests, (including qualitative research) where existing resource is unable to meet customer requirements. This has proved extremely successful to date.</li> </ul>	
3	<ul style="list-style-type: none"> <li>• Branches have reported they are compliant with GDPR and DEA legislation, including the relevant online training, and no breaches have been reported to the ICO. Relevant DSAs and SLAs are in place.</li> <li>• The NI Research Support Unit was the first in the UK to be accredited under DEA for enabling access to datasets by approved researchers.</li> </ul>	Green
<b>Other activities in support of objectives</b>		
<ul style="list-style-type: none"> <li>• BSO's pharmaceutical margin survey is being reviewed in order to develop options for improving both the frequency and timeliness of reporting (note - this is a non-public survey of pharmacy contractors to assess their profit margins and is used by the HCSB and DoH).</li> <li>• BSO has reviewed their operational models and BSO Information Unit is now organised into service area teams led at DP Statistician level and this has reduced risk of single point of failure on key projects.</li> <li>• On behalf of the Department for Communities, a review of Professional Services has been carried out. The recommendations of the review have been accepted by DfC's Senior Management Team and implementation has commenced.</li> <li>• As a result of this review DfC Professional Services Unit (PSU) has been established (November 2019), bringing together previously separate statistics and economics functions into one unit. Work has commenced to develop an analytics strategy, including an operating model to ensure that the work carried out by PSU meets the analytical needs of the Department.</li> </ul>		



Quadrant	Objectives	Initiatives	Metrics	PfG Contribution
<b>Customer</b>	<ul style="list-style-type: none"> <li>The Agency will respond effectively to requests for service.</li> <li>The Agency will maintain or improve overall customer satisfaction with its services.</li> <li>The Agency will engage and inform customers and stakeholders on the value of its services and strategic goals.</li> <li>The Agency will improve its level of brand recognition.</li> </ul>	<ol style="list-style-type: none"> <li>Establish current/ future demand for NISRA products and services.</li> <li>Develop the NISRA brand.</li> </ol>	<ol style="list-style-type: none"> <li>% customer satisfaction</li> <li>Agree/ disagree ratings (%): <ul style="list-style-type: none"> <li>a. NISRA staff are knowledgeable</li> <li>b. NISRA staff respond to my query promptly</li> <li>c. NISRA staff are helpful</li> <li>d. It is easy to find/ locate NISRA report/ data</li> <li>e. NISRA reports are easy to understand</li> <li>f. NISRA staff are courteous and treat customers with respect</li> <li>g. In my dealings with NISRA I am made to feel valued</li> </ul> </li> <li>Likelihood to recommend NISRA products and/ or services to colleagues</li> <li>% general public - awareness of NISRA</li> <li>% NICS staff - awareness of NISRA</li> </ol>	
<b>Metrics</b>				
1	The overall NISRA Customer survey satisfaction rate was 93%			Green
2	The NISRA Customer survey indicated customers have a very positive view of NISRA: <ul style="list-style-type: none"> <li>NISRA staff are knowledgeable (92%)</li> <li>NISRA staff respond to my query promptly (89%)</li> <li>NISRA staff are helpful (92%)</li> <li>It is easy to find/ locate NISRA report/ data (70%)</li> <li>NISRA reports are easy to understand (84%)</li> <li>NISRA staff are courteous and treat customers with respect (92%)</li> <li>In my dealings with NISRA I am made to feel valued (78%)</li> </ul>			Green
3	Customers' likelihood to recommend NISRA products and/ or services to colleagues (96%)			Green
4	In the Public Awareness of the Northern Ireland Statistics and Research Agency Survey, 35% of respondents were aware of NISRA. ( <a href="https://www.nisra.gov.uk/publications/public-awareness-northern-ireland-statistics-and-research-">https://www.nisra.gov.uk/publications/public-awareness-northern-ireland-statistics-and-research-</a>			Green

	<a href="#">agency-nisra-2018</a> ). Whilst this represents no change from the previous year, the Agency has plans to increase public awareness through future INSIGHT project work.	
5	The Customer Survey 2020 showed 95% of NICS staff were aware of NISRA.	Green
<b>Initiatives</b>		
1	The Work Programmes in several branches (BSO, DfC, DfI, DoH and DoJ) are reviewed annually to ensure that the work carried out by these branches meets the needs of key customers in the Department.	Green
2	As a first step to increasing brand awareness, a comprehensive brand refresh took place in the first half of 2019 which resulted in a suite of materials that have been deployed at outreach events and across NISRA publications.	Green
<b>Other activities in support of objectives</b>		
<ul style="list-style-type: none"> <li>• NICS HR has established a Management Information (MI) transformation project to ensure the production and dissemination of more robust HR analysis for use by all levels of management within the NICS. The initial focus has been on absence management, performance management and sick absence management compliance. Similar analysis is planned for other issues such as vacancy management, staff demographics, learning and development etc.</li> <li>• BSO has completed a user consultation on its plans to release topic specific publications (separately covering dental, pharmacy, general medical and ophthalmic services) rather than continuing to release these as a single Family Practitioner Services compendium. This has demonstrated an overwhelming demand for these new publications.</li> <li>• DfC's work programme is reviewed annually to ensure that the work carried out by the branch meets the needs of key customers in the Department. Work has commenced to develop an analytics strategy to ensure that the work carried out meets the Departments analytical needs.</li> <li>• DoH has met with policy colleagues from across the Department (November 2019) to establish the content of the Health Survey and associated work programme; further meetings have been held with key customers (early 2020) to agree the business plan for 2020-21.</li> <li>• DoJ established a cross divisional Research and Analysis Group with G5 membership from across the Department. As well as providing a mechanism to agree ASGs work plan at the start of the year, quarterly meetings of the group aim to bring a more strategic approach to how evidence is gathered. The first meeting was held in January 2020 with subsequent meetings planned for 2020-21.</li> </ul>		

Quadrant	Objectives	Initiatives	Metrics	PfG Contribution
<b>Processes</b>	<ul style="list-style-type: none"> <li>The Agency will seek ways to innovate and improve its service delivery and optimise efficiently.</li> <li>The Agency will be fully compliant with all relevant legislation, NICS and DoF policy and procedure and technical good practice.</li> </ul>	<ol style="list-style-type: none"> <li>Optimise recruitment process.</li> <li>Review opportunity for flexible/ specialist work.</li> <li>Increase standardisation of NISRA's products &amp; services.</li> <li>Standardise the statistical toolset.</li> </ol>	<ol style="list-style-type: none"> <li>Number of publications with major corrections.</li> <li>Number of publications with minor errors.</li> <li>Number of official statistics publications.</li> <li>Number of national statistics publications.</li> <li>Number of social science research reports published.</li> <li>% of official statistical outputs with process documentation.</li> <li>% of official statistical outputs with a documented quality assurance process.</li> <li>% of staff vacancies.</li> <li>Number of breaches of the Code of Practice for Statistics.</li> <li>Number of breaches of DPA and GDPR.</li> <li>Number and % of FOI requests processed on time.</li> </ol>	<ul style="list-style-type: none"> <li>We are an innovative, creative society, where people can fulfil their potential.</li> </ul>
<b>Metrics</b>				
1	In 2019-20 no publications were revised due to major corrections.			Green
2	In 2019-20 16 publications were re-issued due to minor errors.			Green
3	In 2019-20 NISRA published 248 official statistics outputs.			Green
4	Of the 248 official statistics outputs, 93 of these were National Statistics.			Green
5	In 2019-20 NISRA published 17 research reports. This excludes any research carried out for internal customers and research which was published as official statistics.			Green
6	67% of NISRA outputs published in 2019-20 had complete process documentation, with a further 28% of outputs having partial process documentation.			Green

7	95% of NISRA outputs published in 2019-20 had either fully or partially documented quality assurance processes.	Green
8	Permanent staff vacancies at March 2020 was 6.4% of the total permanent staff compliment.	Green
9	There were 12 reported breaches of the Code of Practice in 2019-20, including six release time breaches (T3.6), five pre-release access breaches (T3.3, T3.4) and one pre-announced release date breach (T3.1, T3.2). Details of all these breaches are published on the Authority's website ( <a href="https://www.statisticsauthority.gov.uk/publications-list/?type=breach-report">https://www.statisticsauthority.gov.uk/publications-list/?type=breach-report</a> ).	Green
10	NISRA had no reported DPA and GDPR Breaches.	Green
11	All FOI requests were processed on time.	Green
<b>Initiatives</b>		
1	Relevant NISRA managers have met with NICSHR Resourcing in order to investigate a means to expedite the recruitment process. All strands of the process were looked at with a view to parallel running. NISRA has also consulted with experts with regard to optimisation and validation of the testing process and adoption of General Service online testing methodology. Current NICS shared service processes are limiting further improvement.	Amber
2	<ul style="list-style-type: none"> <li>The People Transformation Project PID has been developed and a Project team selected. Early work has commenced on the identification and recruitment of staff with complimentary skills sets in support of the Structure Project, and a revised recruitment testing solution has been initiated.</li> <li>NISRA are constantly seeking ways to innovate and improve service delivery by reviewing work.</li> </ul>	Green
3	<ul style="list-style-type: none"> <li>The Sandpit Pilot has reported successfully on the provision of the standard platform and has now moved into phase II.</li> <li>The Collaboration project has delivered a peripatetic 'hub' team which is working on its business and charging model.</li> </ul>	Green
4	The Data Transformation Project PID has been developed and a Project team has been selected.	Amber
<b>Other activities in support of objectives</b>		
<ul style="list-style-type: none"> <li>BSO has developed interactive dashboards, charts and GIS type analyses using R to increase the utility and appeal of its statistical outputs.</li> <li>BSO's ongoing programme of automation, with wide range of fraud / probity reports, has now been automated for customer in-year with supporting change control documentation.</li> </ul>		

Quadrant	Objectives	Initiatives	Metrics	PfG Contribution
<b>People</b>	<ul style="list-style-type: none"> <li>We will strive to improve the level of our wellbeing.</li> <li>All Agency staff will receive relevant, identified training and skills development commensurate with their role and development needs.</li> </ul>	<ol style="list-style-type: none"> <li>Identify opportunities for collaboration.</li> <li>Develop our approach to recognising &amp; appreciating our people.</li> <li>Conduct a cultural survey &amp; action plan findings.</li> <li>Produce a new staff development strategy.</li> <li>Review role requirements across NISRA.</li> </ol>	<ol style="list-style-type: none"> <li>Number of collaborative<sup>1</sup> projects initiated.</li> <li>Number of collaborative projects completed.</li> <li>Number of days lost to sickness absence per staff member.</li> <li>% Overall staff satisfaction.</li> <li>% Employee Engagement.</li> <li>Number of staff training days per year per staff member.</li> <li>% of all NISRA staff indicating they have deployed training in their day to day work.</li> <li>% staff with PPA / PDP completed on time.</li> <li>% of staff exiting within one year of appointment.</li> </ol>	<ul style="list-style-type: none"> <li>We are a shared, welcoming and confident society that respects diversity.</li> <li>We are an innovative, creative society, where people can fulfil their potential.</li> </ul>
<b>Metrics</b>				
1	<ul style="list-style-type: none"> <li>The Collaboration Transformation Project has delivered the key output of a peripatetic NISRA Hub Team, which was deployed in October 2019. The project will now consider how to promote broader collaboration across the Agency.</li> <li>Several Collaboration projects are reported in the Initiatives section below.</li> </ul>			Green
2	Several Collaboration Projects have been ongoing in NISRA throughout the financial year, several examples have been specified in the Initiative section, two of which have been reported as complete.			Green
3	Sickness absence days lost per staff year equivalents 2019-20 – 7.5. Sickness absence days lost 2018-19 SYE (comparison) – 8.0.			Amber
4	A revised NISRA Induction process was developed and deployed in September 2019. The PID has been revised and a Project team selected to deliver on the wider objectives of the project.			Green
5	In the NICS People Survey, Employee Engagement for NISRA was 53% in 2019, in comparison to 55% in 2018.			Green

<sup>1</sup> The definition of collaborative is a project involving a project with participants outside the branch / department.

6	The 19/20 NISRA Training Plan was agreed by Agency Board in September 2019. Specialised / Technical training accounted for 1.2 days of training per year per staff member.	Green
7	In the NICS People Survey 2019 almost three quarters of NISRA Staff (2019: 74%, 2018: 73%) reported that they have received the training necessary to deliver their business objectives, and the majority of NISRA Staff (91%) reported they have the skills they need to do their job effectively (comparison to 87% in 201800).	Green
8	At the end of the financial year 77.4% of NISRA staff, for whom we have information, had an agreed 19/20 PPA/PDP.	Amber
9	The organisational exit rate (NISRA statistical staff exiting as a percentage of all statistical staff) at 31st March 2020 was 9.07% (33 staff). Twenty-two of these 33 staff (two thirds) exited to pursue developmental opportunities such as promotion.	Green
<b>Initiatives</b>		
1	Collaboration Projects Examples:	Green
	<ol style="list-style-type: none"> <li>1) The Collaboration project has delivered the key output of a peripatetic NISRA Hub Team which was deployed in October 2019, aimed at promoting broader collaboration across the Agency. This is operational and has provided collaborative help to CSU, DoF Information Management Branch and others.</li> <li>2) BSO has been collaborating with Swansea University in a pilot of their Secure eResearch Platform (SeRP). If successful, this initiative has the potential to offer, for the first time in NI, secure remote access to de-identified patient level datasets for health related research studies.</li> <li>3) BSO has also collaborated with DoH to look at the effectiveness of prescribing in stroke patients and, more recently, to provide detailed datasets of “at risk” patients for use in new Covid-19 monitoring dashboard (due for release).</li> <li>4) Council statisticians have worked with the relevant council staff in improving the address register and supporting Census staff communications with Councils.</li> <li>5) CSU staff have also worked with the Census Address Team to improve the quality of the NISRA Address Register (NAR).</li> <li>6) Dissemination Branch has worked with the Equality Commission to produce guidance for access to Section 75 data</li> <li>7) Criminal Justice statisticians have collaborated on standardising offence codes across their respective organisations.</li> <li>8) DfC staff have worked with ADR on two collaborative projects, the first project is linking social security benefits and census data to understand the health and social needs of disability benefit claimants.</li> <li>9) The second project used census data to provide detailed characteristics and circumstances of Irish language and Ulster Scots speakers in 2011, to assess the factors associated with changes in Irish language speaking from 2001 to 2011.</li> <li>10) In DfC a pilot analytics project has been initiated, involving statisticians and economists working collaboratively together to help design analytics outputs providing better access to information for the department.</li> <li>11) DfE has worked with DE, HMRC, DWP and DfC on the development of a Longitudinal Education Outcomes database; and collaborated with Census on the matching work.</li> </ol>	

- 12) DfE has worked with the Institute for Conflict Research producing a report on barriers to education for those affected by Paramilitarism.
- 13) DfE has produced an analysis of the Employer Skills Survey in collaboration with Economists within the Division.
- 14) DfE has collaborated with HMRC on linkage of earnings records to Apprenticeships data for National Minimum Wage campaign.
- 15) DfE and ELMS have worked together to develop a Better Jobs Index which is an Indicator in the draft PfG.
- 16) DfE has worked with LPS / ELMS / Invest NI on the Covid-19 25k scheme.
- 17) DfE, ONS, BEIS, Scotland and Wales, amongst others, have worked on the Low Carbon and Renewable Economy Survey.
- 18) A new data transmission process has been established between NISRA and DoH to ensure a legislative basis and protocol for data sharing with non-Departmental users.
- 19) DoJ has worked with the NI Research Support Unit to develop a project linking mortality and offending data.
- 20) DoJ has been collaborating with the Causeway data team with an aim of producing dashboards to monitor court case performance. This has allowed DoJ to deliver dashboards to Criminal Justice board meetings on a quarterly basis.
- 21) The Management Information (MI) transformation project has been collaborating with HRCS, with the aim of producing more robust HR analysis for use by all levels of management within the NICS. This has allowed HRCS to deliver monthly dashboards to departmental Board meetings.
- 22) VARS: The Census ASHE project, a collaborative project between Census, ELMS and RSU has commenced (April 2019). They are working together to create a Census-ASHE themed dataset as part of the latest ESRC funding round.

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>2,</li> <li>3,</li> <li>4,</li> <li>5</li> </ol> | <ul style="list-style-type: none"> <li>• The Transformation Project PIDs (Culture, People) have been developed and the People Project team selected. Work has commenced on the identification and recruitment of staff with complimentary skills sets in support of the Structure Project and a revised recruitment testing solution has been initiated.</li> <li>• The Cultural Survey did not happen, due to insufficient resources.</li> <li>• NISRA maintains a fully equipped training suite which is used in delivering bespoke in house training courses, enabling all staff to be fully trained in the requirements of their respective jobs.</li> <li>• BSO has begun a programme of training its staff in use of R suite of open source packages using Data Camp and other in-house training including awareness workshops.</li> <li>• During 2019-20 a number of wellbeing activities were promoted throughout NISRA. These have included early morning yoga sessions, relay teams entered in the Belfast marathon, free gym class sessions offered in Anytime Fitness and a number of Wellbeing messages and seminars issued to all staff throughout the year. Alongside this, fundraising activities have been organised to raise awareness and funds for charities including Macmillan and Jeans for Genes.</li> </ul> |
|---|--|

Amber

# INFORMATION MANAGEMENT

NISRA is an information-based and data-driven business. The service it delivers to customers, whether internal or external, depends on how well it can use information to aid decision-making and analysis, and thereby meet its business objectives. This information needs to be recorded and stored in a shared area that allows easy access and published in an appropriate manner. NISRA also continues to publish high value datasets on the OpenDataNI portal.

## Personal Data

NISRA is fully committed to complying with the Data Protection Act (DPA) 2018 / General Data Protection Regulation (GDPR). Within the meaning of the Act, the Department 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 / GDPR with all staff through e-mails, aide-memoirs, Data Protection Guidance Notes (DPGN's), Departmental Intranet updates, Departmental / Team briefs etc.;
- IAO's and relevant staff attend DP / GDPR Awareness Sessions delivered by the Information Commissioner's Office (ICO) and Departmental DPO;
- NISRA has robust policies in place which support GDPR in line with Departmental guidance;
- guidance is issued to all NISRA staff i.e. Data Protection Impact Assessments / Data Breach Management Plan / Data Sharing Agreements / Contracts etc.;
- GDPR on-line training is completed by all staff including Agency staff;
- NISRA ensures that all holdings of personal data are compliant with GDPR requirements, identifying the lawful basis for processing;
- NISRA branches regularly review the Departmental on-line 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;
- 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 are shared with other organisations, with completion of Data Sharing Agreements, with details logged in the Department's Data Sharing Agreement 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 2019 and 31 March 2020.

NISRA's IAOs provide annual input to the Senior Information Risk Owner on the security and use of their information asset and provide Information Assurance Stewardship Statements twice yearly, which are recorded in the NISRA Governance Statement.

## FINANCIAL REVIEW

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

	<b>2019-20</b> <b>£000</b>	<b>2018-19</b> <b>£000</b>	<b>2017-18</b> <b>£000</b>
Revenue from contracts with customers	(18,225)	(17,267)	(16,469)
<b>Total operating income</b>	<b>(18,225)</b>	<b>(17,267)</b>	<b>(16,469)</b>
Staff costs	25,010	22,412	20,437
Purchase of goods and services	2,590	2,610	2,646
Depreciation and impairment charges	1,649	1,527	1,309
Provision expense	–	–	45
Other operating expenditure	6,785	5,780	5,055
<b>Total operating expenditure</b>	<b>36,034</b>	<b>32,329</b>	<b>29,492</b>
<b>Net expenditure for the year</b>	<b>17,809</b>	<b>15,062</b>	<b>13,023</b>

The net resource expenditure for the year excluding non-cash expenditure was £12.7m against the closing excluding non-cash budget position of £13.0m. The underspend was due mainly to lower salary costs from those forecast due to difficulties in filling vacancies throughout the year.

The Agency employed an average of 567 staff during the financial year and total staff costs were £25,010k (2018-19 £22,412k). The increase is due to filling of vacancies and the 2021 Census contributing to average staff numbers increasing from 541 to 567 over the year.

Other operating expenditure (excluding non-cash items, see note 3 in the Financial Statement section) has increased to £3,369k (2018-19 £3,169k) mainly as costs increase in preparation for Census 2021.

The Agency has been allocated an indicative opening budget of £20.3m for 2020-21. The increase in funding from 2019-20 is due to increased costs of Census 2021.

## LONG TERM EXPENDITURE TREND

	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
	<b>Outturn</b>	<b>Outturn</b>	<b>Outturn</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Total Resource DEL	36,034	32,329	29,492
Of which:			
Staff costs	25,010	22,412	20,437
Purchase of goods and services	2,590	2,610	2,646
Other operating expenditure	6,785	5,780	5,055
Depreciation and impairment charges	1,649	1,527	1,309
Total Resource AME	-	-	45
Of which:			
Provision expense	-	-	45

In 2019-20 the increase is mainly due to increased spend on preparatory work for Census 2021 and subsequent increase in whole time equivalent staff numbers.

Census funding will continue to increase until completion of the Census. Additional funding of approximately £7M has been made available for Census 2021 in 2020-21.

## AUDITORS

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. He is head of the Northern Ireland Audit Office (NIAO); he and his staff are wholly independent of the Agency and he reports his findings to the Northern Ireland Assembly.

The audit of the financial statements for 2019-20 resulted in a notional audit fee of £19,400 (2018-19: £19,400) and is included in the operating expenditure in the Statement of Comprehensive Net Expenditure.

During 2019-20 the Agency did not purchase any non-audit services from its auditor.

## **EVENTS AFTER THE REPORTING PERIOD**

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

## **PAYMENT 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 85% (2018-19: 88%) of invoices paid to suppliers within 10 working days. The Agency achieved an average of 93% (2018-19: 96%) of invoices paid within 30 calendar days.

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

## **SUSTAINABILITY AND ENVIRONMENTAL INITIATIVES**

NISRA through its occupancy of Colby House, continues to follow Departmental guidance as set out in the Department's Office Estate Energy Efficiency and Carbon Reduction Plan 2017-18 – 2019-20 which is aimed at improving energy efficiency across the Northern Ireland Civil Service Estate.

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; promoting full usage of the NICS Records Management systems; encouraging double sided and monochrome photocopying / printing in instances where it is necessary to print documents; and using recycled paper. Receptacles have been made available to facilitate recycling of paper, cans, plastics 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.

**This Performance Report is approved and signed**



**Siobhan Carey**

Accounting Officer, Registrar General and Chief Executive

11 September 2020

# **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 Research and Agency's (NISRA) 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 2020.

### Management

Ministerial responsibility for the Agency for the 2019-20 financial year rested with the Department of Finance). During this reporting period Siobhan Carey CBE, was the Registrar General and Chief Executive [and thereby Accounting Officer] and was responsible to the Minister of Finance for the management of the Agency's performance, operations and finances. (In the absence of a Minister in 2019-20 the Accounting Officer was responsible to the Permanent Secretary of the Department of Finance.)

### Agency Board

The Chief Executive was assisted in the management of the Agency by the Agency Board comprised of three Grade 5 Statisticians, eleven Senior Principal Statisticians, one Administrative Senior Principal and two Administrative Grade 7s. The Board advises the Chief Executive on strategy and major issues of Agency policy and is responsible for ensuring the effective operation and performance of NISRA.

The Agency Board members during the year were as follows:

Ms S Carey	Chief Executive and Registrar General
Dr T Power	Director of Analysis
Dr D Marshall	Director of Census and Population Statistics
Mr B Green	Director of Sources
Dr S Donnelly	Head of Criminal Justice and Secondments
Dr K Sweeney	Head of Central Survey Unit
Dr J Gillan	Head of EU Exit and Statistics of Trade
Dr E Mooney	Head of Information and Analysis Directorate DoH
Mrs M Crawford	Head of NICSHR Analytics and Workforce Planning
Mr A Fitzpatrick	Head of Census Office
Mr M Mayock	Head of Information and Registration Unit BSO
Mrs N Fisher	Head of Analytical Services Unit DfE
Mr G Colgan	Head of Economic and Labour Market Statistics
Ms D Lyness	Head of Demographic Statistics
Mr P McKillen/ Mr P Martin/	Head of Analytical Services DfC [shared from April 2019]

Mrs C McCallion  
Mr D Patterson      Head of Business Development  
Mrs K Walker        Deputy Registrar General  
Mrs J Hyvart         Head of Business Support (Board member to January 2020)

A Senior Leadership Group (SLG), comprised of Agency Board and Grade 7 Statistical / Administrative Heads of Branches, supports and advises the Chief Executive in the formulation, implementation and review of Agency policies. The SLG is in turn supported by a series of working groups that deal with cross-Agency issues remitted to them by the Board.

### **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 / General Data Protection Regulation (GDPR). The Agency acts in accordance with a number of Departmental policies to ensure the safe handling of personal information - the Departmental Data Protection Policy, Information Security Policy, Records and Information Management Policy, Access to Information Policy and Data Breach Management Plan.

No reportable data breaches were identified between 1 April 2019 and 31 March 2020 within 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 Departmental 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 2019-20 NISRA dealt with 6 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, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the 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, as far as she is aware, there is no relevant audit information of which the Agency's auditors are unaware, and she has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the Agency's auditors are aware of that information.

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

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*.

## 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. In the absence of a Minister in 2019-20 the Accounting Officer was responsible to the Permanent Secretary of the Department
- The Accounting Officer has responsibilities for the overall day-to-day leadership and management of the Agency, making regular reports to the Minister\* on performance and progress.
- The Agency Board is responsible for reviewing the strategic direction of the Agency, monitoring performance at the corporate level and ensuring that adequate governance controls are in place. The Agency Board comprises three Grade 5 Statisticians, eleven Senior Principal Statisticians, one Administrative Senior Principal and two Administrative Grade 7s.

The Agency Board members are listed in the Directors' Report on page 29. The Agency Board met 10 times during the year and was attended as follows:

(Orange colour indicates attendance)

	April 2019	May 2019	June 2019	July 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020
Siobhan Carey	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange
Tracy Power	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	White	Orange	Orange
David Marshall	Orange	Orange	White	White	Orange	Orange	Orange	White	Orange	White	Orange
Kevin Sweeney	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange
James Gillan <sup>1</sup>	White	White	White	White	White	White	White	White	White	White	White
Sandy Fitzpatrick	Orange	Orange	Orange	White	Orange	Orange	Orange	Orange	Orange	White	Orange
Brian Green	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange	Orange
Eugene Mooney	Orange	White	Orange	Orange	Orange	Orange	Orange	White	Orange	Orange	Orange
Stephen Donnelly	Orange	White	Orange	Orange	White	Orange	Orange	Orange	Orange	Orange	Orange

Michelle Crawford											
Jacque Hyvar <sup>3</sup>											
Gerard Colgan <sup>2</sup>											
Kathie Walker <sup>4</sup>											
Martin Mayock											
Nicola Fisher											
Deborah Lyness											
David Patterson											
Paul McKillen <sup>2</sup> / Peter Martin <sup>2</sup> / Celeste McCallion <sup>2</sup>											

<sup>1</sup> – Unavailable

<sup>3</sup> – Withdrew from January 2020

<sup>2</sup> – Temporary capacity

<sup>4</sup> – Temporary promotion to Senior Principal from September 2019

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 2020.

## Context

The overall aim of the Department 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 wellbeing.

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 by
- 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.

## 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 three independent members and functions in accordance with best practice contained in the Audit and Risk Assurance Committee Handbook (NI) 2018 issued under DAO (DoF) 3/18 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 ARC's with a mid-year and end-year Stewardship Statement; and
- the Agency adheres to and promotes the Department's 'Raising Concerns Policy'.

The Departmental targets for 2019-20 have been achieved and have been validated by DoF Internal Audit. The Agency performance against Balanced Scorecard targets is published on pages 13 to 21 of this report.

## Agency Performance

The NISRA Business Plan 2019-20 sets out the Agency's objectives for the year against which performance is reported and monitored. Progress against plan is

regularly reported to Agency Board providing details of actual results against target (Ministerial and Chief Executive) and a narrative on the actions taken to deliver the expected outcomes.

## **Accounting Officer**

The Department has designated the Chief Executive as the Accounting Officer (AO) for NISRA. The responsibilities of an AO include, ensuring propriety and regularity of the public finances for which an Accounting Officer is answerable, the keeping of proper records and for safeguarding NISRA assets as set out in the 'Accounting Officer's Memorandum' issued by DoF and published in 'Managing Public Money in Northern Ireland'.

The AO has responsibility for maintaining a system of sound internal control that supports the achievement of Agency policies, aims and objectives set by the Minister of Finance, whilst safeguarding public funds and Agency assets, for which they are responsible, in accordance with the responsibilities assigned to them by 'Managing Public Money in Northern Ireland' (MPMNI).

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 11 occasions in 2019-20. 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 interests were declared by members for the Agency Board for the year ended 31 March 2020.

In response to a request from the Departmental Permanent Secretary, the Agency has obtained declarations of interest from all DoF based Agency staff at DP to Grade 7. Again no 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 4 occasions in 2019-20, attended by its Non-Executive Members as follows:

	Date 1	Date 2	Date 3	Date 4
Tom Taylor	22 May 2019	25 June 2019	15 October 2019	19 February 2020
John Smyth	22 May 2019	25 June 2019	15 October 2019	19 February 2020
Liz Ensor	22 May 2019	25 June 2019	15 October 2019	19 February 2020

In the absence of the Northern Ireland Assembly no ministerial directions were received by NISRA during 2019-20.

### 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 2019-20. 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.

Internal Audit completed a programme of audits during 2019-20 and in his Annual Report the Head of Internal Audit provided NISRA with a satisfactory audit opinion. Further details on the Internal Audit output for the year are included in the following section, 'Significant Internal Control Problems'.

The Agency maintains Information Risk Registers in each Business Area which are linked into 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 output is monitored and assessed by the Office for Statistics Regulation (OSR), which is the regulatory arm of the UK Statistics Authority. During the year, ten of NISRA's National Statistics and official statistics products were assessed for compliance with the Code of Practice and all outputs, where an outcome was declared within the year, were successfully

designated as National Statistics or had the National Statistics status confirmed. No outputs failed to achieve National Statistics designation.

## **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.

Whistle blowing 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 whistle blowing during the year.

## **Significant Internal Control Problems**

DoF Internal Audit undertook the following audits during 2019-20:

- Review of NISRA Economic & Labour Market Statistics Branch (ELMS) – IA 20/19
- Review of NISRA Dissemination Branch - IA 27/19
- Validation of Targets - IA 05/19

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 the 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 Group 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 2019-20.

## **REMUNERATION AND STAFF REPORT**

### **Remuneration Policy**

The pay policy for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is normally approved by the Minister of Finance. In the absence of an Executive, the Department of Finance's Permanent Secretary has set the 2019-20 NI public sector pay policy (October 2019) in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. The pay award for NICS staff, including SCS staff, for 2019-20 has been finalised and paid during July 2020.

The pay of SCS is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima 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 otherwise.

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

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org)

### **Remuneration 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 (including salary) and pension entitlements (Audited)

	2019-20			2018-19		
Officials	Salary £000	Pension Benefits * to nearest £1,000)	Total £000	Salary £000	Pension Benefits* to nearest £1,000)	Total £000
<b>Siobhan Carey</b>	96-100	33	130-135	96-100	9	106-110
<b>Gerard Colgan</b>	56-60	43	100-105	56-60	24	80-85
<b>Michelle Crawford</b>	60-65	24	86-90	60-65	20	80-85
<b>Stephen Donnelly</b>	30-35 (60-65 FYE)	20	50-55 (80- 84 FYE)	60-65	1	66-70
<b>Nicola Fisher</b>	56-60	31	90-95	56-60	38	96-100
<b>Alexander Fitzpatrick</b>	60-65	5	66-70	60-65	14	76-80
<b>James Gillan</b>				56-60	23	80-85
<b>Brian Green</b>	70-75	32	100-105	66-70	35	100-105
<b>Deborah Lyness</b>	56-60	32	86-90	30-35 (FYE 56-60)	22	56-60 (FYE 80- 85)
<b>David Marshall</b>	70-75	24	96-100	70-75	4	76-80
<b>Martin Mayock</b>	56-60	35	90-95	56-60	32	90-95
<b>Eugene Mooney</b>	60-65	12	76-80	60-65	7	70-75
<b>David Patterson</b>	56-60	125	180-185	15-20 (FYE 56-60)	60	76-80 (FYE 116- 120)
<b>Tracy Power</b>	60-65 (FYE 70-75)	38	100-105 (110-115 FYE)	60-65	-16	46-50
<b>Kevin Sweeney</b>	50-55 (60-65 FYE)	12	60-65 (76- 80 FYE)	50-55 (FYE 60-65)	10	60-65 (FYE 70- 75)
<b>Kathie Walker</b> from 01/04/2019	56-60	44	100-105	n/a	n/a	n/a
<b>Peter Martin</b> From 20/01/2020 to 20/03/2020	06-10 (FYE 50-55)	9	16-20 (FYE 60- 65)	n/a	n/a	n/a
<b>Paul McKillen</b> From 29/07/2019 to 15/12/2019	20-25 (FYE 56-60)	12	30-35 (FYE 56- 60)	n/a	n/a	n/a
<b>Celeste McCallion</b> From 23/03/2020 to 31/03/2020	0-5 (46-50 FYE)	2	0-5 (50-55 FYE)	n/a	n/a	n/a

None of the Agency Board members received any benefits in kind in 2019-20 or 2018-19.

(FYE – Full Year Equivalent)

*\* 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.*

*# restated based on updated information.*

*Pension benefit accrued and Cash Equivalent Transfer Value (CETV) will increase from one year to the next by virtue of an extra year's service and any pay rise during the year. Where there is little or no pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase. In real terms the pension value can therefore reduce, hence the negative values.*

## **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.

The Northern Ireland Assembly was dissolved from 26 January 2017 until an Executive was formed on 11 January 2020. Ministers were not in place during this time. From 11 January 2020, NISRA, as an agency of the Department of Finance, was under the direction and control of Mr Conor Murphy, MLA. His salary and allowances were paid by the Northern Ireland Assembly and have been included as a notional cost in these accounts. These amounts do not include costs relating to the Minister's role as MLA/MP/MEP which are disclosed in the appropriate legislature 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.

## **Bonuses**

The Agency did not make any bonus payments to its SCS staff in 2019-20 (2018-19: None).

## **Fair pay disclosure (Audited)**

The Agency is required to disclose the relationship between the remuneration of the highest-paid director in the Agency and the median remuneration of the Agency's workforce.

The median remuneration of the Agency's staff is the total remuneration of the staff members lying in the middle of the linear distribution of the total staff, excluding the highest paid director. The median total is based on the annualised full-time equivalent remuneration of staff directly employed by the Agency as at March 2020.

The comparative banded remuneration of the highest-paid director in the Agency is as shown in (i) below. In 2019-20, this was 3.0 times the median remuneration of the workforce, which was £32,157.

	2019-20	2018-19
<b>i. Band of Highest Paid Director's Total Remuneration</b>	£95,000-100,000	£95,000-100,000
<b>ii. Median Total Remuneration</b>	£32,157	£31,760
<b>iii. Remuneration ratio</b>	3.0	3.1

The remuneration of the highest paid director in 2019-20 showed an increase on the previous year of 3.0%. The median remuneration has increased by 1.25% to £32,157 from £31,760 in the years concerned. There is a 2.2% decrease in the remuneration ratio between 2018-19 and 2019-20.

Remuneration ranged from £17,000 to £100,000 (2018-19: £17,000 to £100,000).

In 2019-20 and 2018-19, no employees included in this disclosure received remuneration in excess of the highest-paid director.

#### **Pension Entitlements (Audited)**

Officials	Accrued pension at pension age as at 31/03/20 (or date of leaving if earlier) and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/20 £000	CETV at 31/03/19 £000	Real increase in CETV £000	Employer contribution to partnership pension account (nearest £100)
<b>Siobhan Carey</b>	35-40 plus a lump sum of 110-115	0-2.5 plus a lump sum of 5-7.5	888	852	33	n/a
<b>Gerard Colgan</b>	15-20 plus a lump sum of 30-35	0-2.5 plus a lump sum of 0-2.5	283	242	26	n/a
<b>Michelle Crawford</b>	20-25 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0	340	312	10	n/a
<b>Stephen Donnelly</b>	0-5 plus a lump sum of 0-5	0-2.5 plus a lump sum of 2.5-5	33	12	19	n/a
<b>Nicola Fisher</b>	15-20 plus a lump sum of 35-40	0-2.5 plus a lump sum of 0-2.5	286	255	16	n/a

<b>Officials</b>	<b>Accrued pension at pension age as at 31/03/20 (or date of leaving if earlier) and related lump sum £000</b>	<b>Real increase in pension and related lump sum at pension age £000</b>	<b>CETV at 31/03/20 £000</b>	<b>CETV at 31/03/19 £000</b>	<b>Real increase in CETV £000</b>	<b>Employer contribution to partnership pension account  (nearest £100)</b>
<b>Alexander Fitzpatrick</b>	25-30 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0	475	456	-5	n/a
<b>Brian Green</b>	25-30 plus a lump sum of 80-85	0-2.5 plus a lump sum of 2.5-5	604	545	31	n/a
<b>Deborah Lyness</b>	15-20 plus a lump sum of 35-40	0-2.5 plus a lump sum of 0-2.5	264	234	17	n/a
<b>David Marshall</b>	25-30 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0	453	419	11	n/a
<b>Peter Martin</b>	10-15 plus a lump sum of 20-25	0-2.5 plus a lump sum of 0-2.5	174	168	5	n/a
<b>Martin Mayock</b>	25-30 plus a lump sum of 55-60	0-2.5 plus a lump sum of 0-2.5	464	419	23	n/a
<b>Paul McKillen</b>	15-20	0-2.5	179	171	6	n/a
<b>Eugene Mooney</b>	20-25 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	561	522	12	n/a
<b>David Patterson</b>	25-30 plus a lump sum of 80-85	5-7.5 plus a lump sum of 15-17.5	617	471	123	n/a
<b>Tracy Power</b>	25-30 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	590	539	24	n/a
<b>Kevin Sweeney</b>	0-5 plus a lump sum of 10-15	0-2.5 plus a lump sum of 0-2.5	97	85	10	n/a
<b>Kathie Walker</b>	25-30 plus a lump sum of 70-75	0-2.5 plus a lump sum of 2.5-5	561	506	32	n/a
<b>Celeste McCallion</b>	15-20 plus a lump sum of 35-40	0-2.5 plus a lump sum of 0-2.5	275	273	1	n/a

*Pension benefit accrued and CETV will increase from one year to the next by virtue of an extra year's service and any pay rise during the year. Where there is little or no pay rise, the increase in pension*

*due to extra service may not be sufficient to offset the inflation increase. In real terms the pension value can therefore reduce, hence the negative values.*

\* where additional information becomes available CETV's figures can change from the previously reported figures

## **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 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 existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 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. 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%.

New entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a 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 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

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 2019 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2020.

Employee contribution rates for all members for the period covering 1 April 2020 – 31 March 2021 are as follows:

### Scheme Year 1 April 2020 to 31 March 2021

Annualised Rate of Pensionable Earnings		Contribution rates – All members
(Salary Bands)		
From	To	From 01 April 2020 to 31 March 2021
£0.00	£23,999.99	4.60%
£24,000.00	£55,499.99	5.45%
£55,500.00	£152,499.99	7.35%
£152,500.00	and above	8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

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

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. Scheme Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).



## **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) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

## **Real increase in CETV**

This reflects the increase in CETV effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

## **Compensation for loss of office**

The Agency did not make any payments for loss of office during 2019-20.

## STAFF REPORT

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

The number of staff serving as senior civil servants (or equivalent) as at 31 March 2020 is as follows:

Pay Band*	2019-20	2018-19
£60,000 - £64,999	-	1
£70,000 - £74,999	3	2
£90,000 - £94,999	-	1
£95,000 - £99,999	1	-

\* Based on full year equivalent.

### Staff costs

Staff costs comprise:

			2019-20	2018-19
	Permanently employed staff £000	Others £000	Total £000	Total £000
Wages and salaries	15,516	3,122	18,638	17,642
Social security costs	1,594	-	1,594	1,476
Other pension costs	4,778	-	4,778	3,294
<b>Sub total</b>	<b>21,888</b>	<b>3,122</b>	<b>25,010</b>	<b>22,412</b>
Less recoveries in respect of outward secondments	(10,980)	-	(10,980)	(10,113)
<b>Total net costs</b>	<b>10,908</b>	<b>3,122</b>	<b>14,030</b>	<b>12,299</b>

£712k (2018-19: £639k) of salary costs have been charged to capital.

### Pension arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but the Department of Finance is unable to identify its share of the underlying assets and liabilities. 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 2016 scheme valuation was completed by GAD in March 2019. The outcome was used to set the level of contributions for employers from 1 April 2019 to 31 March 2021.

For 2019-20, employers' contributions of £4,854,663 were payable to the NICS pension arrangements (2018-19 £3,357,703) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4% per annum above CPI. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £10,333 (2018-19 £8,783) 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% (2018-19, 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 £315 (2018-19 £396, 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 (2018-19: £Nil).

### Ill-health retirement

There were no ill-health retirement during the year (2018-19: Nil). The total additional accrued pension liabilities in the year amounted to £Nil (2018-19: £Nil).

### Average number of persons employed

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

Number			2019-20	2018-19
	Permanently employed staff	Others	Total	Total
NISRA Board	17	-	17	17
NISRA Employees	426	-	426	392
Other	-	124	124	132
Staff engaged on capital projects*	-	-	-	-
<b>Total</b>	<b>443</b>	<b>124</b>	<b>567</b>	<b>541</b>

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

## Staff composition

The gender analysis of permanent Agency staff as at 31 March 2020 was as follows.

*Comparative data for the previous year is shown in brackets.*

	<b>Number of female staff</b>	<b>Number of male staff</b>	<b>Total number of staff</b>
Senior Civil Service	2 (2)	2 (2)	4 (4)
Agency Board	5 (5)	7 (8)	12(13)
Other NISRA employees	251(246)	214(212)	465(458)
<b>TOTAL</b>	<b>258(253)</b>	<b>223(222)</b>	<b>481(475)</b>

## Sickness absence

The average number of days lost per staff member (on a staff year equivalent basis<sup>2</sup>) during 2019-20 was 7.5 days (2018-19: 8.0 days). The Agency is actively working to decrease its sickness absence and has a nominated 'Well Champion' who organises seminars and other events to highlight health and wellness issues.

## Staff Policies

### Equality of Opportunity and Good Relations

In carrying out its functions, powers and duties, the Agency promotes equality of opportunity between certain specified groups, and promotes good relations between persons of different religious belief, political opinion or racial group, in accordance with Section 75 of the Northern Ireland Act 1998. In addition, as required by the Disability Discrimination Act 1995, the Agency has due regard to the need to promote positive attitudes towards people with a disability and to encourage the participation of people with a disability in public life. The Agency is committed to fulfilling its obligations and has mainstreamed these duties across all business areas.

The Agency has outlined how it will fulfil its Section 75 obligations in its Equality Scheme and it submits Annual Progress reports to the Equality Commission in relation to this and on the progress made against the Department's Disability Action Plan. The Department's Revised Section 75 and Disability Action Plans for 2018-23 were finalised following the response to the public consultation and published in October 2018. Sound progress continues to be made towards the delivery of these Plans.

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<sup>2</sup> One staff year equivalent (sye) equates to one member of staff having been available for the entire period being analysed. This is a change of measurement from the 2018/19 Report when non-standardised (total working days lost) figures were reported.

## **Employment, training and advancement of disabled persons**

The Agency as part of the wider Northern Ireland Civil Service applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all chairs of NICS recruitment panels. The NICS also has mandatory unconscious bias training for all staff.

To maintain and promote a diverse and inclusive workforce, the NICS has policies in place to support any alterations to the working environment required by disabled persons.

The NICS has an active network of Diversity Champions and has appointed one of its' Deputy Secretaries as the NICS Diversity Lead for Disability. The NICS has a committed Disability Working Group and is a lead partner with Employers for Disability Northern Ireland. Through this collaboration the NICS is working towards creating a truly inclusive workplace where all staff feel valued. The NICS promotes a number of schemes for disabled staff, including a successful Work Experience Scheme for People with Disabilities.

## **Other employee matters**

The Agency follows Departmental and NICS policy and the 2018-21 [NICS People Strategy](#) sets out the shared view of the 'people' priorities across the NICS under the following themes:

- A well-led NICS
- High performing NICS
- Outcomes-focused NICS
- An inclusive NICS in which diversity is truly valued – a great place to work

## **Equality, Diversity and Inclusion**

The [NICS People Strategy 2018-21](#) places diversity and inclusion at its centre and includes a range of actions that will help accelerate the NICS' ambition to be a service that reflects the society we serve.

The NICS continues to carry out its statutory obligations under fair employment legislation, including the annual return to the Equality Commission for NI. The NICS publishes a wide range of [NICS human resource statistics](#).

## **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 reasonable 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 is responsible for the NICS Industrial Relations Policy. The centralised human resource function, NICS HR, 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.

## **Learning & Development**

The NICS recognises the importance of having skilled and engaged employees and continues to invest in learning and development. The NICS Centre for Applied Learning (CAL) is responsible for development and delivery of all generic staff training. It offers a variety of learning delivery channels to enable flexible access to learning, blending different learning solutions into coherent learning pathways that are aligned to both corporate need and the NICS Competency Framework.

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.

Talent Management is a key theme of the NICS People Strategy and work is underway to develop a more corporate approach to managing talent across the NICS.

## **Expenditure on consultancy and temporary staffing**

There was no NISRA expenditure on external consultancy in the financial year 2019-20 (2018-19 £nil).

NISRA spent £3,122,202 during the year on temporary staffing (2018-19: £2,690,243).

## **Off-payroll engagements**

The Agency did not have any off-payroll engagements during 2019-20.

## **Reporting of Civil Service and other compensation schemes – exit packages**

There were no early retirements or compulsory redundancies in 2019-20 (2018-19: 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**

###### **Losses statement**

The Agency did not make any individual losses in excess of £250,000.

###### **Special payments**

The Agency did not make any special payments during the year. (2018-19: £Nil).

##### **ii. Fees and Charges**

###### **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 2019-20 GRO estimated that it would recover £3,192k (2018-19: £3,340k) from the supply of certificates and services. The actual cost recovery for the year was £3,223k (2018-19: £3,762k).

###### **Central Survey Unit**

In 2019-20 the Central Survey Unit (CSU) estimated that it would recover £1,937k (2018-19: £1,873k) from carrying out surveys on behalf of government departments and non-departmental public bodies. The actual cost recovery for the year was £1,920k (2018-19: £1,873k). The information provided in the table below is for fees and charges purposes, not for IFRS 8.



			2019-20	2018-19
	Income	Full cost	Surplus/ (deficit)	Surplus/ (deficit)
	£000	£000	£000	£000
Registration Services	3,223	(3,241)	(18)	646
Statistics and Research work carried out by CSU	1,920	(1,864)	56	(77)
Recovery of staff costs for staff outside DoF	10,932	(10,947)	(15)	(30)
Other services	2,150	(1,883)	267	(211)
<b>TOTAL</b>	<b>18,225</b>	<b>(17,935)</b>	<b>290</b>	<b>328</b>

The above 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.

### iii. Remote Contingent Liabilities

There were no contingent liabilities requiring disclosure under assembly reporting requirements (in addition to within the meaning of IAS 37) for liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.

**This Accountability Report is approved and signed**



**Siobhan Carey**

Accounting Officer, Registrar General and Chief Executive  
11 September 2020

## **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 for the year ended 31 March 2020 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. These financial statements have been prepared under the accounting policies set out within them. 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 the Northern Ireland Statistics and Research Agency's affairs as at 31 March 2020 and of its net 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 of opinions**

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Northern Ireland Statistics and Research Agency in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, 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**

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the Northern Ireland Statistics and Research Agency's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Northern Ireland Statistics and Research Agency have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Northern Ireland Statistics and Research Agency's ability to continue to adopt the going concern basis.

### **Other Information**

The Accounting Officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion:

- 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.

### **Responsibilities of the Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

### **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 evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial

statements are free from material misstatement, whether caused by fraud or error. 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.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the 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.

### **Matters on which I report by exception**

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
- 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.

### **Report**

I have no observations to make on these financial statements.



*KJ Donnelly*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*Belfast*  
*BT7 1EU*

*17 September 2020*

# **FINANCIAL STATEMENTS**

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

	Note	2019-20 £000	2018-19 £000
Revenue from contracts with customers	4	(18,225)	(17,267)
<b>Total operating income</b>		<b>(18,225)</b>	<b>(17,267)</b>
Staff costs	3	25,010	22,412
Purchase of goods and services	3	2,590	2,610
Depreciation and impairment charges	3	1,649	1,527
Other operating expenditure	3	6,785	5,780
<b>Total operating expenditure</b>		<b>36,034</b>	<b>32,329</b>
<b>Net operating expenditure</b>		<b>17,809</b>	<b>15,062</b>
<b>Net expenditure for the year</b>		<b>17,809</b>	<b>15,062</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net (gain)/loss on revaluation of property, plant and equipment	5	-	(3)
Net (gain)/loss on revaluation of intangible assets	6	(76)	(90)
<b>Comprehensive net expenditure for the year</b>		<b>17,733</b>	<b>14,969</b>

Notes 1 to 18 form part of these financial statements.

## Statement of Financial Position as at 31 March 2020

	Note	2020 £000	2019 £000
<b>Non-current assets</b>			
Property, plant and equipment	5	679	925
Intangible assets	6	3,881	3,585
<b>Total non-current assets</b>		<b>4,560</b>	<b>4,510</b>
<b>Current assets</b>			
Trade and other receivables	9	4,421	4,172
Cash and cash equivalents	8	244	305
<b>Total current assets</b>		<b>4,665</b>	<b>4,477</b>
<b>Total assets</b>		<b>9,225</b>	<b>8,987</b>
<b>Current liabilities</b>			
Trade and other payables	10	(2,248)	(2,803)
Provisions	11	(3)	(45)
<b>Total current liabilities</b>		<b>(2,251)</b>	<b>(2,848)</b>
<b>Total assets less current liabilities</b>		<b>6,974</b>	<b>6,139</b>
<b>Non-current liabilities</b>			
Provisions	11	(42)	-
<b>Total non-current liabilities</b>		<b>(42)</b>	<b>-</b>
<b>Total assets less total liabilities</b>		<b>6,932</b>	<b>6,139</b>
<b>Taxpayers' equity and other reserves</b>			
General fund		6,599	5,738
Revaluation reserve		333	401
<b>Total equity</b>		<b>6,932</b>	<b>6,139</b>



### Siobhan Carey

Accounting Officer, Registrar General and Chief Executive  
11 September 2020

Notes 1 to 18 form part of these financial statements.

## Statement of Cash Flows for the year ended 31 March 2020

	Note	2019-20 £000	2018-19 £000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(17,809)	(15,062)
Adjustments for non-cash transactions:			
Notional charges	3	3,415	2,611
Depreciation and impairment charges	3	1,649	1,527
(Increase)/decrease in trade and other receivables	9	(249)	1,213
Increase/(decrease) in trade and other payables <i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>	10	(555)	248
	10	(129)	249
<b>Net cash outflow from operating activities</b>		<b>(13,678)</b>	<b>(9,214)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(262)	(226)
Purchase of intangible assets	6	(1,233)	(1,156)
<b>Net cash outflow from investing activities</b>		<b>(1,495)</b>	<b>(1,382)</b>
<b>Cash flows from financing activities</b>			
Net Assembly Funding - drawn down		15,112	10,642
<b>Net financing</b>		<b>15,112</b>	<b>10,642</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(61)</b>	<b>46</b>
<b>Cash and cash equivalents at the beginning of the period</b>	8	<b>305</b>	<b>259</b>
<b>Cash and cash equivalents at the end of the period</b>	8	<b>244</b>	<b>305</b>

Notes 1 to 18 form part of these financial statements.



## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2020

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£000	£000	£000
<b>Balance at 31 March 2018</b>		<b>7,404</b>	<b>451</b>	<b>7,855</b>
Net Assembly Funding		10,642	–	10,642
Comprehensive net expenditure for the year		(15,062)	93	(14,969)
Auditor's remuneration	3	19	–	19
Non-cash notional charges	3	2,592	–	2,592
Transfer between reserves		143	(143)	–
<b>Balance at 31 March 2019</b>		<b>5,738</b>	<b>401</b>	<b>6,139</b>
Net Assembly Funding		15,112	–	15,112
Comprehensive net expenditure for the year		(17,809)	75	(17,734)
Auditor's remuneration	3	20	–	20
Non-cash notional charges	3	3,395	–	3,395
Transfer between reserves		143	(143)	–
<b>Balance at 31 March 2020</b>		<b>6,599</b>	<b>333</b>	<b>6,932</b>

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 2019-20 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 2019-20 are described below. They have been applied consistently in dealing with items that are considered material in relation to the Accounts.

#### **1.1 Accounting Convention**

The 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 computer equipment, office machinery, 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 computer software, internally and externally developed software, licences, 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;
- Telecoms equipment 5-10 years;
- Plant and machinery 3-30 years;
- Furniture and fittings up to 10 years; and
- Intangible assets (IT) 3-12 years.

Depreciation/amortisation, on assets under construction commences when the assets are ready for their intended use.

### **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 - charges for statistics and research work carried out for all of the NICS and other public bodies; and
- Registration Services.

In 2018-19 the Agency adopted IFRS 15 Revenue from Contracts with Customers. The Agency has Service Level Agreements with a wide range of public sector organisations. These contracts enable the Agency to impose a charge on the customer and the requirement for the customer undertaking the relevant activities to be liable to pay the charge. The Service Level Agreement provides the enforceability on both parties. The income from these activities is effectively revenue from contracts with customers for services provided to the NI Departments, Public Bodies and UK

Departments and Public Bodies and external customers. Note 4 shows the income by customers for each of the three activities.

The effect of the adoption of IFRS 15 has not required significant changes in the judgement on the recognition and recovery of these revenue, nor has it resulted in any differences between the previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening general fund within taxpayers' equity.

The timing and amount of the levy due from the customer is set out in the Service Level Agreement. The customer is invoiced and the revenue recognised on completion of the services. It is probable that the Agency will collect the consideration to which it is entitled. Any amounts due at the year-end but not yet invoiced to the customer are included as accrued income in the financial statements.

Services that are statutory in nature and provided to members of the public are usually paid for in advance of the service being provided or when the service is provided.

The income generated in pursuit of these activities or as part of managing the Agency's affairs is Operating Income in the Statement of Comprehensive Net Expenditure.

Operating income is stated net of VAT.

## **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 de-recognition. 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 IAS 39 Financial Instruments: Recognition and Measurement trade receivables, cash and other receivables are classified as 'loans and receivables'. Loans and receivables are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method less any impairment.

The Agency assesses at each reporting date whether there is any objective evidence that a financial asset or group of financial assets classified as loans and receivables is impaired. Based on historic experience receivables that are past due beyond 361 days are generally not recoverable.

The Agency measures the amount of the loss as the difference between the carrying amount of the asset and the present value of estimated future cash flows from the asset discounted at the effective interest rate of the instrument at 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 on the basis of similar risk characteristics. Future cash flows from these portfolios are estimated on the basis of 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 initially measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

### **1.7 Value Added Tax**

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

### **1.8 Programme Expenditure**

All of 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 (currently 3.5 per cent).

### 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 Accounting standards, interpretations and amendments to published standards and FReM – issued and effective in 2018-19 for the first time

NISRA has considered these standards and considers that they are not relevant or material to its operations.

### 1.15 Accounting standards, interpretations and amendments to published standards not yet effective

In addition, certain new standards, interpretations and amendments to existing standards have been published that are mandatory for NISRA's accounting periods beginning on or after 1 April 2019 or later periods, but which NISRA has not adopted early. Other than as outlined below, NISRA considers that these standards are not relevant or material to its operations.

<b>Standard</b>	IFRS 16 <i>Leases</i> IFRS 16 <i>Leases</i> (Replaces IAS 17 <i>Leases</i> and related interpretations)
<b>Effective date</b>	IFRS 16 <i>Leases</i> replaces IAS 17 <i>Leases</i> and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021.
<b>Summary</b>	<p>The IASB issued IFRS 16 in January 2016 with an effective date for annual periods beginning on or after 1 January 2019. Early application is permitted for those entities applying IFRS 15.</p> <p>IFRS 16 represents a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. A lessee is required to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value on the Statement of Financial Position. There are corresponding changes to the disclosure requirements to show the effect that leases have on the financial position, financial performance and cash flows of the lessee.</p> <p>The lessor accounting model is significantly unchanged from IAS 17.</p>

	The lessor accounting model is generally unchanged from IAS 17 but with the introduction and impacts of IFRS 9 <i>Financial Instruments</i> , enhanced disclosure requirements and that a sub-lessor now determines whether a lease is finance or operating based on the right of use asset it subleases.
<b>Comments</b>	<p>NISRA is preparing for implementation in 2021-22.</p> <p>NISRA will consider the implications on the disclosures to the financial statements of the standards on:</p> <ul style="list-style-type: none"> <li>• What operating leases commitments are currently held by the entity and whether these are material to the financial statements?</li> <li>• The nature of the assets being leased and whether they may be classed as short term or low value leases?</li> <li>• Whether there are sufficient existing disclosures in the financial statements regarding lease commitments where these are considered material.</li> </ul>

**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

2019-20

	Note	General Register Office	Central Survey Unit	Other	Total
		£000	£000	£000	£000
Gross expenditure	3	4,837	4,170	27,027	<b>36,034</b>
Income	4	(3,223)	(1,920)	(13,082)	<b>(18,225)</b>
<b>Net expenditure</b>		<b>1,614</b>	<b>2,250</b>	<b>13,945</b>	<b>17,809</b>
Total assets		2,264	1,563	5,398	<b>9,225</b>
Total liabilities		(675)	(108)	(1,510)	<b>(2,293)</b>
<b>Net assets</b>		<b>1,589</b>	<b>1,455</b>	<b>3,888</b>	<b>6,932</b>

2018-19

	Note	General Register Office	Central Survey Unit	Other	Total
		£000	£000	£000	£000
Gross expenditure	3	4,692	3,948	23,689	<b>32,329</b>
Income	4	(3,762)	(1,873)	(11,632)	<b>(17,267)</b>
<b>Net expenditure</b>		<b>930</b>	<b>2,075</b>	<b>12,057</b>	<b>15,062</b>
Total assets		2,837	1,194	4,956	<b>8,987</b>
Total liabilities		(816)	(100)	(1,932)	<b>(2,848)</b>
<b>Net assets</b>		<b>2,021</b>	<b>1,094</b>	<b>3,024</b>	<b>6,139</b>

### General Register Office (GRO)

Consists of the unit that manages all public births, deaths and marriage records and the District Councils that manage this 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 outposted and seconded staff.

### 3. Programme Costs

	2019-20	2018-19
	£000	£000
<b>Staff costs</b>		
Wages and salaries	18,638	17,642
Social security costs	1,594	1,476
Other pension costs	4,778	3,294
<b>Total staff costs</b>	<b>25,010</b>	<b>22,412</b>
<b>Purchase of goods and services</b>		
Registrar charges	2,353	2,271
Survey costs	218	325
Finance costs	16	13
Exchange losses/(gains)	3	1
<b>Total purchase of goods and services</b>	<b>2,590</b>	<b>2,610</b>
<b>Other operating expenditure</b>		
Accounting and information technology	1,154	1,226
Accommodation, maintenance and utilities	1,736	1,590
Personnel and training	104	119
Travel, subsistence and hospitality	159	121
Printing, stationery and advertising	192	99
Legal costs	4	3
Other costs	20	11
	<b>3,369</b>	<b>3,169</b>
<b>Non-cash items:</b>		
(Profit)/loss on disposal of non-current assets	–	–
Auditors' remuneration and expenses	20	19
Notional charges	–	–
Intra-departmental notional charges		
Accommodation	677	703
IT Assist	1,029	730
Finance	545	700
HR	862	275
Corporate Services	283	184
	<b>3,416</b>	<b>2,611</b>
<b>Total other operating expenditure</b>	<b>6,785</b>	<b>5,780</b>
<b>Depreciation and impairment charges</b>		
Depreciation	151	141
Amortisation	1,498	1,386
	<b>1,649</b>	<b>1,527</b>
<b>Total</b>	<b>36,034</b>	<b>32,329</b>

## 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.

				2019-20	2018-19
	Registration Services (GRO) £000	Central Survey Unit (CSU) £000	Statistical Research Activities £000	Total £000	Total £000
Income from NI Departments	18	1,204	9,956	11,178	10,722
Income from other NI Public Bodies	1,585	18	2,120	3,723	1,351
Income from other UK departments and Public Bodies	139	698	1,029	1,866	1,010
Income from external customers	1,482	-	(24)	1,458	4,184
	<b>3,224</b>	<b>1,920</b>	<b>13,081</b>	<b>18,225</b>	<b>17,267</b>

The income is reported based on the operating segments.

## 5. Property, plant and equipment

2019-20

	Information technology	Plant and machinery	Furniture and fittings	Payments on account and assets under construction	Total
	£000	£000	£000	£000	£000
<b>Cost or valuation</b>					
At 1 April 2019	725	22	69	605	1,421
Additions	27	6	(8)	127	152
Disposals	(50)	(4)	–	–	(54)
Reclassification	–	–	21	(268)	(247)
Indexation	1	–	–	–	1
<b>At 31 March 2020</b>	<b>703</b>	<b>24</b>	<b>82</b>	<b>464</b>	<b>1,273</b>
<b>Depreciation</b>					
At 1 April 2019	449	14	33	–	496
Charged in year	137	3	11	–	151
Disposals	(50)	(4)	–	–	(54)
Indexation	1	–	–	–	1
<b>At 31 March 2019</b>	<b>537</b>	<b>13</b>	<b>44</b>	<b>–</b>	<b>594</b>
<b>Carrying amount at 31 March 2020</b>	<b>166</b>	<b>11</b>	<b>38</b>	<b>464</b>	<b>679</b>
<b>Carrying amount at 31 March 2019</b>	<b>276</b>	<b>8</b>	<b>36</b>	<b>605</b>	<b>925</b>
<b>Asset financing:</b>					
Owned	166	11	38	464	679
<b>Carrying amount at 31 March 2020</b>	<b>166</b>	<b>11</b>	<b>38</b>	<b>464</b>	<b>679</b>

The Agency does not hold any Land and Buildings. Information Technology and Plant & Machinery were revalued using indices supplied by the Office for National Statistics. Furniture and fittings were not revalued as considered immaterial.

## 5. Property, Plant and Equipment (continued)

2018-19

	Information Technology	Plant and Machinery	Furniture and Fittings	Assets under Construction	Total
	£000	£000	£000	£000	£000
<b>Cost or valuation</b>					
At 1 April 2018	667	22	41	423	1,153
Additions	52	–	27	182	261
Disposals	–	–	–	–	–
Indexation	6	–	1	–	7
<b>At 31 March 2018</b>	<b>725</b>	<b>22</b>	<b>69</b>	<b>605</b>	<b>1,421</b>
<b>Depreciation</b>					
At 1 April 2018	314	13	24	–	351
Charged in year	131	1	9	–	141
Disposals	–	–	–	–	–
Indexation	4	–	–	–	4
<b>At 31 March 2018</b>	<b>449</b>	<b>14</b>	<b>33</b>	<b>–</b>	<b>496</b>
<b>Carrying amount at 31 March 2019</b>	<b>276</b>	<b>8</b>	<b>36</b>	<b>605</b>	<b>925</b>
<b>Carrying amount at 31 March 2018</b>	<b>353</b>	<b>9</b>	<b>17</b>	<b>423</b>	<b>802</b>
<b>Asset financing:</b>					
Owned	276	8	36	605	925
<b>Carrying amount at 31 March 2018</b>	<b>276</b>	<b>8</b>	<b>36</b>	<b>605</b>	<b>925</b>

## 6. Intangible assets

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

2019-20

	Software licences	Internally developed software and website	Externally developed software	Total
	£000	£000	£000	£000
<b>Cost or valuation</b>				
At 1 April 2019	206	4,649	5,282	10,137
Additions	53	813	605	1,471
Disposals	(9)	(86)	(18)	(113)
Reclassification	–	247	–	247
Indexation	2	117	91	210
<b>At 31 March 2020</b>	<b>252</b>	<b>5,740</b>	<b>5,960</b>	<b>11,952</b>
<b>Amortisation</b>				
At 1 April 2019	166	2,347	4,039	6,552
Charged in year	36	698	764	1,498
Disposals	(9)	(86)	(18)	(113)
Indexation	–	64	70	134
<b>At 31 March 2020</b>	<b>193</b>	<b>3,023</b>	<b>4,855</b>	<b>8,071</b>
<b>Carrying amount at 31 March 2020</b>	<b>59</b>	<b>2,717</b>	<b>1,105</b>	<b>3,881</b>
<b>Carrying amount at 31 March 2019</b>	<b>40</b>	<b>2,302</b>	<b>1,243</b>	<b>3,585</b>
<b>Asset financing:</b>				
Owned	59	2,717	1,105	3,881
<b>Carrying amount at 31 March 2020</b>	<b>59</b>	<b>2,717</b>	<b>1,105</b>	<b>3,881</b>

## 6. Intangible assets (continued)

2018-19

	Licences	Internally Developed Software and Website	Externally Developed Software	Total
	£000	£000	£000	£000
<b>Cost or valuation</b>				
At 1 April 2018	202	3,749	5,094	9,045
Additions	–	784	88	872
Disposals	–	–	–	–
Indexation	4	116	100	220
<b>At 31 March 2019</b>	<b>206</b>	<b>4,649</b>	<b>5,282</b>	<b>10,137</b>
<b>Amortisation</b>				
At 1 April 2018	127	1,863	3,046	5,036
Charged in year	36	425	925	1,386
Disposals	–	–	–	–
Indexation	3	59	68	130
<b>At 31 March 2019</b>	<b>166</b>	<b>2,347</b>	<b>4,039</b>	<b>6,552</b>
<b>Carrying amount at 31 March 2019</b>	<b>40</b>	<b>2,302</b>	<b>1,243</b>	<b>3,585</b>
<b>Carrying amount at 31 March 2018</b>	<b>75</b>	<b>1,886</b>	<b>2,048</b>	<b>4,009</b>
<b>Asset financing:</b>				
Owned	40	2,303	1,243	3,585
<b>Carrying amount at 31 March 2019</b>	<b>40</b>	<b>2,303</b>	<b>1,243</b>	<b>3,586</b>

## 7. Impairments

	2019-20 £000	2018-19 £000
<b>Taken through the revaluation reserve</b>		
Property, plant and equipment	–	(3)
Intangible assets	(76)	(90)
	<b>(76)</b>	<b>(93)</b>
<b>Total impairment charge for the year</b>	<b>(76)</b>	<b>(93)</b>

## 8. Cash and Cash Equivalents

	2019-20 £000	2018-19 £000
Balance at 1 April	305	259
Net change in cash and cash equivalent balances	(61)	46
<b>Balance at 31 March</b>	<b>244</b>	<b>305</b>
The following balances at 31 March were held at:		
Commercial banks and cash in hand	<b>244</b>	<b>305</b>

## 9. Trade receivables and other current assets

	2019-20 £000	2018-19 £000
<b>Amounts falling due within one year:</b>		
Trade receivables	1,034	722
Other receivables	6	9
Prepayments and accrued income	3,227	3,225
VAT recoverable	154	216
	<b>4,421</b>	<b>4,172</b>

There are no amounts falling due after more than one year



## 10. Trade payables and other current liabilities

	2019-20 £000	2018-19 £000
<b>Amounts falling due within one year:</b>		
Trade payables	14	247
Accruals	2,234	2,556
	<u>2,248</u>	<u>2,803</u>

Accruals above include amounts relating to purchase of property, plant and equipment of £nil (2018-19 £109,285) and intangible assets of £273,669 (2018-19 £36,391).

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

## 11. Provisions for liabilities and charges

	2019-20		2018-19
	Other £000	Total £000	Total £000
Balance at 1 April	45	45	45
Provided in year	–	–	–
<b>Balance at 31 March</b>	<u>45</u>	<u>45</u>	<u>45</u>
	2019-20		2018-19
	Other £000	Total £000	Total £000
Not later than one year	3	3	3
Later than one year and not later than five years	42	42	42
<b>Balance at 31 March</b>	<u>45</u>	<u>45</u>	<u>45</u>

Provisions closing balance 2019-20 concern legal costs to be incurred in relation to ongoing judicial reviews within the General Register Office.

## 12. Capital commitments

There were no capital commitments at 31 March 2020 not otherwise included in these financial statements.

## 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:

	2019-20 £000	2018-19 £000
Obligations under operating leases for the following periods comprise:		
<b>Office equipment:</b>		
Not later than one year	2	3
Later than one year and not later than five years	10	3
Later than five years	-	-
Later than five years	3	2
<b>Total</b>	<u>15</u>	<u>8</u>

## 14. Other Financial Commitments

The Agency has entered into non-cancellable contracts (which are not leases or PFI and other service concession arrangement contracts), for the NIROS support contract (GRO), IBSS Support (ELMSB) 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.

	2019-20 £000	2018-19 £000
Not later than one year	6,533	4,060
Later than one year and not later than five years	16,154	15,888
Later than five years	2,517	2,741
<b>Total</b>	<u>25,204</u>	<u>22,689</u>

## **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 too 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 2020, the carrying value of cash at bank approximates its fair value due to its short term nature.

## **16. Contingent Liabilities**

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI

has appealed the CoA judgment to the Supreme Court. Due to delays in relation to the Covid-19 situation, it is expected that this will not be heard until 2021 but could result in a decision which either reduces the period of liability or confirms the full

period back to 1998. The 2019-20 Holiday Pay provision has been estimated by

NICSHR and covers the period from 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

1. The appeal to the Supreme Court (as detail above);
2. Lack of accessible data for years previous to 2011 and for some groups of staff beyond 2011;
3. Ongoing negotiations with Trade Unions;
4. A reliable estimate for the pension element is not yet available so this has not been factored into the provision; and
5. The provision is gross (inclusive of Employee National Insurance and PAYE) and also includes an uplift of 13.8% for Employer National Insurance Contributions (NI) £1.7m (2018-19: £nil). Taxation issues are still under discussion with HMRC so the position is subject to change.

NISRA considers the provision to be immaterial for which it has performed a critique on the estimated holiday pay accrual by analysing the proportion of NISRA's overtime to the cumulative overtime cost of NISRA and DoF.

## **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:

Electoral Office for NI  
Health and Social Care Board  
Health and Safety Executive for NI  
Home Office  
HSC Business Services Organisation  
Ilex-Urban Regeneration Company  
Invest NI  
Libraries NI  
National Centre for Social Research  
National Crime Agency  
NI Courts and Tribunals Service  
NI Policing Board  
Office for National Statistics

Police Ombudsman for Northern Ireland  
Probation Board for Northern Ireland  
Public Prosecution Service for Northern Ireland  
Police Service of Northern Ireland  
Public Health Agency  
Youth Justice Agency Northern Ireland

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 17 September 2020.

## GLOSSARY

Acronym	Details
AME	Annually Managed Expenditure
ARC	Audit and Risk Committee
BAIM	Business Area Information Manager
BSO	Business Services Organisation
CARE	Career Average Revalued Earnings
CETV	Cash Equivalent Transfer Value
C&AG	Comptroller and Auditor General
CSU	Central Survey Unit
DAO	Dear Accounting Officer Letter
DEL	Departmental Expenditure Limit (in accounts)
DfC	Department for Communities
DfE	Department for the Economy
DoF	Department of Finance
DoF NISRA	NISRA branches located within DoF
DoH	Department of Health
EU	European Union
FOI	Freedom of Information
FReM	Financial Reporting Manual
GDPR	General Data Protection Regulation
GRO	General Register Office
HMRC	Her Majesty's Revenue and Customs
IA	Information Assurance
IAO	Information Asset Owner
IAS	International Accounting Standard
ICO	Information Commissioner's Office
IT	Information Technology
MPMNI	Managing Public Money in Northern Ireland
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NISRA	Northern Ireland Statistics and Research Agency
NISRA DoF	NISRA branches located within DoF
NISRAnet	NISRA's intranet site
ONS	Office for National Statistics
ODP	Outcome Development Plan
PfG	Programme for Government
PRONI	Public Records of Northern Ireland
RAG	Red Amber Green Status (Risk Management)
SCS	Senior Civil Service

<b>Acronym</b>	<b>Details</b>
<b>SIM</b>	Support Information Manager
<b>SLG</b>	Senior Leadership Group
<b>SRO</b>	Senior Responsible Owner
<b>TAP</b>	Technical Assessment Panel
<b>TEO</b>	The Executive Office
<b>UK</b>	United Kingdom
<b>UKSA</b>	United Kingdom Statistics Authority
<b>VAT</b>	Value Added Tax
<b>VES</b>	Voluntary Exit Scheme