

SELECTING THE BEST PEOPLE AND PROMOTING DIVERSITY



**ANNUAL REPORT
AND ACCOUNTS
2020-21**



NIJAC

*Northern Ireland Judicial
Appointments Commission*

Northern Ireland Judicial Appointments Commission

**Annual Report and Accounts
For the year ended 31 March 2021**

***Laid before the Northern Ireland Assembly by The Executive Office
under paragraphs 5 and 7 of Schedule 2 to the Justice (Northern
Ireland) Act 2002, as amended***

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CHAIR'S FOREWORD

On behalf of the Northern Ireland Judicial Appointments Commission (NIJAC), I am pleased to present the Annual Report and Statement of Accounts for 2020-21.

This is the sixteenth Annual Report for NIJAC, and my first as the Chair of the Commission. I can report it reflects on some of our many achievements, as well as acknowledging the challenging external environment we continue to work in as a Public Body. Similar to many public organisations we have had to adapt, respond and manage how we work during a global pandemic in 2020-21. We continue to face ongoing financial challenges but despite these, the Commission continues to deliver on its commitments. During 2020-21, we commenced the first year of our five-year Corporate Plan 2020-2025 which sets a clear direction of travel for the Commission. I am confident that we will continue to maximise opportunities and rise to meet any challenges ahead.

NIJAC's Board, known as Plenary, is responsible for ensuring meritorious appointments are made to courts and tribunals in Northern Ireland. As a Board, we report to The Executive Office (TEO) on issues of governance and accountability and we greatly value their support and continued investment in our organisation.

I would like to thank my non-executive colleagues and fellow Commissioners on the Board for their continued commitment and dedication. I would also like to pay tribute to my predecessor, Sir Declan Morgan, who has successfully steered the Commission for the past 12 years and on behalf of the staff and Board, I would like to thank him and wish him every happiness in his retirement. I would also like to extend my thanks to our Chief Executive Tonya McCormac and the staff team for all their support.

I look forward to another year fulfilling our statutory remit to ensure the most meritorious appointments are made based upon open and fair processes. I also welcome hearing from those with an interest in the Commission and its work.

***The Right Honourable Dame Siobhan Keegan
Lady Chief Justice of Northern Ireland and Chair of the Northern
Ireland Judicial Appointments Commission***

THE PERFORMANCE REPORT

Overview

This overview aims to provide sufficient information to aid understanding of the NIJAC, its purpose, the key risks to the achievement of its planned outcomes and how it has performed during the year.

Chief Executive's Statement

As Chief Executive, I have in this first year of our Corporate Plan 2020-25 focused and ensured delivery against our five key Strategic Themes.

- ***Recognising merit***

Designing and implementing continuous improvement of our selection processes through an applicant centred approach and assessment methods, which recognise merit, promote fairness and maintain public confidence, delivering an effective judiciary now and in the future.

- ***Reflecting the community***

Monitoring diversity in the judiciary and our applicant pools to enable NIJAC to identify underrepresentation to engage in activities, which optimise the involvement of people meeting the required qualities, abilities and skills in our selection processes. Encouraging applications from across the community through an applicant centred process to maximise the potential for appointments to be reflective of the community.

- ***Engaging with others***

Increasing awareness of what NIJAC does how we pursue our objectives and provide guidance, which benefits all applicants and others with an interest in our work. Collaborating with others to maximise the impact of our activities. Optimising the means of communications and engagement by modernising what we do and how we do it.

- ***Valuing our people***

Creating the conditions by which our people (Commissioners, staff and co-opted individuals) feel supported, facilitated and inspired to do their best work.

- ***Delivering sustainability and accountability***

Delivering an independent, efficient and effective public service with a focus on good governance and sustainable financial management. Ensuring that we deliver an agile, flexible, open and transparent service that maintains public confidence, underpinned by good risk & quality management and innovation.

Strategic Outcomes – How we will make an impact

Underpinning our five Strategic themes, we have developed a number of strategic outcomes aligned to the wider programme for government outcomes. In delivering on and achieving these, we continue to make an impact as a public body in NI.

Recognising merit

- To have judicial appointments based on merit using a range of valid and reliable assessment methods.

Reflecting the community

- To have a judiciary which is as reflective of the community as far as is reasonably practicable.

Engaging with others

- To have improved understanding of the work of NIJAC using digital platforms to share information and increase applications for judicial office.
- To have increased levels of engagement with stakeholders to maximise the impact of our work.

Valuing our people

- To have people with the knowledge and skills, together with the direction and motivation, to address challenges and deliver our longer-term business objectives.

Delivering sustainability and accountability

- To have a sustainable funding model in place for the Commission.
- To have an organisation that is open, transparent and maintains public confidence

I can report that this year, in spite of a continuing challenging external environment with uncertainty at times around the availability of financial resources, and the continuing unprecedented times with COVID19 and the associated restrictions including lock down measures we have fully delivered on our commitments. The targets set within the 2020-2021 Business Plan were met demonstrating positive and sustained progress in year one of the five year Corporate Plan toward achieving our Strategic Outcomes.

During the reporting period 1 April 2020 - 31 March 2021, NIJAC made 49 recommendations (28 female and 21 male) for judicial appointment (Courts 9, Tribunals 40) and 29 renewals of appointment.

We continue to work within our statutory obligations and, through review and evaluation of our strategies, policies and processes, continually seek to improve and bring about change. I am committed to continuing to build on the work of the Commission and to work with colleagues and the Board to deliver meritorious appointments for our courts and tribunals in Northern Ireland.

Purpose and Activities

Who we are

NIJAC is an independent public body, which was established to bring about a new system for appointing members of the judiciary in Northern Ireland.

The Commission was established on 15 June 2005 under the Justice (Northern Ireland) Act 2002, as amended. It is an independent executive Non-Departmental Public Body (NDPB) sponsored by TEO.

As a consequence of the Northern Ireland Act 2009, policing and justice powers were devolved to the Northern Ireland Assembly on 12 April 2010.

The 2009 Act also extended NIJAC's statutory duties as not only a recommending body (for listed judicial offices commonly known as Crown appointments, generally substantive posts) but also as an appointing body (for non-Crown appointments, primarily fee paid posts) which removed this function from Government Ministers and the political process ensuring independence.

NIJAC also has influence over the judicial complement, and determination over certain terms and conditions in agreement with sponsoring departments who hold the budgets for judicial offices.

The Victims' Payments Board was added to Schedule 1 of the Justice (Northern Ireland) Act 2002, which lists the judicial offices NIJAC is responsible for. To ensure a Board is in place for the opening of the Troubles Related Pension Scheme short-term interim appointments were made. Expressions of Interest were sought from legal, medical and experienced/lay members from disability related tribunals, and those who expressed an interest were interviewed. During 2020/21 work commenced on the substantive medical recruitment, and the legal and ordinary member recruitment commenced in autumn 2021.

Organisational Structure

The Commission comprises of 13 members drawn from the judiciary, legal profession and other professional backgrounds. The Chairman during 2020/21 was the Lord Chief Justice of Northern Ireland, Sir Declan Morgan. The 12 other members are appointed by the First and deputy First Minister at TEO.

(Sir Declan Morgan retired as the Lord Chief Justice on 1 September 2021 and ended his tenure as the Chair of NIJAC. In line with section 3 of the Justice (Northern Ireland) Act 2002 (as amended) his successor as The Lord Chief Justice is to be the Chairperson of the Commission. Dame Siobhan Keegan was appointed as Lady Chief Justice on 1 September 2021 and in line with the legislation became Chairperson of NIJAC at that date).

The Chief Justice for NI nominates the five judicial members. The Bar Council of Northern Ireland and the Law Society of Northern Ireland nominate one member each to serve as legal members on the Commission. The Commission's five lay members

who do not hold (or have never held) a protected judicial office and are not (and have never been) a barrister or solicitor are selected and appointed as Public Appointments.

The Commission is supported by a staff team headed by the Chief Executive, who is responsible for the management and leadership of NIJAC.

The Chief Executive is the Accounting Officer (AO) for NIJAC and is therefore responsible to Plenary for the discharge of NIJAC's responsibilities. The AO is also responsible for promoting the efficient, economic and effective use of staff and other resources.

Our purpose

NIJAC is committed to the appointment of the best possible judicial officers for Northern Ireland through fair, open and transparent assessment, selection and appointment processes. See Appendix 1 (page 21).

We recognise and value diversity and seek to promote equality while ensuring that merit remains the guiding principle for appointment.

It is our policy to have due regard to the need to promote equality of opportunity to potential and actual applicants irrespective of gender, marital status, religious belief or political opinion, race, age, disability, sexual orientation, dependant responsibilities or geographical location.

Our aim is to ensure that those who do apply for judicial office will undergo an appointment process that assesses their abilities, qualities and skills fairly and openly. In this way we are confident that those most meritorious will be appointed.

In order to ensure we fulfil our statutory responsibilities we also engage in a programme of action to secure, so far as it is reasonably practicable, that appointments to judicial office are reflective of the community in Northern Ireland.

Key to the development of our five year Corporate Plan and the strategic direction of the Commission was the introduction and integration of a values based approach. The following illustrates the five core values:



These five core values underpin the behaviours we expect to be displayed in our work and have been developed and adopted by all staff and Board members as being core to what we do. We further embed these through our recruitment, induction, learning, development and performance activities.

Key Risks and Issues

The main issues and associated risks identified and monitored during 2020-2021 as they might have affected NIJAC in delivering its objectives included:

- Financial sustainability of the business. NIJAC has had a reliance in recent years on in-year monitoring rounds to ensure adequate levels of funding are available during the year to fully conduct its business. The uncertainty of this process was judged to represent a high risk during the year until the outcome of the monitoring rounds were decided by TEO. The Risk Register also included the risk that exists in future years around the financial sustainability of NIJAC and the need to

discuss with TEO how the current uncertainty surrounding funding levels can be reduced to a more acceptable level of risk.

- The Covid-19 global pandemic brought potential operational risks for NIJAC in terms of delivering appointment schemes. A comprehensive and dynamic risk assessment process was undertaken throughout the year and actions taken to ensure the health and wellbeing of staff, selection panels and candidates. With the use of technological solutions NIJAC was able to successfully deliver on its planned schemes.
- Have NIJAC the correct staff structure in place with the right level of knowledge, skills and motivation. This risk was highlighted, as during the year NIJAC underwent an independent review of the staff structure carried out by Business Consultancy services. Good communication and effective management of the review including full engagement with staff during this was crucial to maintaining staff involvement, this also included working closely with NIPSA on the timely implementation of the recommended structure.
- Staff vacancies and planned leave such as maternity leave in the midst of a global pandemic had to be monitored due to the potential impact on organisational capacity and resilience. A number of temporary staff were brought in to mitigate this risk and support the core team.
- To resolve a staff issue in relation to Terms and Conditions of employment Board representatives had direct engagement with the trade union and an agreement was reached in December 2020. All staff signed revised contracts in January 2021 and have received an incentive payment to do so. The amount involved is accounted for in the Accounts for the year ending 31 March 2021. It was important to maintain good communication with staff during this time to ensure the risks to the business of staff disengagement and reduced morale was mitigated against.
- Loss of data and potential implications for cyber security leading to loss of confidence of stakeholders in the process were assessed and monitored.

In order to manage these effectively NIJAC's approach to Risk Management ensures risks will be identified, evaluated, controlled and escalated. NIJAC is committed to establishing and maintaining a systematic approach to the identification and management of risk including the utilisation of a Risk Assurance Framework. Risk Management is fully integrated into NIJAC core business through a number of measures:

- Clearly defining the roles, responsibilities and reporting lines within NIJAC for risk management
- Including risk management issues when writing reports and considering decisions
- Continuing to demonstrate the application of risk management principles in the activities of NIJAC, its employees and Board Members
- Reinforcing the importance of effective risk management as part of the everyday work of employees and Board Members
- Maintaining a register of risks linked to NIJAC's corporate and business objectives
- Maintaining documented procedures on the control of risk and provision of suitable information, training and supervision
- Maintaining an appropriate system for recording health and safety incidents and identifying preventative measures against recurrence
- Preparing contingency plans to secure business continuity where there is a potential for an event to have a major impact upon NIJAC's ability to function, and
- Monitoring arrangements continually and seek continuous improvement.

Risk Management within NIJAC involves taking steps to reduce risk to an acceptable level or transferring risk to a third party. NIJAC's risk appetite involves one or more of the following:

- tolerating the risk and accepting the related risk
- treating the risk in an appropriate way, such as constraining the risk to an acceptable level or actively taking advantage of uncertainty as an opportunity to gain a benefit, e.g., to change our approach
- transferring the risk via contractual obligation with a third party, or
- terminating the activity-giving rise to the risk.

NIJAC's Board has delegated day-to-day risk management activities to the Chief Executive/Accounting Officer and to the Senior Leadership Team and as such, we have put appropriate internal controls in place to mitigate detected risks.

In order to improve the process of handling issues requiring attention, NIJAC introduced an Issues Log during the 2020-21 year.

Going Concern Basis

The statement of financial position at 31 March 2021 showed net liabilities of £42,643. This reflects the inclusion of liabilities falling due within one year, which, to the extent that they are not met from NIJAC's other sources of income, may only be met by future grant-in-aid from NIJAC's sponsoring department (TEO). This is because, under the normal conventions applying to Assembly control over income and expenditure, such grants may not be issued in advance of need.

Grant-in-aid for 2021-22, taking into account the amounts required to meet NIJAC's liabilities falling due in that year, was included in the Department's estimates for that year, and there is no reason to believe that the Department's future sponsorship will not be forthcoming. It has been considered appropriate therefore to adopt a going concern basis for the preparation of these financial statements.

Performance Summary

NIJAC successfully achieved the targets against its annual business objectives for 2020-21.

The key achievements during 2020-21 were:

- Managed and delivered 11 recruitment and selection schemes resulting in 49 recommendations for appointment, 9 to Courts, and 40 to Tribunals. This included three schemes resulting in 26 short term interim appointments to the Victims' Payments Board.
- Managed 23 renewals of appointments to Tribunals and 6 to Courts.
- Approval by Plenary of the staff organisational review and agreement of Implementation Plan.
- Development of new Partnership Agreement and Annual Engagement Plan with sponsor Department (TEO).
- Board Effectiveness Review completed with a Forward Plan approved by Plenary.

- Engaging with various individuals, professions and communities as part of NIJAC's outreach and engagement programme through presentations and events, advertising, the judicial shadowing scheme and informal and formal networks including social media.
- Continued collaboration closely with Royal College of Psychiatrists NI and wider Health colleagues to promote appointments to the Review Tribunal NI.
- Continued to strengthen communication channels with colleagues in the Judicial Appointments Board Scotland (JABS) and Judicial Appointments Commission England and Wales (JAC), to share practice and benchmark a number of approaches to judicial appointments.
- Further development of programme of digitisation in business activities.
- Induction of new Lay and Judicial Commissioners to NIJAC's Plenary

Performance Analysis

Performance is managed through a number of operational and strategic performance and accountability structures where any underperformance is identified and corrective action discussed and taken. NIJAC uses a series of Chief Executive led performance meetings at an operational level to provide further rigour to the performance management process.

Performance data is reported and collated monthly through the Senior Leadership Team. Income and expenditure including medium to long term trend analysis is discussed and tracked through financial reporting against delivery of core business objectives and targets.

At NIJAC Board and Committee meetings, data is provided on performance against targets and key performance indicators through monitoring of performance against the Annual Business Plan objectives and associated metrics.

In 2020-21 in spite of an externally challenging environment, NIJAC delivered fully on its performance targets related to the key themes of the business:

- **Recognising merit**
- **Reflecting the community**

- **Engaging with others**
- **Valuing our people**
- **Delivering sustainability and accountability.**

Key to the overall performance management within NIJAC is the integrated management of risk, issues and uncertainty in terms of the operating environment. The Corporate Risk Register and Issues Log are monitored monthly by the Senior Leadership Team and are aligned to the performance of key targets and indicators in the delivery of the overall business objectives. There is on-going monitoring through Standing Committees and the Board as part of the Chief Executive's report.

NIJAC's financial statements have been prepared in accordance with paragraph 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended.

Operating Review

During the reporting year, NIJAC managed and delivered a substantial programme of appointments and renewals to judicial office. NIJAC made 49 recommendations for appointment (Courts 9, Tribunals 40), and 29 recommendations for the renewal of appointment (Courts 6, Tribunals 23).

Various non-financial information is used by NIJAC to drive and improve performance. This approach ensured NIJAC's evolving policies and practice meet industry standards and that NIJAC continues to deliver meritorious appointments.

Lessons Learned are considered for each scheme as are Applicant Evaluations. Engaging in this reflective practice assists in identifying issues, which need to be addressed with those responsible, and ensures corrective action is taken to overall operational delivery on an ongoing and timely basis.

During 2020/21 NIJAC conducted its first Stakeholder Engagement survey for key stakeholders. Response rates were positive with a 64% response to the survey, with 100% being fairly or extremely satisfied that NIJAC is delivering against its values.

NIJAC has a sustained track record of achievement in adhering to strict governance arrangements and our aim is to continue to maintain those high standards. NIJAC is committed to the principle of fairness, equality and diversity as an organisation and as a result is firmly committed to respect for human rights in the delivery of its business.

Financial Overview

As an NDPB, NIJAC is subject to the relevant Government and accounting guidelines. NIJAC was primarily financed in 2020-21 by grant-in-aid through TEO with a small element of cash receipts from recharges to the Co-tenant of Headline Building.

Deficit transferred to taxpayers' equity for the year totalled £1,108,318 (2019-20: £992,864). The main areas of expenditure were staff costs £760,891 (2019-20: £610,045) which accounted for 60% (2019-20: 52%) of the total expenditure, and accommodation costs of £225,064 (2019-20: £249,256) accounting for 18% (2019-20: 21%) of the total expenditure. Accommodation costs relating to the part of Headline Building occupied by the Historical Institutional Abuse (HIA) Redress Board are recharged; these recharges are included in receipts. Income of £161,806, relating to the reimbursement of rent, rates and other premises costs, was received during the year (2019-20: £185,198).

The total grant drawn down from TEO in respect of 2020-21 was £1,048,200 (2019-20: £1,083,500).

Capital expenditure during the year was £5,454 (2019-20: £9,193). At the year-end, the assets owned by NIJAC had a net book value of £22,776 (2019-20: £22,854).

The expenditure for the last four years is shown in the table below.

	2020-21 £	2019-20 £	2018-19 £	2017-18 £
Staff costs	760,891	610,045	589,303	583,292
Depreciation, amortisation and	5,532	4,322	686	1,126
Other expenditure	503,701	563,695	574,112	529,527
	<u>1,270,124</u>	<u>1,178,062</u>	<u>1,164,101</u>	<u>1,113,945</u>
Income	(161,806)	(185,198)	(119,482)	(74,278)
	<u>1,108,318</u>	<u>992,864</u>	<u>1,044,619</u>	<u>1,039,667</u>
Capital	5,454	9,193	17,610	-
Net expenditure after income	<u>1,113,772</u>	<u>1,002,057</u>	<u>1,062,229</u>	<u>1,039,667</u>
Increase/(saving) on prior year	11%	(6%)	2%	3%

In 2020-21, NIJAC utilised £1,108k net operating expenditure in order to fulfil all its statutory responsibilities, which represents an increase of £116k (12%) on the previous

year. The staff costs have risen by £151k in 2020-21 with one off costs associated with the resolution of the HR issues (grading and Terms & Conditions), the use of Agency staff to provide HR, Communications and Business Planning support that will in the future be provided in the revised staff structure and increased Commissioners Fees as a result of the appointment of new Commissioners to bring Plenary (the Board) closer to complement. Other expenditure has fallen by £60k and income has fallen by £23k both primarily as a result of savings in rates and electricity arising from the Covid situation.

Long Term Expenditure Trends

Since 2013-14, the Commission's gross operating expenditure has reduced by 7.25% from £1,369,461 in 2013-14 to £1,270,124 in 2020-21. The continuing pressure on public expenditure points to the need to work in partnership with our sponsor Department (TEO) to ensure NIJAC has a sustainable financial funding model to go forward with.

The final resource budget allocation for 2020-21 was £1,132k (before depreciation). The final outturn position was £1,103k, which is £29k or 2.6% under the budget allocation.

The underspend tolerance set by TEO is 1.5% of budget allocation. The underspend was above this level due to circumstances outside of the control of NIJAC as the timetable for the project to run appointments schemes for the Victims Payment Board (VPB) needed to be adjusted by the Department of Justice and some of the work to be undertaken by NIJAC was consequently delayed beyond 2020-21. TEO were kept apprised of this emerging situation during the year and other parts of the VPB project also experienced similar levels of underspend.

It is expected that around 73% of our future budget will continue to be expended on core business, i.e. running appointment schemes and the associated activity and around 27% will be expended on administrative support including corporate planning, finance and governance.

NIJAC continued to face difficult financial challenges in 2020-21 and is reliant on making in-year bids to conduct business and to meet its statutory obligations, which can make it very difficult to plan effectively. Discussions are in process with TEO to discuss a way forward to safeguard the monies required for a sustainable approach to NIJAC's funding

into the future. For their part, NIJAC will continue to look at ways to be more cost effective, ensuring value for money and safeguarding the public purse.

2021-22 Budget Position

TEO confirmed an opening 2021-22 budget allocation to NIJAC of £1,047k (before depreciation). Further allocations were made to NIJAC in both the June 2021 and October 2021 monitoring rounds to give a revised allocation for 2021-22 of £1,321k (before depreciation). No bids were made by NIJAC in the January 2022 monitoring round which is the final round of the 2021-22 year. £156k of the allocation for 2021-22 was ring-fenced monies to undertake appointment schemes for the substantive positions on the Victims Payment Board (VPB). This will be a one-off allocation for VPB in 2021-22.

Future Strategy

The 2020-25 Corporate Plan remains focused around NIJAC's key aim of appointing and recommending for appointment solely on merit. Our strategic outcomes and annual business objectives will continue to be underpinned by and contribute to the current draft Programme for Government outcomes. In accordance with our governing legislation, NIJAC is required to engage in a programme of action to ensure, as far as is reasonably practicable, that appointments to listed judicial office are such, that those holding such offices are reflective of the community in Northern Ireland. The current draft Programme for Government (PfG) includes a framework of outcomes, which provide direction and clarity in delivering public services in Northern Ireland. Our strategy and annual business objectives are underpinned and aligned to these outcomes contributing to wider societal impact.

The 2020-25 Corporate Plan was developed around five key Strategic Themes:

- Recognising merit
- Reflecting the community
- Engaging with others
- Valuing our people
- Delivering sustainability and accountability

These key Strategic Themes have each been further developed into Strategic Objectives and Priorities that are outcome focused. While operational targets and outcomes change annually as part of the review and development of the annual business plan, year on year, over the period of the Corporate Plan, our strategic focus

will remain on delivering the commitments aligned to each of these five themes and ensuring we can measure and evaluate the impact achieved by our work.

The 2021-22 Business Plan sets out the work we plan to do in the year ahead to contribute to the achievement of the strategic themes and outcomes and to demonstrate the impact of our work. A specific project is planned during the year on an outcomes based approach, including training and development work, to enhance and better demonstrate NIJAC's contribution to Programme for Government outcomes. The 2021-22 Business Plan also shows how we plan to achieve all of this while being cognisant of the continued demand for efficiencies on all public sector organisations including Non-Departmental Public Bodies and our aim to demonstrate value for money in all that we do.

Part of ensuring that we can deliver on our Corporate Plan, and remain an effective Public Body, is the need to have the appropriate organisational resources in place. Business Consultancy Services (BCS) concluded a review of the staffing structure in 2020-21 and this has now been implemented in 2021-22. This review has enabled us to fully understand the skills and knowledge required of our people to deliver our business and build both capacity and resilience for the future.

NIJAC, as part of its future strategy, has included the use of technology as a key element in delivering its business activity in terms of efficiency, effectiveness and value for money.

We will continue to promote meritorious appointments to judicial office that are reflective of the diversity of society. Demographics are changing in Northern Ireland, society is more culturally diverse. Cognisance must be taken of the Rural Needs Act (NI) 2016. It is imperative that NIJAC delivers an effective programme of action including outreach through targeted engagement with increased reach across Northern Ireland.

The statistical information outlined on page 22 has assisted us in this planning and gives us the basis for where NIJAC needs to deliver more targeted engagement initiatives over the remaining four years of the current Corporate Plan. This statistical information will inform key inputs and decisions, ensuring we achieve our outcomes. We continue to be committed to promoting diversity in the potential applicant pools and addressing areas of identified under-representation. We are fully committed to engagement and outreach through proactive action. We recognise that delivering this commitment is best

achieved through collaboration, creating sustainable partnerships and building on good practice.

Sustainability Report

NIJAC is working towards sustainable development and seeks to demonstrate its commitment to reducing environmental impacts wherever possible. In the Annual Business plan for 2021/22, we committed to developing and publishing a NIJAC Environmental Policy Statement, which was published in September 2021. This will provide a foundation for future initiatives in this area.

Reducing carbon emissions

NIJAC continues to reduce energy consumption while identifying opportunities for further efficiencies.

Responsible waste management

The focus of NIJAC's waste management initiatives is to reduce the volume of waste produced in our building and to maximise recycling. Recycling bins have been placed in communal office and kitchen areas. NIJAC encourages electronic communication to reduce the generation of excess paper. NIJAC's website is used to promote circulation of corporate information, including opportunities to serve in judicial office to a wider audience. The introduction of technological solutions such as Huddle has reduced the use of paper and ensured a largely paperless approach to committees and meetings within NIJAC.

NIJAC also uses NICS contracts wherever possible. All NICS contracts for the supply of goods include a condition that requires suppliers to comply with the Packaging Act, which makes the supplier responsible for recycling of the packaging materials.

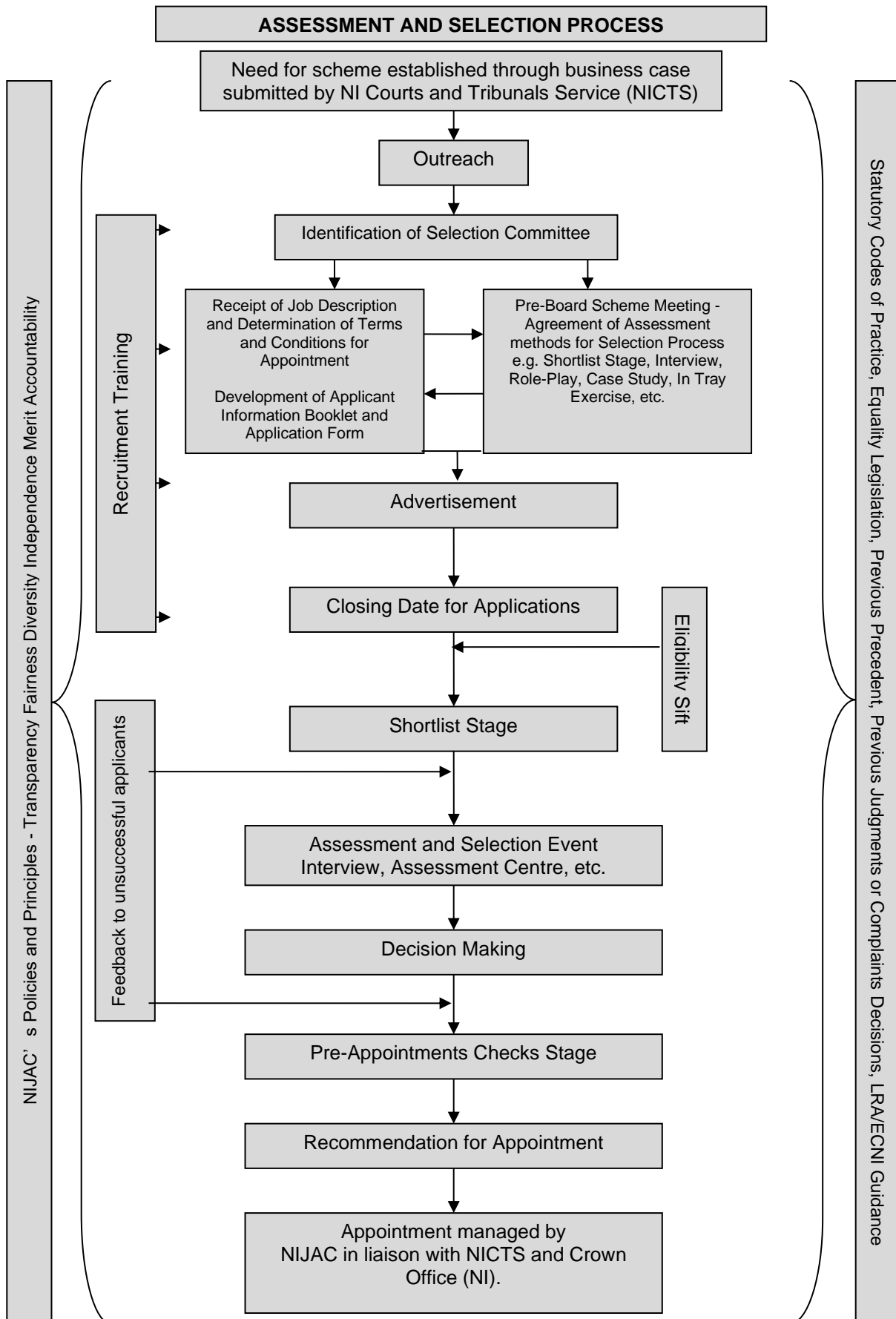


Tonya McCormac

Accounting Officer

07 May 2024

Appendix 1 – Assessment and Selection Process for Judicial Appointment



Appendix 2 - Diversity Statistics

1. Recommendations for Appointment and Applicant Pool

2. Renewals

The statistical information contained in this appendix on the diversity of those who have applied and those who have been recommended as suitable for appointment, is provided in accordance with the Commission's statutory obligations under Justice (Northern Ireland) Act 2002 (c.26) Schedule 2.

1. Recommendations for appointment (including applicant pools) during the Period 01/04/20 – 31/03/21.

During the reporting period the Commission made 49 recommendations for appointment (Courts 9; Tribunals 40) –

4 High Court Judges (15 applications received); 1 District Judge (51 applications received); 2 Coronersⁱ (75 applications received) and 2 Coroners (Fee Paid)ⁱⁱ.

1 Chairman of the Care Tribunal (24 applications received), 2 Adjudicators (Medical) of the Criminal Injuries Compensation Appeals Panel (5 applications received), 1 (Consultant Psychiatrist) Medical Member of the Review Tribunal (2 applications received), 10 Legal Members of the Review Tribunal (97 applications received), 10 Legal Members of the Victims' Payments Boardⁱⁱⁱ (40 applications received), 10 Ordinary Members of the Victims' Payments Board (23 applications received) and 6 Medical Members of the Victims' Payments Board (8 applications received).

Note – all % are rounded to 1 decimal point

Gender	Male	Female	Total
Recommendations	21	28	49
%	42.9%	57.1%	100.0%
Applicant Pools	165	175	340
%	48.5%	51.5%	100.0%

ⁱ One of which is a fixed term three-year contract

ⁱⁱ Appointed under Section 2 of the Coroners Act (Northern Ireland) 1959. These are dual appointments.

ⁱⁱⁱ Appointments to the Victims Payments Board were short-term interim appointments. Applications were open to a cadre of existing Judicial Officer Holders only.

Community Background	Protestant	Roman Catholic	Neither
Recommendations	17	28	4
%	34.7%	57.1%	8.2%
Applicant Pools	92	215	33
%	27.1%	63.2%	9.7%

Age on Appointment / Application	35 and under	36-40	41-45	46-50	51-55	56-60	Over 60
Recommendations	0	10	5	9	6	9	10
%	0.0%	20.4%	10.2%	18.4%	12.2%	18.4%	20.4%
Applicant Pools	26	61	69	57	56	36	35
%	7.6%	17.9%	20.3%	16.8%	16.5%	10.6%	10.3%

Ethnic Origin	White	Other		Disability	No Disability Declared	Disability Declared
Recommendations	49	0		Recommendations	48	1
%	100%	0%		%	98.0%	2.0%
Applicant Pools	333	7		Applicant Pools	327	13
%	97.9%	2.1%		%	96.2%	3.8%

Personal Geographic Location				
Location	Recommendations	%	Applicant Pool	%
Belfast	21	42.9%	145	42.7%
Co Antrim	5	10.2%	43	12.6%
Co Armagh	6	12.2%	19	5.6%
Co Down	10	20.4%	79	23.2%
Co Fermanagh	0	0.0%	3	0.9%
Co Londonderry	4	8.2%	24	7.1%
Co Tyrone	1	2.0%	18	5.3%
Other	2	4.1%	9	2.6%

Business Geographic Location				
Location	Recommendations	%	Applicant Pool	%
Belfast	25	6.1%	234	68.7%
Co Antrim	4	8.2%	14	4.1%
Co Armagh	2	4.1%	7	2.1%
Co Down	3	6.1%	8	2.4%
Co Fermanagh	0	0.0%	0	0.0%
Co Londonderry	1	2.0%	17	5.0%
Co Tyrone	1	2.0%	6	1.8%
Other	1	2.0%	4	1.2%
Not indicated	12	24.5%	50	14.7%

2. Renewals of appointment during the Period 01/04/20 – 31/03/21.

During the reporting period the Commission made 29 recommendations for renewal of appointment (Courts 6; Tribunals 23) –

1 Deputy County Court Judge, 3 Deputy District Judges (Magistrates' Courts) and 2 Deputy Statutory Officers.

6 Appeals Tribunals Generalist Medical Members; 1 Care Tribunal Chairman; 1 Legal Member of the Charity Tribunal; 3 Ordinary Members of the Charity Tribunal; 1 Charity Tribunal President; 3 Legal Chairman of the Health & Safety Appeals Tribunal; 1 President of the Lands Tribunal; 4 Experienced Members of the Review Tribunal and 3 Medical Members of the Review Tribunal.

Note – all % are rounded to 1 decimal point

Gender	Male	Female	Total
	18	11	29
%	62.1%	37.9%	100.0%

Community Background	Protestant	Roman Catholic	Neither
	19	9	1
%	65.6%	31.0%	3.4%

Age on Reappointment	35 and under	36-40	41-45	46-50	51-55	56-60	Over 60
	0	0	2	3	3	4	17
%	0.0%	0.0%	6.9%	10.3%	10.3%	13.8%	58.7%

Ethnic Origin	White	Other
	28	1
%	96.6%	3.4%

Disability	No Disability Declared	Disability Declared
	28	1
%	96.6%	3.4%

Personal Geographic Location		
Belfast	13	44.7%
Co Antrim	4	13.8%
Co Armagh	1	3.5%
Co Down	6	20.7%
Co Fermanagh	0	0.0%
Co Londonderry	3	10.3%
Co Tyrone	1	3.5%
Other	1	3.5%
Not indicated	0	0.0%

Business Geographical Location		
Belfast	19	65.4%
Co Antrim	3	10.3%
Co Armagh	0	0.0%
Co Down	2	6.9%
Co Fermanagh	0	0.0%
Co Londonderry	2	6.9%
Co Tyrone	1	3.5%
Other	1	3.5%
Not indicated	1	3.5%

Appendix 3 – 2020-21 Corporate Outcomes and Business Plan Objectives

The Objectives in the 2020-21 Business Plan

The five Corporate Strategic Themes are Recognising merit, Reflecting the community, Engaging with others, Valuing our people and Delivering sustainability and accountability.

Recognising merit

Corporate Outcome

- To have judicial appointments based on merit using a range of valid and reliable assessment methods.

Business Objectives

- We will deliver meritorious appointments via 8-10 schemes
- Review of Personal Profiles
- Identify parameters of and engage experts in a review of NIJAC's assessment methods
- Implement Review of Selection Committee training
- Assessment complete within 60 working days of the advert date
- Scheme Evaluations and Lessons Learned Reports to be delivered within 30 working days of applicants being informed of outcome
- To put in place a new system for the validation of shortlisting assessment tests

Reflecting the community

Corporate Outcome

- To have a judiciary which is as reflective of the community as far as is reasonably practicable.

Business Objectives

- Equality monitoring and analysis on a scheme by scheme basis to identifying any under-representation
- Annual Report completed
- Deliver on key actions arising from QUB research recommendations

Engaging with others

Corporate Outcomes

- To have improved understanding of the work of NIJAC using digital platforms to share information and increase applications for judicial office.
- To have increased levels of engagement with stakeholders to maximise the impact of our work.

Business Objectives

- Ongoing engagement with Health, Justice and RCPsychNI
- Ongoing engagement with LS, BC and Judicial Councils to maximise applications by Oct 2020
- Fully implement and optimise the usage of Huddle

Valuing our people

Corporate Outcome

- To have people with the knowledge and skills, together with the direction and motivation, to address challenges and deliver our longer-term business objectives.

Business Objectives

- Support the delivery of and act to implement the review of staffing structure
- Scope a suitable performance framework which meets the needs of NIJAC's business and is aligned with its values
- Revise and implement suitable internal arrangements for HR support to NIJAC's operations.
- Develop systems and processes which support the wellbeing, and facilitate the voice of, NIJAC staff
- Develop a training programme for staff and Commissioners providing the skills and knowledge with which to discharge their duties and develop their capabilities

Delivering sustainability and accountability

Corporate Outcomes

- To have a sustainable funding model in place for the Commission.
- To have an organisation that is open, transparent and maintains public confidence

Business Objectives

- Continue to make in year monitoring round bids to achieve full cost recovery within operating budget in year.
- Collaborate with TEO to identify options for a sustainable funding model
- Manage and monitor expenditure to ensure operating within 1.5% tolerance level.
- We will complete within timelines monthly, quarterly and annual returns to TEO.
- We will start to digitalise our invoice processing.

THE ACCOUNTABILITY REPORT

Overview

The purpose of the Accountability Report is to meet key accountability requirements.

The report contains three sections:

- Corporate Governance Report
- Remuneration and Staff Report, and
- Assembly Accountability and Audit Report.

The purpose of the Corporate Governance Report is to explain the composition and organisation of NIJAC's governance structures and how these support the achievement of the Commission's objectives.

The Remuneration and Staff Report sets out the remuneration policy for senior staff & Commissioners and reports on how that policy has been implemented. In addition, the report provides details on overall staff numbers, composition, and associated costs.

The Assembly Accountability and Audit Report brings together the key Assembly accountability documents within the annual report and accounts. This report includes a statement of compliance with regularity of expenditure guidance, a statement of losses and special payments recognised in the year and the external auditor's certificate and audit opinion on the financial statements.

Corporate Governance Report

The purpose of the Corporate Governance Report is to explain the composition and organisation of NIJAC's governance structure and how these support the achievement of the Commission's objectives.

Directors' Report

Chief Executive

Tonya McCormac was Chief Executive and Accounting Officer during the year end 31 March 2021.

Salary and pension entitlements

Details of the remuneration and pension interests of the Chief Executive post and remuneration details of Commissioners are detailed in the Remuneration Report.

Composition of the Commission

The Commission normally consists of a Chairman (the Lord Chief Justice of Northern Ireland) and twelve other members appointed by the First Minister and deputy First Minister, acting jointly. The composition during the year ended 31 March 2021 was:

The Right Honourable Sir Declan Morgan (Chairman), the Lord Chief Justice of Northern Ireland

The Right Honourable Lord Justice Stephens (second term commenced 12 November 2018, resigned August 2020)

The Honourable Mrs Justice Keegan (first term commenced 12 November 2018)

Judge Geoffrey Millar (first term commenced 12 August 2020)

District Judge (Magistrates' Courts) Rosalie Prytherch (second term commenced 12 November 2018)

Mr Eoin Doyle QFSM, Judicial Member – Lay Magistrate (second term commenced 12 November 2018)

Mr Colm Donaghy (first term commenced 1 May 2020)

Mr Paul Douglas, Lay Member (first term ended 17 October 2020, renewal of second term delayed until 2 June 2021)

Mrs Maureen Eccles (first term commenced 1 May 2020)

Ms Marion Matchett CBE, Lay Member (first term commenced 18 October 2016, resigned 14 October 2019)

Ms Noelle McGreenera, Legal Member (first term commenced 12 November 2018)

Mr Brian McTeggart (first term commenced 1 May 2020)

Mr Michael Robinson Solicitor, Legal Member (first term commenced 12 November 2018)

Mr Lindsay Todd, Lay Member (second term ended 2 October 2020)

There were two Lay Commissioner vacancies at the 31st March 2021 and one Judicial Commissioner vacancy - the nominee for the Appeal Court. However since year end TEO Ministers have approved the appointment of the nominee for the Appeal Court (4 May 2021), the appointment of a new Lay Commissioner (13 May 2021) and the approval of a Lay Commissioner awaiting renewal for a second term (2 June 2021).

All members are non-executive and independent.

Pen pictures of all Commissioners can be found on our website www.nijac.gov.uk.

Commissioners' Interests

None of the Commissioners held interests or directorships during the year which would conflict with their responsibilities as Members of the Commission.

A declaration of Board Members' interests has been completed and is available on request from NIJAC, Headline Building, Belfast.

Auditors

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Justice (Northern Ireland) Act 2002, as amended. She is the head of the Northern Ireland Audit Office (NIAO) and she and her staff are wholly independent of NIJAC.

The audit of the financial statements for 2020-21 resulted in an audit fee of £15,979 (2019-20: £10,890). The C&AG did not provide any non-audit services during the year. NIJAC is currently not involved in the National Fraud Initiative.

Payment of Suppliers

NIJAC is committed to the prompt payment of suppliers. The Confederation of British Industry's Prompt Payment Code for achieving good payment performance in commercial transactions requires payment within 30 days of the receipt of the goods or services or on presentation of a valid invoice or similar demand, whichever is later

(unless otherwise stated in the contract). During the year 100% (2019-20: 99.8%) of invoices were paid within this standard.

Against the stricter target applied by NIJAC during 2020-21 99.7% (2019-20: 97.6%) of invoices were paid within ten days of receipt.

Any supplier payments made outside these targets were due to disputed invoices.

Complaints

The NIJAC Complaints Policy and Procedure - [NIJAC Complaints Policy and Procedure](#) -relates to complaints arising from any aspect of NIJAC conducting its function and this policy sets out the arrangements for 'Commission' and 'Non-Commission' Complaints.

'Commission Complaints' are defined by Section 9B of the Justice (Northern Ireland) Act 2002. A Commission Complaint is a complaint by a qualifying complainant of maladministration by the Commission or a committee of the Commission who claims to be adversely affected, as an applicant for selection or as a person selected, by the maladministration complained of.

During the period of this report no Commission complaints were received.

Other Non-Commission Complaints will be directed to the Chief Executive, or her nominee or the Chairman as appropriate and dealt with in line with the NIJAC Complaints Policy and Procedure. There were no Non-Commission complaints in the period.

Laying of Accounts before the Assembly

The Office of the First Minister and deputy First Minister are required under paragraphs 5 and 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended, to lay before the Northern Ireland Assembly a copy of each Annual Report and Accounts for NIJAC. Due to the suspension of the Assembly from February 2022 to February 2024 there was no First or deputy First Minister in post to allow the NIJAC Annual Report and Accounts for the years ended 31 March 2021, 31 March 2022 and 31 March 2023 to be laid before the Assembly. The restoration of the Assembly on 3 February 2024 has now allowed these three years of the Annual Report and Accounts to be laid.

Statement of Accounting Officer's Responsibilities

Under paragraph 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended, the Commission is required to prepare a statement of accounts in respect of each financial year in such a form and on the basis set out in the accounts direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIJAC and of its net operating expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the Accounts Direction issued by TEO including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of NIJAC and
- Pursue and demonstrate value for money in delivering NIJAC's business activity and in its use of public assets and the resources it controls.

TEO's AO has designated the Chief Executive as AO of NIJAC. The responsibilities of an AO, including responsibility for the propriety and regularity of the public finances for which the AO is answerable, and for keeping proper records and for safeguarding NIJAC's assets, are set out in *Managing Public Money Northern Ireland (MPMNI)* published by the DoF.

As AO, I confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

I confirm that I have taken appropriate steps to make myself aware of relevant audit information and to establish that the C&AG is aware of that information. To my knowledge, there is no relevant audit information of which the C&AG is unaware.

Governance Statement

Introduction

This statement is given in respect of NIJAC's Accounts for 2020-21. It outlines NIJAC's governance framework for directing and controlling its functions and how assurance is provided to support me in my role as AO.

The Governance Framework

As AO of NIJAC I have overall responsibility for ensuring NIJAC applies high standards of corporate governance, including effective support for the Board's performance and management of risks, to ensure it is well placed to deliver its objectives, and is sufficiently robust to face challenges that it encounters.

I have responsibility for maintaining a sound system of internal control that supports the achievement of NIJAC's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in MPMNI and the NDPB Accounting Officer Memorandum.

Plenary (NIJAC's Board) has three committees; the Audit and Risk Assurance Committee (ARAC), the Business Committee and the Policy Committee.

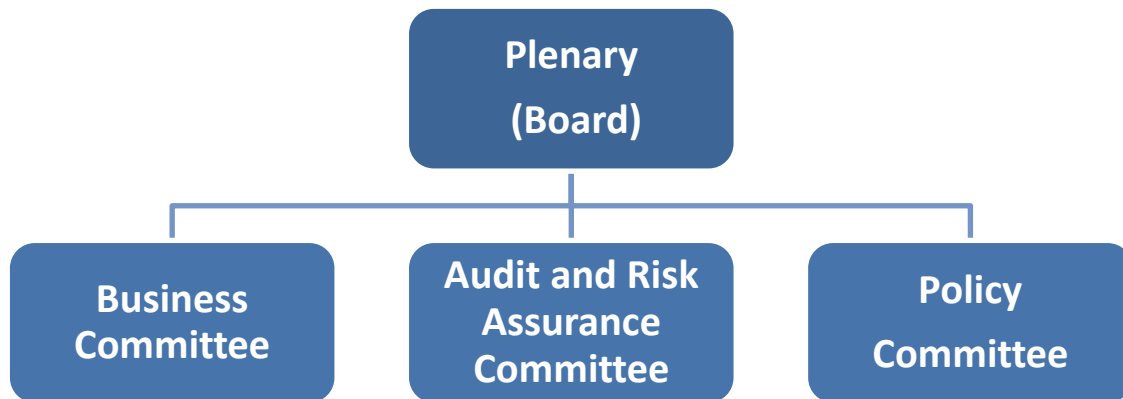
The Board of NIJAC exercises strategic control over the operation of the organisation through a system of corporate governance which includes:

- A schedule of matters reserved for Board decisions
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and Senior Leadership Team and
- Standing Orders and Standing Financial Instructions.

The relationship between NIJAC and its sponsoring department, TEO, is set out in the Management Statement. The Management Statement defines the financial and administrative framework within which NIJAC operates, sets out the conditions on which grant-in-aid is paid and the delegations assigned to NIJAC. The Management

Statement has been approved by Ministers responsible for TEO. It is supplemented by a Financial Memorandum agreed with NIJAC and approved by TEO and DoF.

Committee Structure and Coverage of Work



Plenary

The Board of NIJAC (Plenary) has corporate responsibility for ensuring that it fulfils its statutory obligations and the aims and objectives agreed with its sponsor department.

Plenary, which is chaired by the Chairman of NIJAC, typically meets four times a year. Exceptional meetings are convened as required. The Chairman and the Chief Executive, in consultation with Business Committee and Plenary determine the programme of meetings and direction for business each year. Approved minutes of Plenary meetings are published on NIJAC's website.

A detailed list of Plenary's responsibilities is set out in the Management Statement and Financial Memorandum and the Justice (Northern Ireland) Act 2002, as amended and includes the requirement to comply with the Code of Conduct (which includes the 7 Nolan Principles).

Membership as at 31 March 2021

The Right Honourable Sir Declan Morgan (Chairman), the Lord Chief Justice of Northern Ireland

Mr Colm Donaghy

Mr Paul Douglas, Lay Member*

Mr Eoin Doyle QFSM, Lay Magistrate

Mrs Maureen Eccles

The Honourable Mrs Justice Keegan

Judge Geoffrey Millar

Ms Noelle McGreenera

Mr Brian McTeggart

District Judge (Magistrates' Courts) Rosalie Prytherch

Mr Michael Robinson

* First term ended 17 October 2020 - renewal of second term approved by TEO on 2 June 2021 so non voting member at 31 March 2021.

Commissioners are drawn from the judiciary, legal profession and other professional backgrounds. Commissioners have an equal say in the work of NIJAC and are of equal status.

Section 3 of the Justice (Northern Ireland) Act 2002, as amended describes the constitution of the Board as follows:

- The Lord Chief Justice (Chairman)
- a Lord Justice of Appeal
- a Judge of the High Court
- a County Court Judge
- a District Judge (Magistrates' Courts)
- a Lay Magistrate
- a barrister
- a solicitor
- five Lay members

Audit and Risk Assurance Committee (ARAC)

The Committee supports Plenary and the AO by reviewing the comprehensiveness, reliability and integrity of the assurances provided to the Committee regarding NIJAC's internal controls, risk management processes and governance. This includes financial, operational and compliance controls and the quality and reliability of financial reporting. On the basis of assurances provided to it, the Committee will form an overall view of the state of risk management, governance and internal control in the Commission which it will report to Plenary.

The Committee consists of at least three members and meets four times per year. Additional meetings may be convened to discuss particular issues. The meetings are normally attended by a representative from NIJAC's Internal Audit function, External Audit and the sponsorship department.

ARAC is an advisory body with no executive powers. However, it is authorised by Plenary to investigate any activity within its terms of reference, and to seek any information it requires from staff who are requested to co-operate with the Committee in the conduct of its enquiries. Requests for work and reports received from Internal Audit will be channelled through the AO. ARAC is authorised to obtain independent professional advice if it considers it necessary.

ARAC advises Plenary and the AO on:

- the strategic process for risk, control and governance and the Governance Statement
- the accounting policies, the accounts, and the annual report of NIJAC, including the process of review of the accounts prior to submission for audit, levels of error identified, and the management's letter of representation to the External Auditors
- the planned activity and results of both Internal and External Audit
- adequacy of management response to issues identified by audit activity, including External Audit's Report to Those Charged with Governance
- assurances relating to the management of risk and corporate governance requirements for NIJAC
- proposals for tendering Internal Audit services
- anti-fraud policies, whistle-blowing processes, and arrangements for special investigations, and

- the Committee will also periodically review its own effectiveness and report the results of that review to Plenary.

A full list of ARAC's tasks and responsibilities can be found in the Committee's Terms of Reference contained within NIJAC Standing Orders.

Membership as at 31 March 2021

Mr Brian McTeggart, Lay Member (Chair)

Mrs Maureen Eccles, Lay Member

District Judge (Magistrates' Courts) Rosalie Prytherch

Business Committee

Business Committee sits four times a year and consists normally of four members. The Chair of the Committee reports back to Plenary.

Business Committee is responsible for the following:

- the approval of publication of the Business Plan and Corporate Plan and overseeing the Chief Executive's review and monitoring of performance against the Business and Corporate Plan Objectives
- ensuring that Annual Report and Accounts are produced and adhere to the Accounts Direction issued by the TEO in accordance with Paragraph 7 of Schedule 2 of the Justice (Northern Ireland) Act 2002, as amended
- the approval of the commencement of Appointment Schemes, use of Reserve Lists and outreach plans plus monitoring progress of Appointments. The membership of panels for Appointment Schemes, as proposed by the Chief Executive, will be shared with the Committee for comment, prior to consultation and final approval by the Chair of NIJAC
- being consulted on budget allocation from sponsor department and intended annual budget allocation assigned by the Senior Leadership Team
- overseeing and monitoring the budget and use of public funds
- ensuring that procedures are in place for the identification and assessment of risk, and those risks impacting on the achievement of NIJAC's objectives are identified and reported on correctly in the Corporate Risk Register, and
- the approval of any Direct Award Contracts over £500.

Membership as at 31 March 2021

Mr Eoin Doyle QFSM, Lay Magistrate (Chair)

Mr Colm Donaghy

Mr Paul Douglas, Lay Member*

Judge Geoffrey Millar

* First term ended 17 October 2020 - renewal of second term approved by TEO on 2 June 2021 so non voting member at 31 March 2021.

Policy Committee

Policy Committee sits four times a year and normally consists of five members. The Chair of the Committee reports back to Plenary at each session.

Policy Committee is responsible for:

- directing a programme of work with a view to promoting the delivery of the Programme of Action aimed at ensuring, so far as is reasonably practicable, that a range of people reflective of the community is available for consideration for appointment on merit
- directing a programme of work aiming to ensure effective assessment and selection methodologies and to support best practice approaches so as to select fairly on the basis of merit and
- ensuring that the work of the Committee and its determination of priorities are supported and informed by NIJAC's scheme evaluations and diversity management information.

Membership as at 31 March 2021

Mr Michael Robinson, Legal Member (Chair)

Mr Paul Douglas, Lay Member*

Mrs Maureen Eccles, Lay Member

The Honourable Mrs Justice Keegan

Ms Noelle McGreenera, Legal Member

* First term ended 17 October 2020 - renewal of second term approved by TEO on 2 June 2021 so non voting member at 31 March 2021.

Attendance at Plenary and Committee Meetings

Members	Plenary (4 in 2020-21)	Audit & Risk Assurance Committee (4 in 2020-21)	Business Committee (4 in 2020-21)	Policy Committee (4 in 2020-21)
The Right Honourable Sir Declan Morgan (Chairman)	3/4	-	-	-
Mr Colm Donaghy (first term commenced 1 May 2020)	4/4	-	3/3	-
Mr Paul Douglas	3/4	-	4/4	4/4
Mr Eoin Doyle QFSM	4/4	1/1	4/4	-
Mrs Maureen Eccles (first term commenced 1 May 2020)	4/4	2/2		3/3
Mrs Justice Keegan	3/4	-	1/1	2/3
Mr Justice Millar (first term commenced 12 Aug 2020)	3/3	-	3/3	-
Ms Noelle McGreenera	4/4	-	1/1	4/4
Mr Brian McTeggart (first term commenced 1 May 2020)	4/4	3/3	-	-
District Judge (Magistrates' Courts) Rosalie Prytherch	4/4	3/3	-	1/1
Mr Michael Robinson	4/4	1/1	-	4/4
The Honourable Mr Justice Stephens (resigned Aug 2020)	1/1	-	-	1/1
Mr Lindsay Todd (end of second term 2 Oct 20)	2/2	2/2	-	-

The denominator indicates the number of meetings the individual was eligible to attend.

At the beginning of each Plenary and Committee meeting, members are asked by the Chair to declare any conflicts or potential conflicts of interest. To prepare and consider any potential conflicts of interest members are provided with an agenda and all papers to be discussed a reasonable period before the meeting. When a potential conflict of interest is declared by a member, the remaining members consider the potential conflict and a decision is made to whether the member should step out of the meeting when the agenda item is discussed.

Board's Performance and Effectiveness

Once the timetable of meetings for Plenary, the ARAC, the Business Committee and the Policy Committee are agreed it is then the responsibility of each Committee to plan its work for the year to allow sufficient time to discharge its responsibilities effectively.

Assignment to Committees is made by assessing the member's expertise and strengths, and on which Committee this could best be utilised, and, having consulted Commissioners, if possible based on any Committee preferences they may have.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed and papers relating thereto are forwarded to each Committee Member, and any person required to attend, a reasonable time before the meeting.

Each Committee will have access to sufficient resources in order to carry out its duties, this includes the support of the appropriate team, who will be responsible for arranging meetings, drafting agendas in consultation with the Chair, providing and circulating papers, maintaining Committee records including taking minutes and undertaking any Committee business that may fall outside meetings. Plenary minutes are published on the NIJAC website.

Plenary assesses its performance, and that of its Committees, on an annual basis. Every Committee reports its progress to Plenary by way of a Committee Chair update at each meeting. Each Committee presents a report annually to Plenary, timed to support finalisation of the accounts and summarising its conclusions from the work it has done during the year.

On-going training is provided to ensure Commissioners' skills and knowledge are up-to-date and ensure Commissioners are fully functional on the Committees they have been assigned to, including Selection Committees. Commissioners complete an Annual Skills Audit which informs learning and development in terms of Board Effectiveness. They also complete an annual Board Effectiveness Survey each year. All findings and planned actions are presented to Plenary after the year end to inform any improvements to Plenary's effectiveness.

The Chairman of the Commission undertakes a performance review annually with each individual member. This assesses the Member's role not only as a Member of Plenary / Committees but also as a Selection Committee Member.

The Commission regularly engages with others, as a way of learning, benchmarking its performance against others and ensuring good practice. Strong communication is

maintained with the equivalent Judicial Appointments bodies in the England & Wales, Scotland and Ireland.

Quality of Data provided to Plenary / Committees

Plenary is satisfied as to the quality of data and information provided which is always thoroughly reviewed. All papers are issued within a reasonable time before meetings to allow Commissioners to review and, where appropriate, to raise questions in advance. The timely provision of information is in a form and of a quality that enables Plenary / Committees to discharge their duties effectively. Plenary / Committees are content with the quality and content of the papers provided; the papers ensure Plenary / Committees are fully updated on issues under their remit as stated in their terms of reference, enabling them to make informed decisions.

All reports / papers conform to a standard layout to ensure the appropriate focus on key issues. Financial and performance data is extracted from the accounting and operational systems and is therefore subject to regular, planned internal quality assurance checks and independent audits. All statistical and financial information is provided or reviewed by a professionally qualified accountant.

NIJAC now presents information to the Board and its Committees using a digital platform. The use of this platform continues to be expanded to develop it for Commissioner induction, Commissioner training and administration of appointment schemes.

Significant Governance Issue

During the external audit for 2020-21 the NIAO highlighted two payments that should have been considered to be contentious payments and if contentious would have required the approval of TEO and the Department of Finance (DoF). The payments were £4,750 under the NIJAC Special Bonus Scheme and £1,050 under the NIJAC Rewards and Recognition Policy. NIAO has recommended that NIJAC should ensure that standards on Regularity and Propriety are considered at all times and that NIJAC be mindful of what could be perceived as novel and contentious expenditure. The C&AG has included a Report on this at page 66.

Highlights

There have been no other issues during the course of the year that suggest that NIJAC has been vulnerable in relation to its performance or stewardship of its resources. This is further endorsed through the performance reported against our Business Plan Objectives, which includes keeping within our budget allocation from TEO.

For 2020-21 Internal Audit gave an overall Satisfactory assurance rating to NIJAC. During 2020-21, Internal Audit carried out 4 reviews in accordance with the 2020-21 Internal Audit Plan.

The reviews and assurance ratings are as follows:

System	Assurance rating *
Procurement	Satisfactory
Core Financial Controls	Satisfactory
Appointments	Satisfactory
IT General Controls	Satisfactory

**Satisfactory – Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.*

Corporate Governance

NIJAC follows the DoF guidance *Corporate Governance in Central Government Departments: Code of Good Practice NI 2013*, as far as possible and in proportion to its capacity as a small arms-length body. As such, it does not comply with the code provisions relating to a Minister, nor have a separate professionally qualified finance director sitting on the Board. Risk Management is supported fully through the ARAC, which reports back to NIJAC's Board.

Otherwise, in accordance with this code, Plenary and its other Committees provide the necessary leadership, effectiveness, accountability and sustainability to ensure that NIJAC delivers on its objectives. As AO, I also take seriously my responsibilities on the

use of public funds that have been provided to NIJAC, to ensure the most effective and efficient use of those funds.

NIJAC has a Board in place, in accordance with the Justice (Northern Ireland) Act 2002, as amended, which consists of the Chairman and the Commissioners, who all have equal decision-making rights. As Chief Executive I attend Plenary meetings, together with senior staff, in a non-voting capacity.

Internal Control and Risk Management

NIJAC has appropriate procedures in place to ensure that it has identified its objectives and risks and determined a control strategy for its strategic risks. A corporate approach to risk, involving Commissioners and the Senior Leadership Team, is taken.

The system of internal control is designed to manage risk systematically to a reasonable level, rather than to eliminate all risk of failure, to achieve policies, aims and objectives.

The Audit & Risk Assurance Committee (ARAC) provides Plenary with an independent and objective review on its financial and governance systems of internal control. The ARAC completes the Northern Ireland Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by ARAC Committee members during the year.

The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control. In addition, the controls of overall assurance and the annual self-assessment against the standards provide an important assurance to the ARAC Committee.

A quarterly Assurance Statement on Internal Control is produced by the Director of Governance and Appointments and sent to me as Accounting Officer. This provides me with assurance that risk management processes are effective and operating in line with NIJAC's risk management framework.

As Accounting Officer, I submit quarterly Assurance Statements on Internal Control to NIJAC's sponsoring department, TEO, and the ARAC.

Risk assessment and management is an ongoing process in NIJAC. The key strategic risks are set out in the Risk Register. The Director of Governance and Appointments is responsible for risk management within the two teams:

- Corporate Finance Team and
- Judicial Appointments Team.

As part of the business planning process, at all levels, the identification and assessment of risk is required when setting Business Objectives; these risks are formally reported in the Risk Register. Risks are assessed in terms of their probability of occurrence and impact on the achievement of objectives, and scored and reported on accordingly.

NIJAC's Risk Management Handbook is used to manage risks that may affect the achievement of Business Objectives. It outlines the respective roles and responsibilities of the Accounting Officer, Internal Audit, the ARAC and all staff.

NIJAC has a low to medium Risk Appetite, that is, NIJAC is prepared to accept, tolerate or be exposed to a low to medium level of risk at any point in time. This Risk Appetite applied during 2020-21.

Information Risk

Risks to information are managed and controlled as part of the Risk Management Process. The Information Risk Policy supplements our corporate approach to risk management and encourages all staff to consider information as assets, supported by the compilation of Information Asset Registers. As Accounting Officer, I have assumed the role of Senior Information Risk Owner for NIJAC.

As the Senior Information Risk Owner I have a key role in considering how the organisation's objectives will be impacted by information risks and how those risks may be managed. Any significant information governance risks are recorded as part of the NIJAC's risk register process.

NIJAC ensures that personal identifiable information is dealt with legally, securely, efficiently and effectively. NIJAC staff team have a clear structure to deal consistently with the many different rules about how information is handled, including those set out in legislation and in a range of appropriate policies and procedures.

Information risk has to be managed in a robust way in NIJAC. Assurances need to be provided in a consistent manner. To achieve this, participation from all staff and Commissioners in an agreed approach ensures consistency throughout the organisation in terms of information handling and the management of information risk. ARAC oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality.

Similar to other publicly funded organisations NIJAC has been operating within a constrained economic environment in the 2020-21 financial year. Plenary will continue to monitor and evaluate the risk that this environment may have on service delivery through the Business Committee.

There were no personal data related incidents during the period that met the reporting Information Commissioners' reporting standard.

Remuneration and Staff Report

The Remuneration and Staff Report sets out the remuneration policy for the Chief Executive & Commissioners and reports on how that policy has been implemented. In addition, the report provides details on overall staff numbers, composition, and associated costs.

Remuneration Policy

All staff in NIJAC are remunerated in line with NICS pay scales.

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Minister has set the 2020-21 NI public sector pay policy, in September 2020, in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2020-21 has been approved and arrears and revised salaries were actioned in payroll in January 2022.

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.

The remuneration for Commissioners is set by TEO.

Service Contracts

NIJAC staff appointments are made in accordance with The Civil Service Commissioners for Northern Ireland Recruitment Code.

The Civil Service Commissioners (NI) Order 1999 requires 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 staff covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at <http://www.nicscommissioners.org/>

Commissioners are appointed on a fixed term basis and as outlined in the section on the Organisational Structure on page 8.

Salary and pension entitlements (*Audited Information*)

The following sections provide details of the remuneration and pension interests of the Commissioners and the most senior management of NIJAC (the Chief Executive).

Chief Executive

Tonya McCormac was the Chief Executive in the year to 31 March 2021.

The remuneration payable in the Chief Executive role during the reporting period was as follows:

	2020-21					2019-20**				
	Salary	Bonus Payments	Benefits in Kind	Pension Benefits*	Total	Salary	Bonus Payments	Benefits in Kind	Pension Benefits*	Total
Name	£'000	£'000	(to nearest £100)	(to nearest £1,000)	(£'000)	£'000	£'000	(to nearest £100)	(to nearest £1,000)	(£'000)
Mrs Tonya McCormac (From 21 August 2018)	70-75	-	-	34	105-110	70-75	-	-	43	115-120

**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 decreases due to a transfer of pension rights. ** updated since last year's Annual Report and Accounts to take account of arrears paid in 2019-20 in relation to the resolution of the grade of the Chief Executive.*

Commissioners

The remuneration payable to the Commissioners was as follows:

Name	2020-21		2019-20	
	Salary £000	Benefits in Kind (nearest £100)	Salary £000	Benefits in Kind (nearest £100)
The Right Honourable Sir Declan Morgan (Chair)*	-	-	-	-
The Honourable Mr Justice Stephens, High Court Judge* (resigned 4 August 2020)	-	-	-	-
Her Honour Mrs Justice Keegan* Judge Geoffrey Millar*	-	-	-	-
District Judge (Magistrates' Courts) Rosalie Prytherch*	-	-	-	-
Mr Colm Donaghy (appointed 1 May 2020)	5-10	-	-	-
Mr Paul Douglas (first term ended appointed 17 October 2020, second term commenced 2 June 2021)**	5-10	-	10-15	-
Mr Eoin Doyle QFSM	5-10	-	10-15	-
Mrs Maureen Eccles (appointed 1 May 2020)	5-10	-	-	-
Ms Marion Matchett CBE (resigned 14 October 2019)	-	-	5-10	-
Ms Noelle McGreenera	5-10	-	0-5	-
Mr Brian McTeggart (appointed 1 May 2020)	15-20	-	-	-
Mr Michael Robinson	5-10	-	5-10	-
Mr Lindsay Todd (second and final term ended 2 October 2020)	5-10	-	5-10	-

* Salaried members of the judiciary are not remunerated by NIJAC for their work in accordance with current public sector policy.

** Remunerated at Commissioner rate for full year.

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 ex gratia payments.

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

Bonuses are based for staff performance and work completed over and above normal duties. Bonuses relate to the performance in the year in which they become payable to the individual. A total of £4,750 was awarded in staff bonuses in 2020-21 (2019-20: £375). The Chief Executive did not receive a bonus. Commissioners do not receive bonus payments.

Pay Multiples (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in the Commission in the financial year 2020-21 was £70,000-£75,000 (2019-20: £70,000-£75,000). This was 2.25 times (2019-20: 2.41 times) the median remuneration of the workforce, which was £32,224 (2019-20: £30,064).

	2020-21	2019-20
Band of Highest Paid Director's Total		
Remuneration	70-75	70-75
Median Total Remuneration	32,224	30,064
Ratio	2.25	2.41

Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The decrease in this ratio between 2020-21 and 2019-20 is due to the employment of temporary staff that raised the median total remuneration.

In 2020-21, no employees (2019-20: nil) received remuneration in excess of the highest paid director.

Remuneration ranged from £1,462 to £73,436 (2019-20, £2,963 to £72,465).

Pension Entitlements (Audited Information)

Commissioners

No pension contributions are made by NIJAC in respect of the Commissioners.

Chief Executive

Name and title	Accrued Pension at pension age as at 31/03/21 £'000	Real increase/ (decrease) in pension at pension age £'000	CETV at 31/03/21 £'000	*CETV at 31/03/20 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Mrs Tonya McCormac Chief Executive	25-30	0-2.5	337	300	19	-

* The figure may be different from the closing figure in last year's accounts. This is due to the CETV factors being updated to comply with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2009.

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%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoF. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes e.g. classic, alpha etc. and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Currently 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.

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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. 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.

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 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contribution rates for all members for the period covering 1 April 2021 – 31 March 2022 are as follows:

Scheme Year 1 April 2021 to 31 March 2022

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2021 to 31 March 2022
£0	£24,199.99	4.60%
£24,200.00	£55,799.99	5.45%
£55,800.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (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.

Payments to Past Commissioners (Audited Information)

There were no payments paid to past Commissioners during 2020-21 (2019-20: Nil).

Compensation for Loss of Office (Audited Information)

There was no compensation paid for loss of office during 2020-21 (2019-20: Nil).

Off-payroll engagements

There were no 'off-payroll' engagements at a cost of over £245 per day, lasting longer than six months per annum in place during 2020-21.

Staff Report (Audited Information)

Senior Civil Servants

The number of Senior Civil Service staff (or equivalent) by salary band at 31 March is as follows:

	2020-21	2019-20
Salary Band	Number	Number
Pay Scale 1 £71,932-£82,464	1	1

NIJAC is currently funded for 12.6 full time equivalents (FTEs) based on an independent exercise to review the optimum staffing complement that was concluded during the year. All current NIJAC staff have been directly recruited with no secondees from the NICS utilised in 2020-21. In addition NIJAC accessed temporary staff from an Agency during 2020-21 to cover vacancies and maternity cover.

NIJAC is committed to staff development to ensure a quality and cost effective service is delivered. Direct recruits are employed on NIJAC terms and conditions and all policies are appropriately applied, including the performance management system.

The average number of staff in post during 2020-21 can be found on page 59.

The gender split for the Board (Commissioners) and staff at 31 March 2021 (prior year comparison in brackets) is as follows:

	<u>Total</u>	<u>Male</u>	<u>Female</u>
The Board	11(9)	7 (6)	4 (3)
Senior Managers	1 (1)	0 (0)	1 (1)
Employees	8 (9)	4 (4)	4 (5)

Staff costs comprise:

	Permanently employed	Inward seconded	Agency	Commissioners	2020-21	2019-20
	staff	staff *	staff		Total	Total
	£	£	£	£	£	£
Wages and salaries	417,249	-	115,063	72,588	604,900	453,369
Social security costs	31,765	-	-	4,895	36,660	37,290
Other pension costs	119,331	-	-	-	119,331	119,386
Total costs	568,345	-	115,063	77,483	760,891	610,045

* Inward seconded staff wages and salaries cost includes £nil (2019-20: £849 relating to VAT).

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

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the

scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The DoF have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

For 2020-21, employers' contributions of £119,331 were payable to the NIJAC pension arrangements (2019-20: £119,386) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £Nil (2019-20 £Nil) 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% (2019-20: 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 £Nil, 0.5% (2019-20: £Nil, 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.

No persons (2019-20: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2019-20: £Nil).

Average number of persons employed (Audited Information)

The average number of whole-time equivalent persons employed (including senior management, but excluding Commissioners) during the year was as follows:

	Permanent staff	Seconded staff	Agency staff	2020-21 Number Total	2019-20 Number Total
Chief Executive	1.0	-	-	1.0	1.0
Corporate Finance Team	3.0	-	0.2	3.2	2.2
Judicial Appointments Team	5.9	-	2.0	7.9	7.9
Total	9.9	-	2.2	12.1	11.1

Reporting of Civil Service and other compensation schemes (Audited Information)

Exit Packages

There are no Civil Service or other compensation schemes exit packages to report in 2020-21 (2019-20: Nil).

Equality, Diversity and Inclusion

In NIJAC, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talents of staff to ensure we are a well-led, high performing, outcome-focused organisation and an organisation that is a great place to work.

NIJAC recognises all staff want to work in a harmonious workplace where they feel valued, respected and included, irrespective of gender, including gender reassignment, marital or civil partnership status, race/ethnic origin, religious belief or political opinion, disability, having or not having dependants, sexual orientation and age.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Generally the

policies contained in the Northern Ireland Civil Service Staff Handbook have been adopted by NIJAC.

NIJAC continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of annual returns.

Employment, training and advancement of disabled persons

NIJAC 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 members of NIJAC recruitment panels.

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

NIJAC is committed to working towards creating a truly inclusive workplace where all colleagues feel valued.

Learning & Development

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

Employee Consultation and Trade Union Relationships

NIJAC encourages widespread consultation and exchange of information at all levels. This is achieved through senior staff briefings and the cascading of information to all staff. All staff are automatically invited to contribute during the consultation exercises issued in relation to staff policies. NIJAC consults on staff policies with the recognised Trade Unions.

Days lost due to absence

NIJAC encourages a culture where good attendance is expected and valued. However, it recognises that from time to time absences for medical reasons may be unavoidable. NIJAC aims to treat its staff who are ill, with sympathy and fairness, and where possible to provide them with support which will enable them to recover their health and attend work regularly.

In 2020-21 the percentage of working days lost was 3.9% (2019-20: 5.4%) or an average of 10.2 days (2019-20: 14.1) per annum per employee. There was two members of staff on long term sick absence during 2020-21 (2019-20: 1). The average working days lost excluding long-term sick is 0.10 (2019-20 6.86).

Expenditure on Consultancy

There was no expenditure on external consultancy in 2020-21 (2019-20 nil).

Assembly Accountability and Audit Report

The Assembly Accountability and Audit Report brings together the key Assembly accountability documents within the annual report and accounts.

Regularity of Expenditure (Audited Information)

As NIJAC's Accounting Officer I am content that the expenditure and income of the Commission has been applied to the purposes intended by the NI Assembly. Furthermore I am content that NIJAC's transactions are within the scope of the authorities that govern them, and that there are no material weaknesses in the design and implementation of NIJAC's internal controls to prevent and detect fraud.

Fees and Charges (Audited Information)

NIJAC does not charge for its services.

The income figure reported in Note 3 consists of recharges for rent, rates, and other premises costs for the sharing of Headline Building.

Remote Contingent Liabilities (Audited Information)

NIJAC has no remote contingent liabilities as at 31 March 2021.

Losses and Special Payments (Audited Information)

Losses Statement

	31/03/21		31/03/20	
	Number	£	Number	£
Total Losses under £250,000	-	-	-	-
Total Losses over £250,000	-	-	-	-

Special Payments

There were no special payments made during the year.



Tonya McCormac

Accounting Officer 07 May 2024

NORTHERN IRELAND JUDICIAL APPOINTMENTS COMMISSION

THE CERTIFICATE 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 Judicial Appointments Commission for the year ended 31 March 2021 under the Justice (Northern Ireland) Act 2002. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Judicial Appointments Commission's affairs as at 31 March 2021 and of the Northern Ireland Judicial Appointments Commission's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 and The Executive Office directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements 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 Judicial Appointments Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other Information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Justice (Northern Ireland) Act 2002; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Judicial Appointments Commission and its environment obtained in the course of the audit, I

have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Commission and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Commission and the Accounting Officer are responsible for:

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

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Justice (Northern Ireland) Act 2002.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Judicial Appointments Commission through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Justice (Northern Ireland) Act 2002;
- making enquires of management and those charged with governance on the Northern Ireland Judicial Appointments Commission's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Northern Ireland Judicial Appointments Commission's susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Judicial Appointments Commission's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;

- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

My observations in relation to bonuses and gifts made to staff and Commissioners are included in my report attached to these financial statements at pages 86 and 87.



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

15 May 2024

NORTHERN IRELAND JUDICIAL APPOINTMENTS COMMISSION

FINANCIAL STATEMENTS

2020-21

Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2020-21 £	2019-20 £
	Note		
Other operating income	3	(161,806)	(185,198)
Total Operating Income		(161,806)	(185,198)
Staff Costs	4.1	760,891	610,045
Other Operating Expenditure	4.1	503,701	563,695
Depreciation, amortisation and revaluation	4.2	5,532	4,322
Total Operating Expenditure		1,270,124	1,178,062
Net expenditure for the year		1,108,318	992,864

All operations are continuing.

Other Comprehensive Net Expenditure

Items that will not be reclassified to net operating costs:

		2020-21 £	2019-20 £
	Note		
Net (gain) / loss on revaluation of Intangibles	6	-	-
Comprehensive net expenditure for the year		1,108,318	992,864

The notes on pages 73 to 85 form part of the accounts.

Statement of Financial Position as at 31 March 2021

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

		2021		2020	
		£	£	£	£
	Note				
Non-current assets:					
Property, plant and equipment	5	22,776		22,854	
Intangible assets	6	-		-	
Total non-current assets			22,776		22,854
Current assets:					
Trade and other receivables	7	44,368		49,186	
Cash and cash equivalents	8	81,184		86,263	
Total current assets			125,552		135,449
Total assets			148,328		158,303
Current liabilities					
Trade and other payables	9	(190,971)		(140,828)	
Total current liabilities			(190,971)		(140,828)
Total assets less current liabilities			(42,643)		17,475
Total assets less total liabilities			(42,643)		17,475
Taxpayers' equity and other reserves					
Revaluation reserve			-		1,514
General reserve			(42,643)		15,961
Total equity			(42,643)		17,475

The financial statements on pages 69 to 85 were approved by the Plenary on 07 May 2024 and were signed on its behalf by:



Tonya McCormac
Chief Executive / Accounting Officer
07 May 2024

The notes on pages 73 to 85 form part of the accounts.

Statement of Cash Flows for the year ended 31 March 2021

The Statement of Cash Flows shows the changes in cash and cash equivalents of NIJAC during the reporting period. The statement shows how NIJAC generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by NIJAC. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the NIJAC's future public service delivery.

		2020-21	2019-20
		£	£
	Note		
Cash flows from operating activities			
Net Expenditure		(1,108,318)	(992,864)
Adjustments for non-cash transactions (Increase) / decrease in trade and other receivables	4.2	5,532	4,322
Increase / (decrease) in trade and other payables	7	4,818	(11,473)
	9	50,143	(12,909)
Net cash outflow from operating activities		(1,047,825)	(1,012,924)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(5,454)	(9,193)
Purchase of intangible assets	6	-	-
Net cash outflow from investing activities		(5,454)	(9,193)
Cash flows from financing activities			
Grants from sponsoring department		1,048,200	1,083,500
Net financing		1,048,200	1,083,500
Net increase / (decrease) in cash and cash equivalents in the period			
		(5,079)	61,383
Cash and cash equivalents at the beginning of the period			
	8	86,263	24,880
Cash and cash equivalents at the end of the period			
	8	81,184	86,263

The notes on pages 73 to 85 form part of the accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

This statement shows the movement in the year on the different reserves held by NIJAC, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities, to the extent that the total is not represented by other reserves and financing items.

	General Fund £	Revaluation Reserve £	Taxpayers' Equity £
Balance at 31 March 2019	(74,675)	1,514	(73,161)
Grants from Sponsoring Department	1,083,500	-	1,083,500
Comprehensive Net Expenditure for the year	(992,864)	-	(992,864)
Transfers between reserves	-	-	-
Gain on revaluation of intangibles	-	-	-
	15,961	1,514	17,475
Grants from Sponsoring Department	1,048,200	-	1,048,200
Comprehensive Net Expenditure for the year	(1,108,318)	-	(1,108,318)
Transfers between reserves	1,514	(1,514)	-
Gain on revaluation of intangibles	-	-	-
	(42,643)	-	(42,643)

The notes on pages 73 to 85 form part of the accounts.

Notes to the Financial Statements

1.0 Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2020-21 *Government Financial Reporting Manual (FReM)* issued by the DoF. The accounting policies contained in the 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 which is judged to be most appropriate to the particular circumstances of NIJAC for the purpose of giving a true and fair view has been selected. The particular policies adopted by NIJAC are described below. They have been applied consistently in dealing with items considered material to the accounts.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of assets and liabilities to fair value as determined by the relevant accounting standards, and subject to the interpretations and adaptations of those standards in FReM.

1.2 Property, Plant and Equipment

Property, plant and equipment comprises of plant and equipment, furniture and fittings, and information technology.

Expenditure on property, plant and equipment of £1,000 or more is capitalised. For furniture and fittings and information technology the individual assets are recorded on a pooled basis.

On initial recognition, assets are measured at cost, including any costs such as installation, directly attributable to bringing them into working condition.

All property, plant and equipment is reviewed annually for impairment. As permitted by the FReM, NIJAC has adopted the depreciated historical cost basis as a proxy for fair value where non-property operational assets are deemed to be short-life or low value assets.

All non-property operational assets are deemed to be short-life or low value assets and are therefore valued on the basis of depreciated historical cost as an approximation of fair value.

Under IFRS 13 Property, Plant and Equipment were not revalued as there is unlikely to be material difference between historical cost amounts and the revalued amounts due to the short expected useful life of the assets and their low values.

All expenditure on repairs and maintenance is charged to the Statement of Comprehensive Net Expenditure during the financial year in which it is incurred.

1.3 Intangible assets

Expenditure on intangible assets which includes software, software licences, and the associated costs of implementation is capitalised where the cost is £1,000 or more.

Intangible assets are reviewed annually for impairment. Intangible assets are not currently revalued as the net book value is such that any revaluation would be immaterial.

1.4 Depreciation and Amortisation

Property, plant, and equipment are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Depreciation is charged in the month of acquisition.

Intangible assets are amortised over the shorter of the term of the licence and the useful economic life.

Useful lives are normally in the following ranges:

Plant and Equipment	5-10 years
Furniture and Fittings	5-10 years
Information Technology	3 years
Intangible Assets	3 years

The residual values of assets are reviewed on a periodic basis.

Additions to non-current assets will be depreciated from the month of acquisition where material. Disposals from non-current assets will not be depreciated in the month of disposal.

1.5 Financing

Grant-in-Aid funding received from TEO is treated as financing and is recorded in the accounts as a movement in the General Fund.

1.6 Income

Income consists of recharges for rent, rates, and other premises costs for the sharing of Headline Building with the Historical Institutional Abuse Redress Board.

Adoption of IFRS 15 (Revenue from Contracts with Customers) has not had an impact on NIJAC's financial position.

1.7 Operating leases

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. Rentals under operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the lease.

1.8 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Scheme (CSP Scheme) which are described in the Remuneration and Staff Report. The defined benefit schemes are unfunded. NIJAC 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 CSP Scheme of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the CSP Scheme. In respect of the defined contribution elements of the schemes, NIJAC recognises the contributions payable for the year. A separate scheme statement is prepared for CSP Scheme as a whole.

1.9 Value Added Tax

NIJAC is ineligible to reclaim input Value Added Tax (VAT) on expenditure. Therefore, all expenditure is inclusive of VAT.

1.10 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, NIJAC 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 *MPMNI*.

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 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.

As the cash requirements of NIJAC are met through Grant-in-Aid provided by TEO, 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 NIJAC's expected purchase and usage requirements and is therefore exposed to little credit, liquidity or market risk.

1.12 Employee Benefits

Under the requirements of IAS 19 *Employee Benefits*, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any annual and flexi leave entitlements that have been earned at the year-end but not yet taken. The cost of untaken annual and flexi leave has been determined by using actual salary costs and the data from staff leave returns at 31 March.

1.13 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2021

Additional or revised accounting standards and new (or amendments to) interpretations contained within FReM 2020-21 have been considered. The adoption of these

standards has not had a significant impact on NIJAC's financial position or results. Specifically adoption of IFRS 15 has not had an impact on NIJAC's disclosures.

1.14 Accounting standards, interpretations and amendments to published standards not yet effective

NIJAC has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. NIJAC considers that these are unlikely to have a significant impact on the accounts in the period of initial application.

2. Statement of Operating Costs by Operating Segment

The organisation's operating structure has been reviewed to identify if there are any business activities which are unconnected and thus separate segments as defined by IFRS 8 *Operating Segments*. NIJAC does not generate any income streams; any income disclosed in the accounts relates to rechargeable expenses as a result of the shared occupancy of the building 2020-21: £161,806 (2019-20: £185,198).

NIJAC's expense generating activities are interlinked and cannot operate in isolation, therefore the Chief Executive Officer in her role as Accounting Officer and Chief Operating Decision Maker (CODM) does not consider there to be separate segments within the organisation.

Financial information is reported to the CODM, Plenary, the Business Committee, the ARAC and TEO, for the organisation as a whole, no part of the organisation is reported on separately. The budget is bid for, allocated and managed by NIJAC as a whole; there are no budget allocations to a specific area as a separate segment.

3. Income

	2020-21	2019-20
	£	£
Reimbursement of costs	161,806	185,198
Total Income	161,806	185,198

4. Expenditure

	2020-21	2019-20
	£	£
4.1 Operating costs		
Staff Costs ¹ :		
Wages and Salaries	604,900	453,369
Social Security Costs	36,660	37,290
Other Pension Costs	119,331	119,386
Accommodation Costs	225,064	249,256
Maintenance	15,308	48,145
Security Costs	43,713	60,224
Scheme Costs	3,518	39,451
IT Services	49,304	29,666
Heat & Light	23,730	36,583
Managed Service Fees	24,523	27,810
Other Costs	9,146	11,468
Other Accommodation Services	17,696	18,720
Staff Related Costs	12,185	14,657
Auditors' Remuneration ²	15,979	10,890
Commissioner Costs	15,686	12,044
Printing, Design and Stationery	706	1,172
Operating Leases	697	697
Research	2,967	2,912
Consultancy	43,479	-
Total	1,264,592	1,173,740
4.2 Non-cash items		
Amortisation	-	-
Depreciation	5,532	4,322
Total	5,532	4,322

¹Further analysis of staff costs is located in the Staff Report on pages 56 to 61.

²During the year, NIJAC purchased no non-audit services from its auditor (NI Audit Office).

5. Property, plant and equipment

	Plant and Equipment £	Furniture and Fittings £	Information Technology £	Total £
Cost or valuation				
At 1 April 2020	29,391	8,795	22,117	60,303
Additions	4,242	-	1,212	5,454
Disposals	-	-	-	-
At 31 March 2020	33,633	8,795	23,329	65,757
Depreciation				
At 1 April 2020	12,177	5,967	19,305	37,449
Charged in year	3,842	223	1,467	5,532
Disposals	-	-	-	-
At 31 March 2021	16,019	6,190	20,772	42,981
Carrying amount at 31 March 2021	17,614	2,605	2,557	22,776
Carrying amount at 31 March 2020	17,214	2,828	2,812	22,854
Asset financing:				
Owned	17,614	2,605	2,557	22,776
Finance Leased	-	-	-	-
Carrying amount at 31 March 2021	17,614	2,605	2,557	22,776

	Plant and Equipment £	Furniture and Fittings £	Information Technology £	Total £
Cost or valuation				
At 1 April 2019	20,198	8,795	22,117	51,110
Additions	9,193	-	-	9,193
Disposals	-	-	-	-
At 31 March 2020	29,391	8,795	22,117	60,303
Depreciation				
At 1 April 2019	10,857	4,432	17,838	33,127
Charged in year	1,320	1,535	1,467	4,322
Disposals	-	-	-	-
At 31 March 2020	12,177	5,967	19,305	37,449
Carrying amount at 31 March 2020	17,214	2,828	2,812	22,854
Carrying amount at 31 March 2019	9,341	4,363	4,279	17,983
Asset financing:				
Owned	17,214	2,828	2,812	22,854
Finance Leased	-	-	-	-
Carrying amount at 31 March 2020	17,214	2,828	2,812	22,854

6. Intangible assets

Intangible assets comprise of software and associated implementation costs.

	Total £
Cost or valuation	
At 1 April 2020	34,455
Additions	-
Disposals	-
Revaluations	-
At 31 March 2021	34,455
Amortisation	
At 1 April 2020	34,455
Charged in year	-
Disposals	-
Revaluations	-
At 31 March 2021	34,455
Carrying amount at 31 March 2021	-
Carrying amount at 31 March 2020	-
Asset financing:	
Owned	-
Finance Leased	-
Carrying amount at 31 March 2021	-
	Total £
Cost or valuation	
At 1 April 2019	34,455
Additions	-
Disposals	-
Revaluations	-
At 31 March 2020	34,455
Amortisation	
At 1 April 2019	34,455
Charged in year	-
Disposals	-
Revaluations	-
At 31 March 2020	34,455
Carrying amount at 31 March 2020	-
Carrying amount at 31 March 2019	-
Asset financing:	
Owned	-
Finance Leased	-
Carrying amount at 31 March 2020	-

7. Trade receivables and other current assets

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	-	-
Prepayments and accrued income	44,368	49,186
Total	44,368	49,186

There are no trade receivables or other current asset amounts falling due after more than one year.

8. Cash and cash equivalents

	2020-21	2019-20
	£	£
Balance at 1 April	86,263	24,880
Net change in cash and cash equivalent balances	(5,079)	61,383
Balance at 31 March	81,184	86,263

The following balances at 31 March were held at:

Commercial banks and cash in hand	81,184	86,263
Balance at 31 March	81,184	86,263

9. Trade payables and other current liabilities

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade payables	51,522	12,685
Accruals and deferred income	139,449	128,143
Total	190,971	140,828

There are no trade payables or other current liabilities falling due after more than one year.

10. Commitments under leases

10.1 Operating leases

NIJAC make use of premises where the operating lease is held by TEO. NIJAC is invoiced directly by the lessor for the lease of the premises; NIJAC does not have any future commitments in respect of these leases.

The lease of Headline Building runs from 7 January 2012 for 15 years and was signed by the DoF on behalf of TEO.

NIJAC holds no operating leases in its own name.

11. Financial instruments

IFRS 7 *Financial Instruments: Disclosures* requires NIJAC to provide disclosure that enables evaluation of the significance of financial instruments for NIJAC's financial position and performance, and the nature and extent of risks arising from financial instruments to which NIJAC is exposed during the period and at the reporting date, and how NIJAC manages those risks. Due to the largely non-trading nature of NIJAC's activities and the way in which executive non-departmental bodies are financed, NIJAC is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS 7 mainly applies.

NIJAC has no powers to borrow or invest surplus funds and except for relatively insignificant purchases of foreign currency, financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing NIJAC in undertaking its activities.

11.1 Classification of financial instruments

NIJAC's financial assets are classified as trade receivables and other current assets (Note 7) and cash and cash equivalents (Note 8). NIJAC's financial liabilities are trade payables and other current liabilities (Note 9). The carrying value of these financial assets and liabilities, as disclosed in the notes to the accounts, approximates to fair value because of their short maturities. All financial instruments held by NIJAC are non-interest bearing.

12. Related-party transactions

NIJAC is a NDPB sponsored by TEO; NIJAC has had material transactions in the form of Grant in Aid with TEO.

NIJAC has had material transactions in the form of recharges for the sharing of Headline Building with the Historical Institutional Abuse (HIA) Redress Board and the recharges are for rent, rates, and other premises costs.

NIJAC also has had material transactions with the DoF in the form of services provided by Enterprise Shared Services (ESS) and Central Procurement Directorate (CPD).

TEO, HIA Redress Board and DoF are regarded as related parties.

None of the Commissioners, members of key management staff or other related parties has undertaken any material transactions with NIJAC during the year.

13. Events after the Reporting Period

There were no events post Statement of Financial Position for the year ended 31 March 2021.

Date of authorisation for issue

The Accounting Officer, Tonya McCormac, authorised the issue of these financial statements on 15 May 2024.

THE NORTHERN IRELAND JUDICIAL APPOINTMENTS COMMISSION 2020-21 ANNUAL REPORT AND ACCOUNTS

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF NORTHERN IRELAND

The Northern Ireland Judicial Appointments Commission (NIJAC) is a non-departmental public body and grant-aided by its sponsor Department - The Executive Office (TEO). The relationship between NIJAC and TEO is set out formally in a Management Statement and Financial Memorandum (MSFM).

During the audit of NIJAC's 2020-21 accounts two issues came to my attention relating to rewards and gifts made to staff and Commissioners.

Special Bonuses

In April 2021 £4,750ⁱ was paid to staff in Special Bonus payments ranging from £500 to £750. These rewards were made under the NIJAC Special Bonus Scheme Policy, which mirrors that of the Northern Ireland Civil Service (NICS). Bonuses were paid to one temporary agency worker and all (six) of the permanent staff who were in post and working at the end of the 2020-21 financial year with the exception of the Chief Executive. The NICS policy states that the bonuses will be used to '*reward exceptional performance*'.

NIJAC told me that, "*the bonus payments were to reward exceptional performance by NIJAC staff in particularly demanding tasks and adverse conditions in an already challenging and different situation facing the Commission during that year*". Each payment was linked, either directly or by implication, to working during the challenging times of the COVID 19 pandemic. However, these payments were made at a time when everyone in society was dealing with challenges arising from the pandemic, with many workers being furloughed and frontline health workers receiving individual bonuses of £500. On the basis that the payments were made to almost all staff, I do not consider them to be within the spirit of the scheme.

Gifts to Commissioners and Staff

In March 2021, NIJAC also purchased a hamper containing food and one bottle of wine for all Staff and Commissioners, at a cost of £50 per person, totalling £1,050. NIJAC advised that the objective was to raise morale and to say thank-you for the commitment throughout the past 12 months.

Conclusion

I acknowledge that the Executive Team within NIJAC has discretion to award Special Bonuses and the Department of Finance (DoF) guidanceⁱⁱ on non-pay rewards allows for token gifts to reward staff for exceptional performance. However, the MSFM states that '*NIJAC shall obtain the approval of TEO, and DoF, before incurring any expenditure for any purpose which is or might be considered novel or contentious, or which has or could have significant future cost implications, including on staff benefits*'.

ⁱ National insurance costs of £656 were also incurred.

ⁱⁱ DAO (DFP) 05/03- 'Expenditure on Non-Pay Rewards'.

This expenditure could be considered contentious, particularly given that each gift contained a bottle of wine. TEO only became aware of the special bonus payments and gifts after they were made. Appropriate approval should have been sought in line with the MSFM. DoF Supply advised me that NIJAC should have discussed the matter with TEO.

I note that both the NIJAC and NICS Special Bonus Schemes were withdrawn with effect from 1 April 2021 and that there has been no recurrence of the issues set out above. Nevertheless, in future NIJAC should ensure that it complies with all relevant guidance to ensure that appropriate approvals are in place prior to incurring any expenditure which might be considered contentious.



Dorinnia Carville
Comptroller and Auditor General
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15 May 2024

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