

SELECTING THE BEST PEOPLE AND PROMOTING DIVERSITY



**ANNUAL REPORT
AND ACCOUNTS
2021-22**



NIJAC

*Northern Ireland Judicial
Appointments Commission*

Northern Ireland Judicial Appointments Commission

**Annual Report and Accounts
For the year ended 31 March 2022**

***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 2021-22.

This is the seventeenth Annual Report for NIJAC, and my second 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. We continue to face ongoing challenges but despite these, the Commission continues to deliver on its commitments. During 2021-22, we commenced the second year of our Five year Corporate Plan 2020-25 which sets a clear direction of travel for the Commission. In 2021-22 we moved toward an Outcomes Based Accountability (OBA) approach to Business Planning with an emphasis on the outcomes of the business of NIJAC being set and monitored with the aim of demonstrating the contribution the organisation makes to wider society.

NIJAC's Board (also referred to 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 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 always 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 Northern Ireland Judicial Appointments Commission, 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 second 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 two high level Strategic Outcomes aligned to the wider programme for Government Outcomes. In delivering on and achieving these, we continue to demonstrate how we make an impact as a public body in NI.

High Level Outcomes

- Increasing confidence in the judiciary through meritorious appointments and reflecting the community (as far as it is reasonably practicable to do so).
- NIJAC is recognised as an open, transparent and well run organisation and valued by stakeholders.

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 arrangements needed because of COVID19 we have fully delivered on our commitments. The targets set within the 2021-22 Business Plan were met demonstrating positive and sustained progress in year two of the five year Corporate Plan toward achieving our long term Strategic Outcomes. A mid-term review of NIJAC's five-year Corporate Plan was carried out towards the end this year to ensure that it is still relevant and fit for purpose, taking account of the appointment of our new Chair and the significant work completed on Outcomes based planning and the introduction of an Outcomes Based Accountability model for NIJAC.

During the reporting period 1 April 2021 - 31 March 2022, NIJAC made 60 recommendations (35 female and 25 male) for judicial appointment (Courts 13, Tribunals 47) and a further 56 renewals of appointment.

We continue to work and deliver within our statutory obligations and, through review and evaluation of our strategies, policies and processes, continually seek to improve, transform and bring about change.

During the 2021-22 period, NIJAC successfully delivered against planned targets whilst continuing to focus on working collaboratively with others through a value based approach centred on our five values which are always at the core of what we do. A number of new initiatives were progressed including the development of the staff Health and Wellbeing group at NIJAC. The Commission committed in its five-year People Strategy to investing and supporting its people. This initiative is important to ensure a positive culture in which the organisation values its people and their well-being. This group has facilitated staff to participate in several online seminars and engage in a number of team building activities. 2021-22 also saw the successful introduction of the Hybrid working policy, which allows staff the flexibility to work from home and the office. This policy will remain under review in line with business need. NIJAC has continued to innovate during this period with the introduction of our online testing platform which has been used successfully in the District Judge (Magistrates Court) 2021 and Victims Payments Board Ordinary Member 2021 schemes. Through NIJAC's delivery of the Victims Payments Board schemes in 2021-22, NIJAC successfully collaborated with a number of new stakeholders including organisations working with Victims and Survivors in NI.

I am committed to continuing to build on the good work of the Commission and to work with colleagues, stakeholders and the Board to deliver meritorious appointments for our Courts and Tribunals in Northern Ireland whilst ensuring NIJAC as a Public Body in NI is fit for the future.

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.

Organisational Structure

The Commission comprises 13 members drawn from the judiciary, legal profession and other professional backgrounds. 2021-22 saw NIJAC's Chairman, the Lord Chief Justice of Northern Ireland, The Right Honourable Sir Declan Morgan retire and the new Lady Chief Justice of Northern Ireland, The Right Honourable Dame Siobhan Keegan become Chair of NIJAC in September 2021. The 12 other members are appointed by the First and deputy First Minister at The Executive Office.

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 the Board (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 people to judicial office in 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 2021-22 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 Corporate 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 ongoing situation with Covid-19 brought potential operational risks for NIJAC in terms of staff wellbeing, running outreach events and 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.
- In 2020-21 NIJAC underwent an independent review of the staff structure. The implementation of the recommendations of the review was monitored in 2021-22 and a number of potential risks were highlighted as new staff, posts and processes bedded in. These risks were able to be removed from the Risk Register by the end of the year with the implementation having been successfully completed.
- Similar to many organisations NIJAC has highlighted cyber security as a potential risk. Risks associated with Cyber Security continued to be assessed and monitored in 2021-22 and actions were taken to mitigate this risk.
- During 2021-22 Headline Building issues including the failing central heating / air conditioning system indicated to the Board that there was a need to highlight in the Risk Register the concerns for staff wellbeing particularly in the colder months. This matter was fully resolved by June 2023.

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.

Further enhancements to the Risk Management processes were made in 2021-22 including a more granular approach to the application of Risk Appetite, revised templates and a clarification of roles and responsibilities, as based on best practice guidance.

Going Concern Basis

The statement of financial position at 31 March 2022 showed net liabilities of £25,404. 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 2022-23, taking into account the amounts required to meet NIJAC's liabilities falling due in that year, were 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 2021-22.

The key achievements during 2021-22 were:

- Managed and delivered 12 recruitment and selection schemes resulting in 60 recommendations for appointment, 13 to Courts, and 47 to Tribunals. This included the three Victims' Payments Board Schemes.
- Managed 56 renewals of appointments to Tribunals (48) and to Courts (8).
- Implemented the approved new staff organisational structure.
- Continued investment in our people, as outlined in the NIJAC People Strategy 2020-25, has included structured leadership and management development with programmes such as a new Emerging Leaders Programme and the use of coaching and mentoring to support leadership development and embed the collective leadership model in NIJAC
- Successfully welcomed The Honourable Mrs Justice Keegan as NIJAC Chair.
- Successfully developed a planning and performance management system using Outcomes Based Accountability (OBA), in line with the PfG.

- A new approach to Board effectiveness and Training delivered to Commissioners to increase overall effectiveness of the Board in line with the Board Development Plan.
- Collaborating 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 Medical Tribunals.
- 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. NIJAC hosted the Tripartite Conference in March 2022 facilitating benchmarking and sharing best practice in terms of making Judicial appointments.
- Further development of programme of innovation including digitisation in business activities.
- Induction of new Judicial Commissioners to NIJAC's Board Plenary.

Performance Analysis

Performance is managed through a number of operational and strategic performance and accountability structures within the organisation, where any underperformance is identified corrective action is discussed and taken as part of a commitment to continuous improvement. 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 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 activity, Outcomes and associated metrics.

In 2021-22 in spite of an externally challenging environment, NIJAC delivered fully on its performance targets related to the five 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 activity and outcomes. 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 60 recommendations for appointment (Courts 13, Tribunals 47), and 56 recommendations for the renewal of appointment (Courts 8, Tribunals 48).

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 2021-22 NIJAC conducted a Stakeholder Engagement survey for key stakeholders. Response rates were positive with a 70% (an increase of 6%) response to the survey with 93.8% being fairly or very 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 2021-22 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 £1,267,161 (2020-21: £1,108,318). The main areas of expenditure were staff costs £812,242 (2020-21: £760,891) which accounted for 57% (2020-21: 60%) of the total expenditure, and accommodation costs of £232,962 (2020-21: £225,064) accounting for 16% (2020-21: 18%) 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 £162,043, relating to the reimbursement of rent, rates and other premises costs, was received during the year (2020-21: £161,806).

The total grant drawn down from TEO in respect of 2021-22 was £1,284,400 (2020-21: £1,048,200).

Capital expenditure during the year was £nil (2020-21: £5,454). At the year-end, the assets owned by NIJAC had a net book value of £17,125 (2020-21: £22,776).

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

	2021-22 £	2020-21 £	2019-20 £	2018-19 £
Staff costs	812,242	760,891	610,045	589,303
Depreciation, amortisation and	5,651	5,532	4,322	686
Other expenditure	611,311	503,701	563,695	574,112
	<u>1,429,204</u>	<u>1,270,124</u>	<u>1,178,062</u>	<u>1,164,101</u>
Income	(162,043)	(161,806)	(185,198)	(119,482)
	<u>1,267,161</u>	<u>1,108,318</u>	<u>992,864</u>	<u>1,044,619</u>
Capital	-	5,454	9,193	17,610
Net expenditure after income	<u>1,267,161</u>	<u>1,113,772</u>	<u>1,002,057</u>	<u>1,062,229</u>
Increase/(saving) on prior year	14%	11%	(6%)	2%

In 2021-22, NIJAC utilised £1,267k net operating expenditure in order to fulfil all its statutory responsibilities, which represents an increase of £159k (14%) on the previous year. The majority of this increase in expenditure arose as for the first time NIJAC undertook the appointment schemes for the inaugural Victims Payments Board (VPB).

Long Term Expenditure Trends

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 2021-22 was £1,321k (before depreciation). The final outturn position was £1,262k (before depreciation), which is £59k or 4.5% under the budget allocation.

The underspend tolerance set by TEO is 1.5% of budget allocation. TEO has acknowledged that an overallocation of £60k was inadvertently made to NIJAC during the monitoring rounds and this accounts for the outturn being outside tolerance.

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 remains 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.

2022-23 Budget Position

TEO confirmed a final budget allocation for 2022-23 to NIJAC of £986k (before depreciation and after taking account of receipts).

Future Strategy

The 2020-25 Corporate Plan remains focused around NIJAC's key aim of appointing and recommending for appointment solely on merit. Our two high level strategic outcomes and annual business plans 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 plan 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 2022-23 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. The 2022-23 Business Plan has been drafted using the Outcome Based Accountability model, in line with the draft Programme for Government. The 2022-23 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. In 2021-22 NIJAC has successfully implemented the new staffing structure as recommended by the Business Consultancy Services (BCS) review in 2020-21. The 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 3 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. The NIJAC

Environmental Policy Statement was published in September 2021. This will provide a foundation for future initiatives in this area.

Reducing carbon emissions

NIJAC continues to monitor and wherever possible reduce energy consumption while identifying opportunities for further efficiencies. The utilisation of technology for remote meetings using Microsoft Teams and Zoom over the past 2 years has significantly contributed to a reduction in travel for staff and Board members for committee and pre scheme meetings contributing to a positive impact on our environment.

Responsible waste management

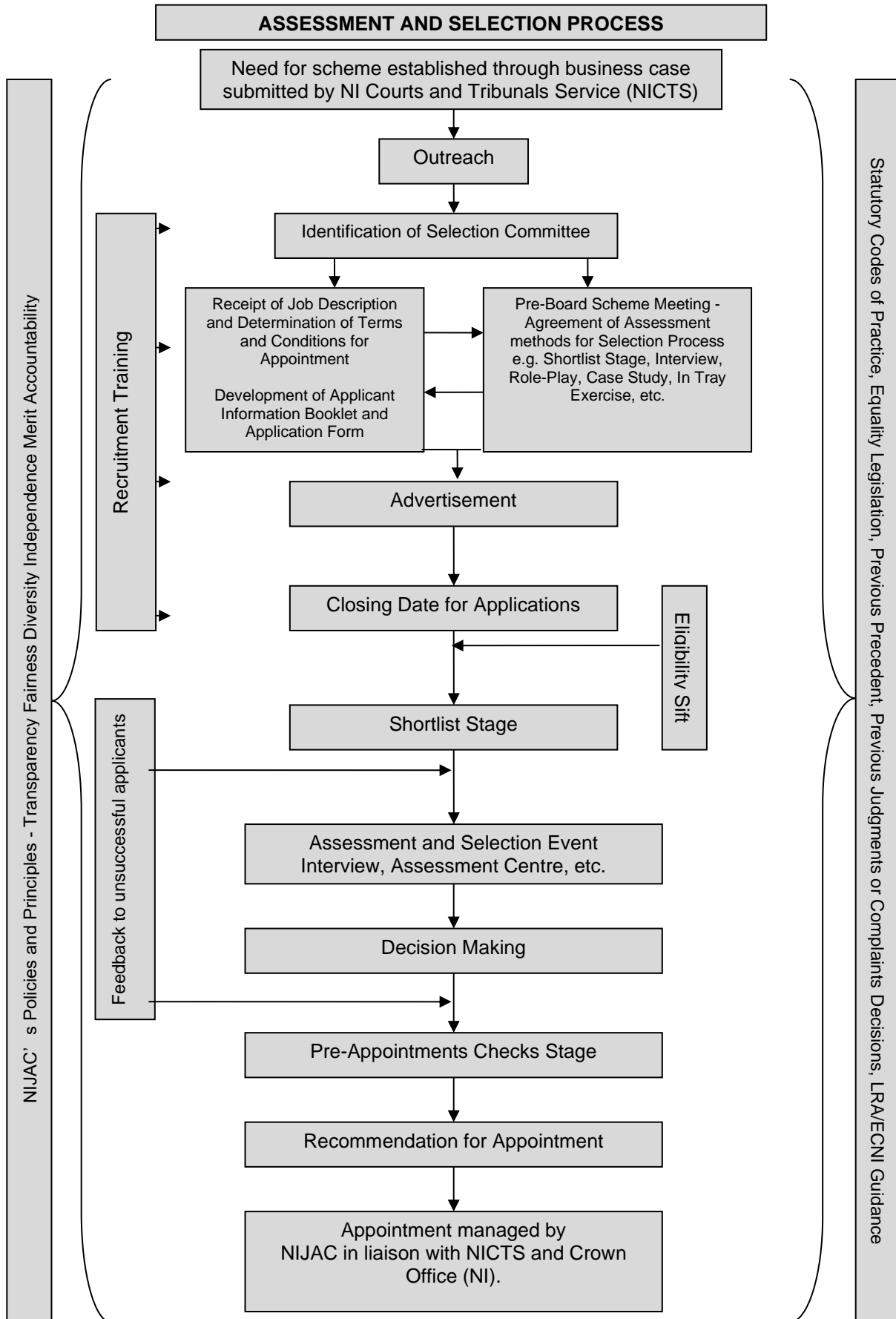
The focus of NIJAC's waste management initiatives is to reduce the volume of waste produced in our building and to maximise recycling. Recycling bins have been placed in communal office and kitchen areas. NIJAC encourages electronic communication to reduce the generation of excess paper. NIJAC's website 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 and on line testing has reduced the use of paper and ensured a largely paperless approach to committees and meetings within NIJAC. Huddle has also reduced the use of paper throughout all our Recruitment Scheme activity with a focus on being paper light where possible.

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 and 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 01/04/21 – 31/03/22.

During the reporting period the Commission made 60 recommendations for appointment (Courts 13; Tribunals 47) –

5 Coroners (75 applications received)*, 4 County Court Judges (45 applications received), 1 Deputy District Judge (Magistrates' Courts) (PRA), 1 Deputy Statutory Officer (PRA), 2 District Judges (50 applications received).

12 Disability Qualified Members of the Appeal Tribunals (51 applications received), 13 Medical Members of the Appeal Tribunals (26 applications received), 1 Deputy President of the Pensions Appeals Tribunal (1 application received), 1 Legal Member of the Pensions Appeal Tribunals (25 applications received), 1 Consultant Psychiatrist Medical Member of the Review Tribunal (1 application received) 5 Medical Members of the Review Tribunal (14 applications received) and 14 Medical Members of the Victims Payments Board (32 applications received).

*3 dual appointments

Note – all % are rounded to 1 decimal point

Gender	Male	Female	Total
Recommendations	25	35	60
%	41.7%	58.3%	100%
Applicant Pools	161	159	320
%	50.3%	49.7%	100%

Community Background	Protestant	Roman Catholic	Not Declared
Recommendations	22	29	9
%	36.7%	48.3%	15%
Applicant Pools	98	175	47
%	30.6%	54.7%	14.7%

Age on Appointment / Application	35 and under	36-40	41-45	46-50	51-55	56-60	Over 60
Recommendations	4	6	9	3	8	15	15
%	6.7%	10%	15%	5%	13.3%	25%	25%
Applicant Pools	31	48	50	46	58	47	40
%	9.7%	15%	15.6%	14.4%	18.1%	14.7%	12.5%

Ethnic Origin	White	Other		Disability	No Disability Declared	Disability Declared
Recommendations	60	0		Recommendations	59	1
%	100%	0%		%	98.3%	1.7%
Applicant Pools	312	8		Applicant Pools	296	24
%	97.5%	2.5%		%	92.5%	7.5%

Personal Geographic Location				
Location	Recommendations	%	Applicant Pool	%
Belfast	21	35.0%	130	40.6%
Co Antrim	9	15.0%	44	13.8%
Co Armagh	4	6.7%	16	5.0%
Co Down	9	15.0%	62	19.4%
Co Fermanagh	0	0.0%	2	0.6%
Co Londonderry	7	11.7%	22	6.9%
Co Tyrone	5	8.3%	23	7.2%
Other	5	8.3%	19	5.9%
Not indicated	0	0%	2	0.6%

Business Geographic Location				
Location	Recommendations	%	Applicant Pool	%
Belfast	25	41.7%	175	54.7%
Co Antrim	4	6.7%	21	6.6%
Co Armagh	3	5%	13	4.1%
Co Down	4	6.7%	18	5.6%
Co Fermanagh	1	1.7%	2	0.6%
Co Londonderry	4	6.7%	17	5.3%
Co Tyrone	1	1.7%	8	2.5%
Other	3	5%	7	2.2%
Not indicated	15	25%	59	18.4%

2. Renewals of appointment during the Period 01/04/21 – 31/03/22.

During the reporting period the Commission made 56 recommendations for renewal of appointment (Courts 8; Tribunals 48) –

4 Deputy Child Support Commissioners and 4 Deputy Social Security Commissioners.

2 Lay Adjudicators of the Criminal Injuries Compensation Appeals Panel for NI, 5 Legal Adjudicators of the Criminal Injuries Compensation Appeals Panel for NI, 1 Medical Adjudicator of the Criminal Injuries Compensation Appeals Panel for NI, 1 Legal Member of the Pensions Appeal Tribunals, 1 Medical Member of the Pensions Appeal Tribunals, 1 President of the Pensions Appeal Tribunals, 2 Financial Members of the Appeal Tribunals, 8 Legal Members of the Appeal Tribunals, 1 Medical Consultant Member of the Appeal Tribunals, 12 Medical Generalist Members of the Appeal Tribunals, 11 Legal Members of the Northern Ireland Valuation Tribunal, 1 President of the Northern Ireland Valuation Tribunal and 2 Valuation Members of the Northern Ireland Valuation Tribunal.

Note – all % are rounded to 1 decimal point

Gender	Male	Female	Total
	35	21	56
%	62.5%	37.5%	100.0%

Community Background	Protestant	Roman Catholic	Neither	Not Declared
	16	32	7	1
%	28.6%	57.1%	12.5%	1.8%

Age on Reappointment	35 and under	36-40	41-45	46-50	51-55	56-60	Over 60
	0	0	6	4	3	10	33
%	-	-	10.7%	7.1%	5.4%	17.9%	58.9%

Ethnic Origin	White	Other
	55	1
%	98.2%	1.8%

Disability	No Disability Declared	Disability Declared
	51	5
%	91.1%	8.9%

Personal Geographic Location		
Belfast	26	46.3%
Co Antrim	7	12.5%
Co Armagh	3	5.4%
Co Down	3	5.4%
Co Fermanagh	0	0.0%
Co Londonderry	3	5.4%
Co Tyrone	5	8.9%
Other	8	14.3%
Not indicated	1	1.8%

Business Geographical Location		
Belfast	31	55.2%
Co Antrim	4	7.1%
Co Armagh	3	5.4%
Co Down	2	3.6%
Co Fermanagh	0	0.0%
Co Londonderry	2	3.6%
Co Tyrone	2	3.6%
Other	9	16.1%
Not indicated	3	5.4%

Appendix 3 – 2021-22 Corporate Outcomes and Business Plan Objectives

The Objectives in the 2021-22 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

- Contributing to public confidence in the judiciary through the meritorious selection of judicial office holders.

Business Objectives

- We will deliver meritorious appointments via 8-10 schemes
- Benchmark Assessment methods: Identify 3 suitable organisations to benchmark against by June 2021. Exercises to be complete Oct 2021 and recommendations to be adopted and agreed by March 2022.
- Review of Personal Profiles and assessment methods: developed by September 2021 and apply learning to NIJAC assessment approaches to schemes by March 2022.
- Review of Selection Committee (SC) Training: updated E-learning module by October 2021. Initial Review other SC training by June 2021, if required review in light of Victims' Payment Board learning by March 2022. SC member post-scheme training evaluations 90% satisfaction level attained.
- Conduct a pilot of an online testing tool: by September 2021 with agreement on tool and evaluated in relevant live schemes by January 2022.

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

- Increasing awareness and confidence in the work of NIJAC. To have increased levels of engagement with stakeholders to maximise the impact of our work.
- Working effectively with stakeholders to share knowledge, learn and improve business outcomes.

Business Objectives

- Annual Scheme Plan developed by May 2021 and fully Implemented by March 2022. Meetings completed September 2021 and March 2022
- Targeted outreach plans in place and delivered across all schemes by March 2022.
- Tripartite JAC and JABS.
- Dedicated, targeted engagement with potential applicant pools for Victim Payments Board Ordinary members by October 2021.
- Four targeted outreach events by Mar 2022, including webinars and videos.
- Collaborate with Key Stakeholders from the wider health sector by January 2022.
- Engage with TEO as sponsorship partner, in line with Annual Engagement Plan by March 2022.
- Complete Annual Stakeholder Survey achieving a 5% increase in response rates, while maintaining overall baseline satisfaction levels.
- Progress a number of benchmarking opportunities to progress key transformation projects including digitalisation by March 2022.
- Identification and review of QMS by September 2021.
- Scoping exercise on preferred QMS for NIJAC by February 2022.
- Training delivered to staff and Board on preferred QMS by March 2022.

Valuing our people

Corporate Outcome

- Having people with the right knowledge, skills and abilities, who are inspired and supported to deliver our business outcomes.

Business Objectives

- New structure implemented July 2021
- New key work processes refined and embedded March 2022.
- Targeted L&D Plan 2021-22 set and costed by May 2021. Interval targets through the year on leadership, team & individual skills development; and key corporate development themes that support new ways of working.
- Commissioner development based on implementation of Board Development Plan, Commissioner Skills Audit, Appraisal Scheme feedback and on-going work of embedding NIJAC values. Review stages from September 2021 to March 2022.
- Health & Wellbeing Programme 2021-22 agreed May 2021.
- Values Action Plan updated.
- Communication and involvement.
- Staff coaching & mentoring programme.
- Policy development, including agile working.

Delivering sustainability and accountability

Corporate Outcomes

- Having a financially sustainable organisation.
- Being recognised as an organisation that is responsible open, transparent and accountable.

Business Objectives

- Financial Sustainability Options paper to Business Committee by Sept 2021 and to TEO by 31 December 2021.
- Develop and disseminate revised budget/forecasting process and submit process to Business Committee in June 2021.

- Continue to manage and monitor annual expenditure within required tolerance levels.
- Demonstrate best practice in governance and accountability in line with the requirements of the Partnership Agreement, Annual Internal Audit Strategy and Plan, NIAO Audit Strategy and the scheduled meetings of ARAC.
- Annual Effectiveness Review by 31 March 2022
- Deliver training sessions for staff and board members on outcomes and outcome measurement by September 2021
- Design an OBA reporting system by 31 October 2021.
- Refinement of system and further training in Q4 of 2021-22 with completion by 31 March 2022 ready for full implementation in 2022-23.
- Draft NIJAC Environmental Policy Statement by September 2021.
- To complete a review of digital solutions used by NIJAC by March 2022.

THE ACCOUNTABILITY REPORT

Overview to the Assembly

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

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, 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 2022.

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 Chair (the Lady/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 2022 was:

The Right Honourable Mrs Justice Keegan (Lady Chief Justice and Chair of NIJAC from 1 September 2021 after a period from 12 November 2018 to 31 August 2021 as NIJAC Board member)

The Right Honourable Sir Declan Morgan, the Lord Chief Justice of Northern Ireland (retired as Lord Chief Justice and Chair of NIJAC on 31 August 2021)

Lord Justice Tracey (first term commenced 4 May 2021)

The Honourable Mr Justice Mark Horner (first term commenced 8 September 2021)

His Honourable 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 (second term commenced 2 June 2021)

Mrs Maureen Eccles (first term commenced 1 May 2020)

Ms Joan Martin (first term commenced 13 May 2021, resigned 9 November 2021)

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)

There was one Lay Commissioner vacancy at the 31st March 2022.

All members are non-executive and independent.

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

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 2021-22 resulted in an audit fee of £12,578 (2020-21: £15,979). 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% (2020-21: 100%) of invoices were paid within this standard.

Against the stricter target applied by NIJAC during 2021-22 97% (2020-21: 99.7%) 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 - [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 one Commission complaint was received in February 2022. This remains open at March 2024 as the release of the report on this from the Judicial Appointments Ombudsman has been delayed due to the absence of TEO Ministers who needed to consider this report.

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 the income and expenditure, Statement of Financial Position and cash flows of NIJAC 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; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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, 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 the AO I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the C&AG is aware of that information. So far as I am aware, 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 2021-22. 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 Advisory (formerly Policy) Committee.

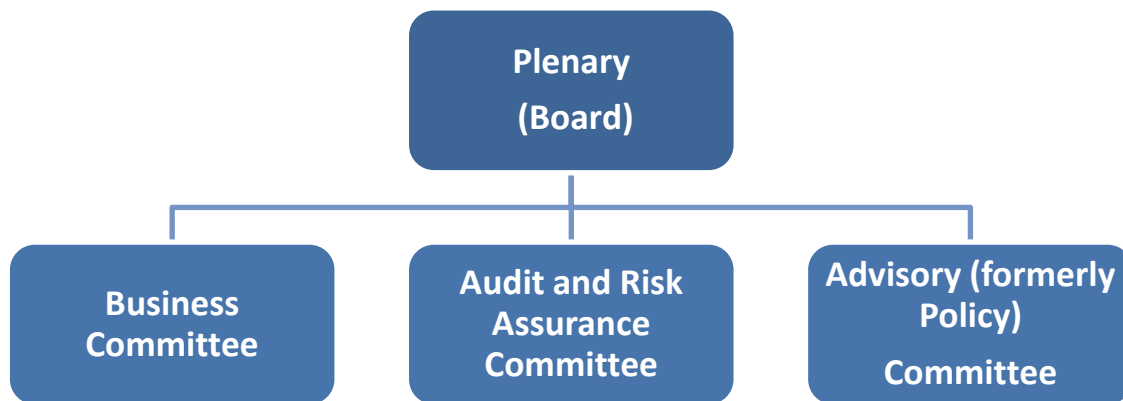
The Board of NIJAC exercises strategic control over the operation of the organisation through a system of corporate governance which includes:

- 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, for 2021-22 was covered 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 is supplemented by a Financial Memorandum agreed with NIJAC and approved by TEO and DoF. A Partnership Agreement was signed on 30 June 2022 and this has replaced the Management Statement and Financial Memorandum from that date.

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 Chair of NIJAC, typically meets four times a year. Exceptional meetings are convened as required. The Chair 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 2022

The Right Honourable Dame Siobhan Keegan (Chair), the Lady Chief Justice of Northern Ireland

Mr Colm Donaghy

Mr Paul Douglas, Lay Member

Mr Eoin Doyle QFSM, Lay Magistrate

Mrs Maureen Eccles

The Honourable Mr Mark Horner

Judge Geoffrey Millar

Ms Noelle McGreenera

Mr Brian McTeggart

District Judge (Magistrates' Courts) Rosalie Prytherch

Mr Michael Robinson

Lord Justice Seamus Tracey

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 Lady/Lord Chief Justice (Chair)
- a Lady/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 sponsor 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 2022

Mr Brian McTeggart, Lay Member (Chair)

Mr Honourable Mr Mark Horner

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 2022

Mr Eoin Doyle QFSM, Lay Magistrate (Chair)

Mr Colm Donaghy

Mr Paul Douglas, Lay Member

Ms Maureen Eccles, Lay Member

Judge Geoffrey Millar

Advisory (formerly Policy) Committee

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

Advisory Committee is responsible for:

- Engagement and Reflectivity - Directing a programme of work to ensure delivery of the Programme of Action to result, as far as is reasonably practicable to do so, in a range of people reflective of the community being available for consideration for appointment on merit. To consider the analysis of equality monitoring and other data to inform the strategic direction and actions of the organisation.
- Assessing Merit - Directing a programme of work to ensure the design or adoption of effective, valid and reliable assessment methodologies, based on good practice approaches designed to select fairly and solely on the basis of merit.
- Transformation and Quality Assurance - Monitor, advise and guide the Senior Leadership Team in the creation and implementation of organisational transformation and consider informed analysis of data which can guide and inform the development.

Membership as at 31 March 2022

Mr Michael Robinson, Legal Member (Chair)

Mr Paul Douglas, Lay Member

Mrs Maureen Eccles, Lay Member

Ms Noelle McGreenera, Legal Member

Lord Justice Treacy

Attendance at Plenary and Committee Meetings

Members	Plenary (4 in 2021-22)	Audit & Risk Assurance Committee (4 in 2021-22)	Business Committee (4 in 2021-22)	Advisory Committee (formerly Policy Committee) (4 in 2021-22)
The Right Honourable Dame Siobhan Keegan (Chair from 01 September 2021)	4/4 (3 as Chair)	-	-	1/1
The Right Honourable Sir Declan Morgan (Chair to 31 August 2021)	1/1 (1 as Chair)	-	-	-
Mr Colm Donaghy	4/4	-	4/4	-
Mr Paul Douglas	4/4	-	4/4	3/4
Mr Eoin Doyle QFSM	4/4	-	4/4	-
Mrs Maureen Eccles	4/4	2/2	-	4/4
Mr Justice Horner	3/3	1/2	-	-
Ms Joan Hunt	2/2	-	-	0/1
Mr Justice Millar	4/4	-	4/4	-
Ms Noelle McGreenera	4/4	-	-	4/4
Mr Brian McTeggart	4/4	4/4	-	-
District Judge (Magistrates' Courts) Rosalie Prytherch	4/4	4/4	-	-
Mr Michael Robinson	3/4	-	-	4/4
Lord Justice Tracey	3/4	-	-	3/3

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 Advisory 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 Chair 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.

Highlights

There have been no issues during the course of the year that would 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 Outcomes which includes keeping within our budget allocation from TEO.

For 2021-22 Internal Audit gave an overall Satisfactory assurance rating to NIJAC. During 2021-22, Internal Audit carried out 3 reviews in accordance with the 2021-22 Internal Audit Plan.

The reviews and assurance ratings are as follows:

System	Assurance rating *
Review of Core Financial Controls (Payments to Creditors)	Satisfactory
Diversity Metrics Reporting	Satisfactory
Review of Risk Management	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 Chair 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.

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.

As part of the business planning process, at all levels, the identification and assessment of risk is required when setting Business Outcomes; 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 outcomes, and scored and reported on accordingly.

NIJAC's Risk Management Handbook is used to manage risks that may affect the achievement of Business Outcomes. 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 was applied during 2021-22.

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 2021-22 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.

Conclusion

NIJAC continues to maintain and operate a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI.

Further to considering the approach to assurance and accountability within NIJAC, I am content that the Commission has operated a sound system of internal governance during the period 2021-22.

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) in the NICS, is approved by the Minister of Finance. The Minister set the 2021-22 NI public sector pay policy in March 2021.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay awards for NICS staff, including SCS, for 2020-21 and 2021-22 have been approved and arrears and revised salaries were actioned in payroll in January 2022.

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

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 2022.

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

	2021-22					2020-21				
	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	75-80	-	-	30	105-110	70-75	-	-	23**	95-100

*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.

** Revised by DoF Pensions Branch from disclosure in 2020-21 Annual Report and Accounts that noted Pension Benefits of £34k.

Commissioners

The remuneration payable to the Commissioners was as follows:

Name	2021-22		2020-21	
	Salary £000	Benefits in Kind (nearest £100)	Salary £000	Benefits in Kind (nearest £100)
The Right Honourable Dame Siobhan Keegan * (appointed to Board Nov 2018, Chair from 01 September 2021)	-	-	-	-
The Right Honourable Sir Declan Morgan* (Chair until 31 August 2021)	-	-	-	-
The Honourable Mr Seamus Treacy (appointed 4 May 2021)*	-	-	-	-
The Honourable Mr Justice Mark Horner* (appointed 8 September 2021)	-	-	-	-
His Honour Judge Geoffrey Millar* District Judge (Magistrates' Courts)	-	-	-	-
Rosalie Prytherch*	-	-	-	-
Mr Colm Donaghy	5-10	-	5-10	-
Mr Paul Douglas (first term ended 17 October 2020, second term commenced 2 June 2021)**	5-10	-	5-10	-
Mr Eoin Doyle QFSM	5-10	-	5-10	-
Mrs Maureen Eccles	10-15	-	5-10	-
Ms Joan Hunt (appointed 13 May 2021, resigned 9 November 2021)	0-5	-	-	-
Ms Noelle McGrenera	5-10	-	5-10	-
Mr Brian McTeggart	10-15	-	15-20	-
Mr Michael Robinson	5-10	-	5-10	-
Mr Lindsay Todd OBE (second and final term ended 2 October 2020)	-	-	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 years in 2021-22 and 2020-21

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. This report is based on accrued payments made by NIJAC and thus recorded in these accounts.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Pay Ratios (Audited Information)

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

The banded remuneration of the highest-paid director in the Commission in the financial year 2021-22 was £75,000-£80,000 (2020-21: £70,000-£75,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	28,844	32,224	41,032
Pay ratio	2.69	2.41	1.89

The 2021- 22 financial year is the first year disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio are required and the 2021-22 Financial Reporting Manual does not require comparative figures to be disclosed for 2020-21.

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

For 2021-22, the 25th percentile, median and 75th percentile total remuneration values consisted solely of salary payments.

In 2021-22, no employees (2020-21: nil) received remuneration in excess of the highest paid director.

Remuneration ranged from £22,519 to £77,500 (2020-21, £1,462 to £73,436).

Percentage Change in Remuneration

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

a) salary and allowances, and

b) performance pay and bonuses

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

The percentage changes in respect of NIJAC are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year. (As 2021-22 is the first year the percentage change disclosures are required, NIJAC is not required to include prior year comparatives).

Percentage change for:	2021-22 v 2020-21
Average employee salary and allowances	0.1%
Highest paid director's salary and allowances	6.9%
Average employee performance pay and bonuses	-100% (a)
Highest paid director's performance pay and bonuses	N/A (b)

(a) The NIJAC Special Bonus Scheme was withdrawn with effect from 31 March 2021, in line with wider NICS schemes. No bonuses were paid in 2021-22.

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

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 31/03/22 £'000	Real increase/ (decrease) in pension at pension age £'000	CETV at 31/03/22 £'000	*CETV at 31/03/21 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Mrs Tonya McCormac Chief Executive	25 - 30	0 - 2.5	368	337	17	-

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) 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 (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the

basis of age. As a result, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. 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 relate to the alternative schemes e.g. legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>

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%.

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

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line

with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

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

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

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website www.financeni.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 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

Scheme Year 1 April 2022 to 31 March 2023

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2022 to 31 March 2023
£0	£24,449.99	4.60%
£24,450.00	£56,399.99	5.45%
£56,400.00	£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 2021-22 (2020-21: Nil).

Compensation for Loss of Office (Audited Information)

There was no compensation paid for loss of office during 2021-22 (2020-21: 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 2021-22.

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:

Salary Band	2021-22 Number	2020-21 Number
Pay Scale 1 £74,912-£84,122	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 in 2020-21. All current NIJAC staff have been directly recruited with no secondees from the NICS utilised in 2021-22. In addition NIJAC accessed temporary staff from an Agency during 2021-22 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 2021-22 can be found on page 59.

The gender split for the Board (Commissioners) and staff at 31 March 2022 (prior year comparison in brackets) is as follows:

	Total	Male	Female
The Board	12(11)	8 (7)	4 (4)
Senior Managers	1 (1)	0 (0)	1 (1)
Employees	13 (8)	6 (4)	7 (4)

Staff costs comprise:

	Permanently employed staff £	Agency staff £	Commissioners £	2021-22 Total £	2020-21 Total £
Wages and salaries	453,133	109,858	62,271	625,262	604,900
Social security costs	44,758	-	4,538	49,296	36,660
Other pension costs	137,684	-	-	137,684	119,331
Total costs	635,575	109,858	66,809	812,242	760,891

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 Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. 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. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2021-22, employers' contributions of £137,684 were payable to the NICS pension arrangements (2020-21 £119,331) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2020-21 £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% (2020-21, 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% (2020-21 £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 (2020-21: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2020-21: £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	2021-22 Number Total	2020-21 Number Total
Chief Executive	1.0	-	-	1.0	1.0
Corporate Finance Team	3.2	-	0.4	3.6	3.2
Judicial Appointments Team	6.4	-	2.3	8.7	7.9
Total	10.6	-	2.7	13.3	12.1

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 2021-22 (2020-21: 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 NIJAC has policies in place to support reasonable adjustments to working practices or the work environment as 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 2021-22 the percentage of working days lost was 3.0% (2020-21: 3.9%) or an average of 7.9 days (2020-21: 10.2) per annum per employee. There was 1 member of staff on long term sick absence during 2021-22 (2020-21: 2). The average working days lost excluding long-term sick is 3.0 (2020-21 0.10).

Expenditure on Consultancy

There was no expenditure on external consultancy in 2021-22 (2020-21 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 2022.

Losses and Special Payments (Audited Information)

Losses Statement

	31/03/22		31/03/21	
	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 AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Judicial Appointments Commission for the year ended 31 March 2022 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 2022 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 and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of 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.

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

My responsibilities and the responsibilities of the 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 examine, 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 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;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

15 May 2024

**NORTHERN IRELAND JUDICIAL
APPOINTMENTS COMMISSION**

FINANCIAL STATEMENTS

2021-22

Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

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.

		2021-22 £	2020-21 £
	Note		
Other operating income	3	(162,043)	(161,806)
Total Operating Income		(162,043)	(161,806)
Staff Costs	4.1	812,242	760,891
Other Operating Expenditure	4.1	611,311	503,701
Depreciation and impairment charges	4.2	5,651	5,532
Total Operating Expenditure		1,429,204	1,270,124
Net expenditure for the year		1,267,161	1,108,318

All operations are continuing.

Other Comprehensive Net Expenditure

	2021-22 £	2020-21 £
Other comprehensive net expenditure	-	-
Comprehensive net expenditure for the year	1,267,161	1,108,318

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

Statement of Financial Position as at 31 March 2022

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.

		2022		2021	
		£	£	£	£
	Note				
Non-current assets:					
Property, plant and equipment	5	17,125		22,776	
Intangible assets	6	-		-	
Total non-current assets			17,125		22,776
Current assets:					
Trade and other receivables	7	52,390		44,368	
Cash and cash equivalents	8	59,756		81,184	
Total current assets			112,146		125,552
Total assets			129,271		148,328
Current liabilities					
Trade and other payables	9	(154,675)		(190,971)	
Total current liabilities			(154,675)		(190,971)
Total assets less current liabilities			(25,404)		(42,643)
Total assets less total liabilities			(25,404)		(42,643)
Taxpayers' equity and other reserves					
Revaluation reserve			-		-
General reserve			(25,404)		(42,643)
Total equity			(25,404)		(42,643)

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 2022

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.

		2021-22	2020-21
		£	£
	Note		
Cash flows from operating activities			
Net Expenditure		(1,267,161)	(1,108,318)
Adjustments for non-cash transactions (Increase) / decrease in trade and other receivables	4.2	5,651	5,532
Increase / (decrease) in trade and other payables	7	(8,022)	4,818
	9	(36,296)	50,143
Net cash outflow from operating activities		(1,305,828)	(1,047,825)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	-	(5,454)
Purchase of intangible assets	6	-	-
Net cash outflow from investing activities		-	(5,454)
Cash flows from financing activities			
Grants from sponsoring department		1,284,400	1,048,200
Net financing		1,284,400	1,048,200
Net increase / (decrease) in cash and cash equivalents in the period			
		(21,428)	(5,079)
Cash and cash equivalents at the beginning of the period			
	8	81,184	86,263
Cash and cash equivalents at the end of the period			
	8	59,756	81,184

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

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

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 2020	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	-	-	-
Balance at 31 March 2021	(42,643)	-	(42,643)
Grants from Sponsoring Department	1,284,400	-	1,284,400
Comprehensive Net Expenditure for the year	(1,267,161)	-	(1,267,161)
Transfers between reserves	-	-	-
Gain on revaluation of intangibles	-	-	-
Balance at 31 March 2022	(25,404)	-	(25,404)

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 2021-22 *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.

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 2022

Additional or revised accounting standards and new (or amendments to) interpretations contained within FReM 2021-22 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 only the introduction of IFRS 16 (Leases) is likely to have a significant impact on the accounts in the period of initial application as it pertains to the treatment of the lease of Headline Building. IFRS 16 has been issued but will not be effective in the public sector until 1 April 2022. When applied to the financial statements by NIJAC from 1 April 2022 this has the potential to reduce operating expenditure for 2022-23 by approximately £179k and increase depreciation for 2022-23 by approximately £151k.

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 2021-22: £162,043 (2020-21: £161,806).

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

	2021-22	2020-21
	£	£
Reimbursement of costs	162,043	161,806
Total Income	162,043	161,806

4. Expenditure

	2021-22	2020-21
	£	£
4.1 Operating costs		
Staff Costs ¹ :		
Wages and Salaries	625,262	604,900
Social Security Costs	49,296	36,660
Other Pension Costs	137,684	119,331
Accommodation Costs	232,962	225,064
Maintenance	19,937	15,308
Security Costs	42,204	43,713
Scheme Costs	50,957	3,518
IT Services	69,487	49,304
Heat & Light	30,206	23,730
Managed Service Fees	18,130	24,523
Other Costs	19,252	9,146
Other Accommodation Services	20,013	17,696
Staff Related Costs	37,295	12,185
Auditors' Remuneration ²	12,578	15,979
Commissioner Costs	15,620	15,686
Printing, Design and Stationery	1,203	706
Operating Leases	697	697
Research	4,734	2,967
Internal Consultancy	36,036	43,479
Total	1,423,553	1,264,592
4.2 Non-cash items		
Amortisation	-	-
Depreciation	5,651	5,532
Total	5,651	5,532

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 2021	33,633	8,795	23,329	65,757
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	33,633	8,795	23,329	65,757
Depreciation				
At 1 April 2021	16,019	6,190	20,772	42,981
Charged in year	3,020	882	1,749	5,651
Disposals	-	-	-	-
At 31 March 2022	19,039	7,072	22,521	48,632
Carrying amount at 31 March 2022	14,594	1,723	808	17,125
Carrying amount at 31 March 2021	17,614	2,605	2,557	22,776
Asset financing:				
Owned	14,594	1,723	808	17,125
Finance Leased	-	-	-	-
Carrying amount at 31 March 2022	14,594	1,723	808	17,125

	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 2021	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

6. Intangible assets

Intangible assets comprise of software and associated implementation costs.

	Total £
Cost or valuation	
At 1 April 2021	34,455
Additions	-
Disposals	-
Revaluations	-
At 31 March 2022	34,455
Amortisation	
At 1 April 2021	34,455
Charged in year	-
Disposals	-
Revaluations	-
At 31 March 2022	34,455
Carrying amount at 31 March 2022	-
Carrying amount at 31 March 2021	-
Asset financing:	
Owned	-
Finance Leased	-
Carrying amount at 31 March 2022	-
	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	-

7. Trade receivables and other current assets

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	-	-
Prepayments and accrued income	52,390	44,368
Total	52,390	44,368

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

8. Cash and cash equivalents

	2021-22	2020-21
	£	£
Balance at 1 April	81,184	86,263
Net change in cash and cash equivalent balances	(21,428)	(5,079)
Balance at 31 March	59,756	81,184

The following balances at 31 March were held at:

Commercial banks and cash in hand	59,756	81,184
Balance at 31 March	59,756	81,184

9. Trade payables and other current liabilities

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Trade payables	37,480	51,522
Accruals and deferred income	117,195	139,449
Total	154,675	190,971

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 Department of Finance (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 material events post Statement of Financial Position for the year ended 31 March 2022.

Date of authorisation for issue

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

Contact NIJAC:

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