Northern Ireland Assembly

Northern Ireland Assembly Resource Accounts for the Year ended 31 March 2014

Laid before the Northern Ireland Assembly by the Department of Finance and Personnel under section 10(4) of the Government Resources and Accounts Act (Northern Ireland) 2001

4 July 2014

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Report and Accounts for the year-ended 31 March 2014

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Foreword by the Speaker

I am pleased to present the Annual Report and Accounts for the Northern Ireland Assembly Commission for the 2013-14 financial year. This report fulfils the Commission's requirement to prepare and present an annual report and accounts under the Government Resources and Accounts Act (Northern Ireland) 2001.

The Assembly Commission seeks to support the work of the Assembly through providing progressive and outstanding parliamentary services. In common with the wider public sector, the Commission has had to pursue this objective in a difficult financial climate against a backdrop of a further reduced budget in 2013-14. The comprehensive Business Efficiency Programme has successfully assisted the Commission in meeting its stringent budget targets. However, the Commission has also used this as an opportunity to introduce many innovative improvements to a wide range of services. One significant development has been the implementation of the e-Committee project which seeks to make Members more effective in their scrutiny role and, in parallel, has seen reductions in the use of paper and the associated costs and in the Commission's carbon footprint.

Preparations for a major capital project were progressed during the year with the ground work being laid for the roof refurbishment and repair project for Parliament Buildings. This essential project will have a major impact on the functioning of the Assembly next year but will ensure the future integrity of the structure of this iconic building. Since I took up office I have sought to open Parliament Buildings to as many people as possible and I am delighted that in this past year we continued to build on that with thousands of the people who the Assembly represents attending a range of events, exhibitions and educational visits here.

I thank all the Members of the Commission for their work and cooperation throughout the year but in reflecting on 2013-14, and with less than half of this extended mandate remaining, I specifically want to praise the staff of the Assembly Secretariat. It is an expected part of politics that elected Members will face criticism, unfair or otherwise. Like every institution, the Assembly Commission and Secretariat are not perfect and with hindsight we might sometimes have done things differently. However, I am conscious that public portrayals and perceptions of the Assembly can be disheartening and rarely do justice to the work of Assembly staff which in many cases goes beyond the call of duty.

As Speaker, I see and appreciate those efforts first hand in all the different areas required to make Parliament Buildings operate whether it be supporting the Assembly in late sittings or coping with the complexities created by dealing with otherwise standard issues in this political environment. I am proud to work alongside the staff of the Assembly Secretariat and I thank all staff for their considerable efforts in so effectively serving and supporting the Assembly.

William Hay MLA

Annual Report for the year ended 31 March 2014

Director's Report

The Northern Ireland Assembly Commission (the "Commission") presents its Annual Report and Accounts for the financial year ended 31 March 2014.

The Assembly Commission and the Accounting Officer

Under section 40 of the Northern Ireland Act 1998 the Assembly elects a Commission which has statutory responsibility for providing the Assembly with the property, staff and services to carry out its business. The Commission is chaired by the Presiding Officer (known under Standing Orders as the "Speaker") and has five other members who are tasked with representing the interest of the Assembly and its 108 elected Members of the Legislative Assembly (MLAs). The Commission has been chaired by Mr William Hay MLA, in his role as Speaker, from 8 May 2007.

Membership of the Commission, details of the meetings attended and the work of the Commission are recorded in the Governance Statement on pages 26 to 34.

As Clerk to the Assembly, Mr Trevor Reaney is the principal adviser to the Assembly. As well as advising the Speaker on all procedural and organisational matters he also undertakes the role of Chief Executive of the Assembly's staffing body, the Assembly Secretariat, and is the Accounting Officer for the Commission's expenditure.

The Management Structure

The Commission has a two-tier management arrangement. While the Commission has the legislative authority to provide the Assembly with the wide range of services needed by a modern legislature, the day to day delivery of those services is achieved through a formal delegation to the Clerk / Chief Executive. A copy of the letter of delegation is attached at Annex A on page 73.

The Assembly Secretariat

The staff of the Assembly Secretariat are employed by the Commission to provide the Assembly with the supporting services required for the Assembly's purposes.

The work of the Assembly Secretariat is organised and monitored by the Secretariat Management Group (SMG). SMG is chaired by the Clerk / Chief Executive and has responsibility for the delivery of the work of the Assembly Secretariat including responsibility for ensuring effective corporate governance of the Secretariat and ensuring the Secretariat is equipped to fulfil its role in supporting MLAs in carrying out their Assembly duties.

In addition to the Clerk / Chief Executive, the Group comprises the Director of Clerking and Reporting, the Director of Information and Outreach, the Director of Corporate Services, the Director of Facilities and the Director of Legal and Governance Services. SMG meets monthly to consider progress on strategic and key management issues. Details of the membership of SMG can be found in the Governance Statement on pages

26 to 34.

For the purposes of this Report, corporate governance arrangements have been applied to the management team charged with the delivery of the services on behalf of the Commission.

The Remuneration Report within this Annual Report and Accounts contains information about the salary and pension entitlements of the Commission and SMG. Claims for reimbursement of expenses are published quarterly on the Assembly website which can be accessed using the following link: http://www.niassembly.gov.uk/ABOUT-THE-ASSEMBLY/Corporate-Information/Secretariat/Principal-Officers-and-Officials/Directors-Expenses/.

These appointments are held on a continuing basis.

Register of interests

As noted previously, the Assembly's corporate body is the Assembly Commission. Commission Members are elected by the Assembly from its membership. The Assembly's Standing Order 69 (1) requires that a Register of Members' interests be established, published and made available for public inspection. Following the election of a new Assembly on 5 May 2011, a Register of Members' Interests for the fourth mandate was established. This Register is continuously updated. The latest version of the Register can be viewed at: http://www.niassembly.gov.uk/Your-MLAs/Register-of-Interests/29-April-2014/.

Pensions liabilities

Notes 1.14 and 3 to the Accounts and the Remuneration Report on pages 16 to 24 provide details of the pensions liabilities of the Commission.

Auditors

The Commission's financial statements are audited by the Comptroller and Auditor General, whose certificate and report appears on page 35 of the Accounts. The notional cost of the work performed by the Northern Ireland Audit Office for 2013-14 was £30,000 (2012-13; £30,000) and related solely to audit services.

Disclosure to Auditors

So far as the Accounting Officer is aware, there is no relevant audit information of which the Commission's auditors are unaware and he has taken all reasonable steps to make himself aware of any relevant audit information and to establish that the Commission's auditors are aware of that information.

Equal opportunity policy (including employment of persons with a disability)

The Commission is an equal opportunities employer. It does not discriminate against staff or eligible applicants on the grounds of gender, marital status, race, colour, nationality, ethnic origin, religion, disabilities, age or sexual orientation. Every possible step is taken to ensure that staff are treated equally and fairly and that decisions on recruitment, selection, training, promotion and career management are based solely on objective and job-related criteria. It continues to actively pursue arrangements for flexible working patterns and is committed to creating a culture in which individual differences are valued and respected. The Commission does not tolerate any form of discrimination, harassment or victimisation. It is committed to providing a working environment where no one is disadvantaged.

In keeping with the Equality Commission for Northern Ireland's 'Positive Action for People who are Disabled' guidance, the Commission operates a Guaranteed Interview Scheme (GIS). The GIS provides a candidate with a disability automatic access to an interview provided that they have demonstrated in their application form that they meet the essential criteria for the post. Guidance is also given in the external recruitment policy on how a candidate can advise the Human Resources Office of any reasonable adjustments, due to disability, that may be required to attend an aptitude test or interview.

For existing employees, the Commission carries out a disability audit each year to assess whether an employee has a disability that requires reasonable adjustments to be made to their job or matters relating to their job e.g. access to training.

Sickness Absence

There was an average absence rate of 3.8% during 2013-14 (2012-13; 4.8%). The absence rate is the percentage of available working days which were lost due to sickness absence. SMG has set a benchmark of 7.5 days per employee per annum, however the average number of days lost per employee due to sickness for 2013-14 was 8.4 days (2012-13; 10.6 days). A number of actions have been implemented to address this issue and ensure that the benchmark is once again achieved.

Personal Data Incidents

On 23 January 2014, an incorrect email attachment was sent to an external financial services pension provider which included personal details relating to support staff employed by MLAs. Following a phone call from the financial service pension provider, it was confirmed that the file that was attached to the email contained details of all staff rather those related to that specific provider. While the email attachment included financial data about the individuals involved, it did not contain details which could have exposed those individuals to identity theft such as National Insurance numbers, bank details or dates of birth.

An investigation of the incident took place in accordance with the Assembly's Data Breach Management Plan and the incident was reported to the Information Commissioner's Office (ICO). A copy of the investigation report and all relevant documentation was also provided to the ICO.

The investigation report contained a number of recommendations that should help to avoid a similar data breach occurring. On 22 March 2014, the ICO confirmed that it had considered the incident and reported that no further action was required as minimal detriment appeared to have been caused to the affected data subjects and the incident did not appear to involve sensitive personal data.

There have been no other personal data related incidents during the year.

Consultation with employees

The Commission and senior management make every effort to ensure that all staff are kept informed of the organisation's plans and developments. The main channels of communication continue to include formal industrial relations processes (through the work of the Employee Relations Group and the Employee Relations Board), the intranet, office circulars, email, regular team briefings and the staff comments/questions boxes. On 1 March 2014, overall responsibility for internal communications moved from the Information and Outreach Directorate to the Human Resources Office within the Corporate Services Directorate.

The Internal Communications Group provides advice and guidance on internal communications within the Secretariat. This Group seeks to ensure that internal communications are appropriate and consistent. During the reporting period this Group continued to meet regularly, reporting to SMG and advising on the communication of a wide number of issues including the on-going work of the Business Efficiency Programme, Vacancy Management Group and the project to repair the roof at Parliament Buildings.

Staff are also kept informed of all developments in relation to strategic and corporate issues. This is achieved via prompt access to Minutes of SMG meetings which are published on AssISt, the internal intranet. During the reporting period the Clerk / Chief Executive continued to hold staff briefing sessions, which provided a forum for all staff to ask questions regarding crucial staffing matters and to hear about relevant issues as they arose or as decisions had been made. The speaking notes for these sessions are published on AssISt.

The quarterly magazine called "Life on the Hill" continues to be produced, providing a light-hearted and informative look at the work and achievements of the Secretariat. This magazine is now produced electronically.

Policy on payment of suppliers

The Commission is committed to prompt payment of bills for goods and services. The current policy is to comply with the Confederation of British Industry's Prompt Payers' Code. Unless otherwise explicitly stated in a contract payment is due within 30 days after delivery of the invoice or the goods or services, whichever is latest.

During 2013-14 the Commission paid 98.9% of bills, without queries, within this standard (2012-13; 98.7%).

In addition to this the Commission has sought to comply with the initiative that was introduced in 2008-09 by DFP to pay all supplier invoices within a suggested target of 10 days. During 2013-14, 97.2% of invoices were paid within 10 days of being received (2012-13; 96.2%).

The Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2014.

Charitable donations

The Commission has not made any charitable donations in the year.

Off-Payroll Engagements

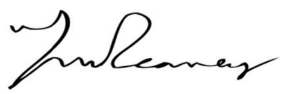
The Commission had no Off-Payroll Engagements at a cost of over £58,200 in place either prior to or during the financial year.

Complaints

The Commission welcomes feedback from the public and uses it to help us improve the services that it provides. The Commission does not provide statutory services to the public so the nature of its complaints handling differs from other entities within the public sector. However, the Commission has developed a Complaints Procedure to cover complaints from members of the public relating to the delivery of services in Parliament Buildings and / or perceived failures in complying with the Commission's Equality Scheme. The Complaints Procedure does not cover complaints from members of staff relating to their employment or from contractors providing services to the Commission – separate procedures are available in both cases. Full details of the Commission's Complaints Procedure can be found at http://www.niassembly.gov.uk/ABOUT-THE-ASSEMBLY/Corporate-Information/Policies/Northern-Ireland-Assembly-Complaints-Procedure-Policy-Statement/.

In keeping with the Complaints Procedure, a complainant can contact the Commission through an online form or in person by telephone. The receipt of a complaint will be acknowledged, an investigation into the circumstances surrounding the complaint will be undertaken and the results of that investigation including any remedial actions that are required will be communicated to the complainant. This process will normally be completed with 20 days of the receipt of the complaint.

A central complaints register is held by the Commission and appropriate details relating to the detail of each complaint are held on this register. During 2013-14, the Commission received one complaint which did not result in amendments to policies or procedures.



Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 2 July 2014

Strategic Report

History and statutory background of the Northern Ireland Assembly

The Northern Ireland Assembly was established as a result of the Belfast Agreement on Friday, 10 April 1998. The electorate of Northern Ireland endorsed the Belfast Agreement in a referendum held on 22 May 1998, which paved the way for the subsequent legislation, the Northern Ireland Act 1998.

The United Kingdom Parliament devolved powers of government to the Northern Ireland Assembly at midnight on 1 December 1999. The Assembly was then able to govern Northern Ireland in respect of transferred matters and also reserved matters with the Secretary of State's consent. Excepted matters remain the responsibility of the United Kingdom Parliament.

The Northern Ireland Assembly was however suspended from 14 October 2002 to 8 May 2007. During the period of suspension the United Kingdom Government remained committed to trying to achieve a full restoration of devolution. The Northern Ireland Act 2006 established an interim Assembly on 15 May 2006. The Northern Ireland (St Andrews Agreement) Act 2006 established a Transitional Assembly on 24 November 2006 and set the date for elections to a new Northern Ireland Assembly. The Transitional Assembly's purpose was to prepare for the restoration of a devolved government in Northern Ireland in accordance with the St Andrews Agreement. The Northern Ireland (St Andrews Agreement) Act 2006 envisaged a restoration date for the Northern Ireland Assembly of 26 March 2007; however restoration actually occurred on 8 May 2007.

The Northern Ireland Assembly completed its first full mandate and was dissolved on 24 March 2011 to make way for Assembly elections on 5 May 2011. The first Plenary of the newly elected Assembly took place on 12 May 2011. After the devolution of policing and justice functions, the only excepted matters remaining are those matters of national importance, e.g. defence, taxation and foreign policy.

Principal Activities

Unlike an Executive Department, the Commission does not develop Public Service Agreement targets against its Strategic Objectives. The service delivery aspect of the Assembly Secretariat's work relates to the procedural support, resources and services that it provides to the legislature to enable it to function effectively. Consequently, the outputs reported on are those that were developed internally in the Assembly Secretariat to assist with the assessment of its performance during the year.

Key Aims and Objectives

The Commission has approved a Corporate Strategy for 2012-16 which clearly defines its Purpose, Vision and Values. An outline of the work of the Assembly Secretariat may be found within the Corporate Strategy. The Corporate Strategy is delivered through Directorate and business area plans. The corporate planning process has been in place since 2008-09 and has been reviewed on an annual basis. As a result of this review process, the Corporate Strategy for 2012-16 was adopted. This replaced the previous Corporate Plan and informs the Directorate business plans which are reviewed annually to ensure the objectives and targets remain relevant and achievable.

Through the revised Corporate Strategy, the Commission continues to guide and direct the strategic activities of the Assembly Secretariat. The Commission's Vision is:

> "*..of an Assembly which builds a better future for the people of Northern Ireland through fostering a peaceful, stable and prosperous society.*
>
> *and*
>
> *…to best serve the Assembly in that task by being at the forefront of providing outstanding and progressive parliamentary services*".

The Strategic Aims established by the Commission drive the work of the Assembly Secretariat and inform its corporate planning process. During the period covered by this Report and Accounts these Aims were as follows:-

1. *To provide outstanding parliamentary services;*
2. *To influence, enable and deliver change;*
3. *To be an efficient and progressive organisation.*

The Commission established three core values for the Assembly Secretariat, namely:

1 Public service - which is demonstrated by:
- *An attitude of service to the Assembly, its Members and visitors.*
- *Behaving with impartiality and integrity at all times.*
- *Being open and transparent.*

2 Professionalism - which is demonstrated by:
- *Commitment to excellence;*
- *Commitment to good governance;*
- *Appropriate confidentiality and discretion;*
- *Personal responsibility and accountability.*

3 One Team - which is demonstrated by:
- *Team Working;*
- *Respect for others;*
- *Working to the common purpose.*

These core values are fundamental to everything that the Secretariat undertakes and SMG strives to ensure that they are embedded throughout the whole organisation.

The overall planning process establishes corporate objectives that are in keeping with the Vision, Purpose and Values expressed by the Commission. The Strategic Aims and associated Strategic Objectives of the Corporate Strategy focus on the continuing delivery of a fully functioning legislature, supported by an Assembly Secretariat that seeks to influence, enable and deliver change in an efficient and effective manner within the context of wider public sector budgetary pressures and resource constraints.

Corporate Planning

The corporate planning process links Strategic Objectives with lower-level, Directorate and business area objectives and informs the risk management process. The Directorate and business area plans set out objectives and targets for how the Secretariat will work to achieve the Strategic Aims and Objectives in support of the Commission's Vision. These business planning objectives included measures of success and planned actions / initiatives. Responsibility for meeting each objective was allocated to a specific individual.

Key Performance Indicators – Delivery of the Corporate Strategy

A small number of Measures of Success were assigned to each of the three Strategic Aims established by the Commission in the Corporate Strategy. Performance against these Measures of Success is shown at Annex B on page 76.

In addition, annual Directorate and business area plans underpin the Corporate Strategy. The monitoring and measurement of performance is fundamental to the successful achievement of the Directorate business plans. The delivery of each Directorate plan is reviewed on a quarterly basis and is reported to SMG and the Commission. During the year, a total of 398 separate targets were set across the Secretariat. By 31 March 2014, 374 targets (94.0%) were met. Annex C on page 78 summarises those Directorate targets which were not achieved as at 31 March 2014.

The planning process provides the context for the risk management process as each Directorate area must consider the risks that might impact on its ability to deliver specific objectives.

Future developments

While the Vision, Values and Strategic Aims of the Commission as established by the Corporate Strategy inform the corporate planning process, they also provide a focus for the Assembly Secretariat's future intentions. One of the targets identified under the Corporate Strategy is to reshape the organisation, reviewing and streamlining structures, systems and processes and seeking to innovate to meet the changing needs of the Assembly. As part of this work an Organisational Redesign review was commissioned, with the Final report presented to the Commission in April 2013. The implementation of those elements of the report that the Commission agreed to adopt and the continuing implementation of the Corporate Strategy are not anticipated to require significant additional funding beyond the amounts already notified to the Department of Finance and Personnel (DFP).

Principal risks and uncertainties

In the period immediately following the restoration of the Assembly in May 2007, the principal risks and uncertainty relating to the work of the Assembly arose from the on-going political environment. Although the Assembly has now completed the third year of a fourth mandate, the potential for political uncertainty or instability still affords the greatest risk to the Assembly.

Internally, the principal risks to the Commission and Secretariat are identified and managed through a risk management regime. The SMG is responsible for both the corporate planning process and the implementation of the Risk Management Policy. The on-going corporate planning process and the administration of the Risk Management Policy provide a strong emphasis on the identification and management of risks.

Further details on the Assembly Secretariat's capacity to handle risk, the risk and control framework within which the Assembly operates and a review of effectiveness of the system of internal control are provided in the Governance Statement on pages 26 to 34.

Events after the Reporting Period

There are no events occurring after 31 March 2014 that require disclosure or amendment to the figures contained in the Resource Account.

Reporting

The Commission is required to publish its Annual Report and Accounts, in respect of each financial year. The Annual Report and Accounts provides a comprehensive explanation of the work of the Commission and Assembly Secretariat and provides full details of all Commission expenditure.

The Annual Report and Accounts covers the work of the Commission and the Assembly Secretariat in support of the legislature and fulfils the requirements of the Government Resources and Accounts Act (Northern Ireland) 2001. The Assembly's accounts are published annually and once they have been audited are laid before the Assembly. They are available from the Assembly's website: http://www.niassembly.gov.uk. They are also available from The Stationery Office. Details of all sums paid to MLAs and former MLAs are published quarterly on the Assembly's website.

The Commission has participated fully in all public expenditure exercises during the year and details of its main and supplementary estimates are available from The Stationery Office.

Scope

The Commission does not support any Agencies, Non-Departmental Public Bodies (NDPBs) or trading funds.

Commission Members, Directors, Senior Managers and Employees

As at 31 March 2014, the number of Commission Members, Directors, senior managers and employees split by gender was as follows:

Role	Female	Male
Commission Member	2	4
Director	0	6
Senior managers	0	1
Employees (not including Directors)	160	209

The Assembly Secretariat does not apply the grading structures used by the Northern Ireland Civil Service. "Senior manager" is defined as a member of staff at Assembly Grade 1 or Assembly Grade 2 which is broadly analogous to Senior Civil Service grades.

Financial Review

The Commission's budget for 2013-14 was established in the 2010 Spending Review (SR2010). It was confirmed in the Main Estimates for the 2013-14 financial year. Through participation in the quarterly monitoring rounds and the internal management reporting cycle the Commission closely monitored its resource and cash requirements.

The actual Net Resource Requirement increased during the year by £2.60 million to £49.34 million in the Spring Supplementary Estimates (SSE). The final resource requirement in the SSE is split into £44.21 million Departmental Expenditure Limit (DEL) and £5.13 million Annually Managed Expenditure (AME) and non-budget items. The Net Cash Requirement also decreased during the year by £1.82 million to £41.87 million.

The final resource outturn is shown in the table below:

	Outturn	**Budget**	**Under/(over)**	**Under/(Over)**
	£'000	**£'000**	**£'000**	**%**
Income	(81)	(90)	(9)	10.0%
Gross Resource Requirement	43,008	49,431	6,423	13.0%
Net Resource Requirement	42,927	49,341	6,414	13.0%
Capital	1,200	1,710	510	29.8%
Total	44,127	51,051	6,924	13.6%

Statement of Assembly Supply Note 4 shows a surplus net Resource Outturn of £6.4 million and a surplus Net Cash Requirement of £1.01 million against the SSE position. The Net Resource underspend of £6.4 million represents 13.0% of the SSE Resource Requirement.

The major contributor to the overall Resource underspend relates to the Estimate allocation in respect of Non-Cash costs and, in particular, to the movement on provisions. An underspend of £5.40 million occurred for this expenditure category in respect of the provision that is recognised in the Resource Accounts for the excess of the liabilities over the assets for the Assembly Members' pension scheme. This represents 10.9% of the SSE Net Resource Requirement.

Strong indications prior to the SSE in January 2014 had shown a significant deterioration in the gap between the scheme's liabilities and assets of almost £2.10 million. Given the uncertainty within the financial markets and our prior history of dramatic movements in this provision between the SSE and the year-end, an estimate of £5.00 million was included in the SSE. However, a combination of factors including movements in the discount rate for future pensions liabilities to 4.4% meant that the Government Actuary's Department advised that the excess of liabilities over scheme assets actually fell over the year by £0.30 million. This fall meant that the SSE allocation of £5.00 million was unused and £0.30 million of the previously provided amount was written back.

An underspend was reported for Secretariat General Administrative Expenditure (GAE) of £0.48 million against a revised SSE allocation of £6.92 million. Work has continued to review internal services through a Business Efficiency Programme. This was substantially concluded during 2013-14 and resulted in a series of initiatives aimed at reducing costs. In addition this programme has helped to instil a culture of cost control across the Secretariat and recognises the potential for reducing budgets in future years. A cautious approach to spending continues to drive these initiatives and contribute to the overall GAE underspend.

The most significant single item of expenditure with the Estimate, totalling £16.68 million, related to Assembly Secretariat staffing costs. During the year, the Assembly Secretariat adopted a centralised approach to manpower planning for the organisation to ensure that resources were allocated to meet the continuing needs of the Assembly and within the budget allocations. The underspend of £0.07 million represented just 0.40% of the allocated budget for Secretariat Salaries.

MLAs' salaries (£7.79 million) were paid under the provisions of the Northern Ireland Assembly Members' Salaries, Allowance and Pensions Determination March 2012 (as amended in December 2012). The Determination introduced an increased level of remuneration for all MLAs from 1 April 2013. A number of MLAs chose to forego the increased level of remuneration. The outturn for this item was within 0.07% of the forecast expenditure included in the SSE.

MLAs' Office Cost Expenditure (OCE) totalling £7.38 million was paid during 2013-14. The equivalent figure for 2012-13 was £7.53 million. OCE is available to meet the expenses incurred in respect of research, secretarial, clerical or administrative assistance and for the costs of any equipment, facilities, services or utilities associated these services which are required by the MLA to carry out his / her Assembly duties. The 2013-14 provision was made under the Northern Ireland Assembly Members' Salaries, Allowances and Pensions Determination March 2012 (as amended in December 2012). The Determination sets the maximum amount available to each MLA for each financial year. For 2013-14, the limit was £71,378 (2012-13; £73,583) or £17,844 (2012-13; £27,594) for those MLAs who receive payments or allowances as an MP.

As the Determination allows for a maximum amount that may be claimed in any year, the Commission makes provision for the full amount in its SSE. However, in any given year it is possible for MLAs not to utilise the entirety of the allowance and therefore an underspend may arise. For 2013-14, the under-utilisation of OCE resulted in an underspend of £0.16 million or 2.15% of the SSE allocation.

Payments totalling £0.78 million were paid under the provisions of the Financial Assistance to Political Parties (FAPP) Scheme 2012. Like OCE, the FAPP Scheme provides a maximum amount that may be claimed by Political Parties for expenditure incurred in assisting MLAs to carry out their Assembly duties. As the Scheme allows for a maximum amount, the Commission makes provision for the full amount in its SSE. During 2013-14 an underspend of £0.09 million occurred.

As in earlier years, MLAs Other Costs were difficult to predict. This category includes a number of items of expenditure including travel, temporary secretarial expenditure, winding up expenditure and employers' pension costs. Travel patterns remained difficult to predict and fluctuations in the volume and size of claims were often seen. These factors contributed to an overspend in this category of expenditure of £0.07 million.

Capital expenditure was underspent by £0.51 million during the year. The underspent arose due to a lack of progress during the period after the preparation of the SSE on a number of relatively small value but technically complex projects. These included the provision of an additional internet connection to Parliament Buildings and the completion of the Storage Area Network (SAN) upgrade.

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	2013-14 £'000	**2012-13 £'000**
Net Resource Outturn (Estimates)	**42,927**	**44,408**
Adjustments to remove:		
Provision voted for earlier years	-	-
Adjustments to additionally include:		
Non-voted expenditure in the SOCNE	-	-
Consolidated Fund Extra Receipts in the SOCNE	(29)	(75)
Other adjustments	-	-
IFRS adjustments	-	-
Adjustments to account for downward revaluation	-	-
Adjustment to account for change in treatment of non-exchange transactions (for which Outturn not restated)	-	-
Net Operating Cost (Accounts)	**42,898**	**44,333**
Adjustments to remove:		
Voted expenditure outside the budget	31	31
Adjustments to additionally include:		-
Other Consolidated Fund Extra Receipts	29	75
Resource Budget Outturn (Budget)	**42,896**	**44,377**
of which		
Departmental Expenditure Limits (DEL)	43,196	42,472
Annually Managed Expenditure (AME)	(300)	1,905

Sustainability Report

The Commission has a long-standing commitment to being an exemplar organisation in respect of Sustainable Development. A Sustainable Development Policy Statement was introduced in December 2009 which sets out the Commission's aspirations to operate in a sustainable manner. To support the Policy Statement, a Sustainable Development Strategy has also been developed which sets out how the aspirations detailed within the Policy will be achieved. In addition, a dedicated Sustainable Development Office (SDO) within the Secretariat seeks to embed responsible business practices throughout the Assembly.

The key responsibilities of the SDO include:

- Implementing the Commission's Sustainable Development Strategy and;

- Retaining accreditation to the International Standard for Environmental Management Systems (EMS), namely EN ISO 14001.

The EMS ensures compliance with all relevant environmental legislation and helps to identify and assess any environmental risks. All environmental aspects and impacts are regularly reviewed and controlled as part of the measures to achieve continuous improvement and environmental considerations are embedded across the organisation through environmental awareness training.

The Commission has procedures in place to improve the process for evaluating prospective suppliers' environmental practices within procurement competitions and to reduce the direct and indirect environmental impacts of the supply chain. At a practical level, the SDO has worked closely with other business areas to reduce the paper use within the Assembly and this has resulted in a significant reduction and cost saving.

An Energy Performance Rating has been calculated for Parliament Buildings by an independent government body. The energy rating is calculated by taking into account the energy performance of the building's fabric and its services (such as heating, cooling, hot water, ventilation and lighting). The rating is presented on a scale of A to G with A being the most efficient. The energy rating achieved by Parliament Buildings for 2013 was D which is very good for a building of its nature.

A major capital works project is currently underway to repair and refurbish the roof of the building and the associated mechanical services. This will bring about a significant reduction in energy usage and additional building energy monitoring controls will be included as part of the project.

Each year, the Commission participates in the Business in The Community-led Northern Ireland Environmental Benchmarking Survey. The Assembly had originally attained the standard for Quintile 2 before moving up 2 places to receive the Platinum standard which only 13 other organisations were able to achieve. It is hoped to maintain the Platinum standard in the coming year.

The Commission continues to work closely with external bodies including the Energy Unit within DFP, the Support Services contractor and the Soil Association to help ensure continuous improvement in all areas of sustainable development. In recent years, the introduction of new waste recycling streams including lights, cooking oil, batteries and food waste has been very successful and helped to improve recycling efforts. Waste management practices have been significantly improved with the average amount of waste that is recycled increased from 70% in 2012-13 to 80% in 2013-14. The SDO continues to work with the Commission's dedicated Education Officers on a scheme for school groups 'The Zero Waste Challenge' which asks all school groups to bring a lunch with entirely recyclable packaging. This has proved to be very successful with each school that meets the challenge being awarded a certificate.

During the year, the Commission retained its membership of Business in the Community Northern Ireland (BITCNI) and has signed up to be a Silver Status Careers Member. This ensures that Secretariat staff will participate in 3 specific challenges through the year as well as general volunteering days such as Environment Day. BITCNI is a leading authority on Corporate Social Responsibility (CSR) and Sustainable Development throughout the UK and Ireland. The Human Resources Office, Outreach Office and Facilities Directorate have worked closely with BITCNI over the past year on an action plan with several positive steps being taken. A new action plan has been developed for the coming year.

The Commission has continued to promote sustainable travel initiatives aimed at encouraging staff to avail of more sustainable modes of transport to travel to and from work. These initiatives are Translink's TaxSmart Scheme (an employer salary sacrifice scheme where the Commission purchases travel passes for employees and the employees then repay the Assembly from their gross salary) and Translink's Annual Commuter Travelcards (an interest free loan made to employees to allow them to purchase travelcards where repayments are made out of net salary). Staff are also encouraged to consider car sharing by making them aware of the national scheme currently available and setting up a facility on AssISt detailing opportunities to car share.

A successful 'Cycle to Work scheme' has been introduced with 15 staff availing of the scheme in 2012-13 and a further 19 (including 5 MLAs) taking it up in 2013-14. The scheme opens each year in February and March with staff being able to spend up to £1,000 on a bicycle or safety equipment.

The Commission plans to continue to improve its environmental performance by:

- Increasing the quantity of recycling and improving waste management;
- Maintaining ISO14001 Accreditation and:
- Benchmarking against similar public and private organisations.

It is intended to continue to communicate the sustainability message internally and externally - all of our energy figures and costs are available online at the Northern Ireland Assembly website.

Social, Community and Human Rights Issues

As the Commission (and the Assembly) is not a Government Department and does not provide services to citizens, its *social, community and Human Rights* impacts have a more internal focus.

The Commission is pleased to report that its commitment to social responsibility includes a range of fair and equitable corporate reward and recognition policies. In particular, the Commission recognises the importance of sustainable wages for its entire staff. In this regard, all members of staff employed by the Commission are paid remuneration that exceeds the *living wage*[1] of £7.65 per hour.

The Commission initiates a wide range of activities to engage with the community. These include a popular and successful education programme and Assembly Community Connect – a specific initiative to engage with the Community and Voluntary Sector.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 2 July 2014

[1] As calculated by the Centre for Research in Social Policy (CRSP) – http://www.lboro.ac.uk/research/crsp/mis/thelivingwage/

Remuneration Report

Remuneration Policy

Commission Members

The salaries and pensions of all MLAs (including those Members elected to serve as members of the Commission) for the 2013-14 financial year were set by the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012 (as amended in December 2012). This Determination was made by the Independent Financial Review Panel (IFRP) which was established by the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 to make Determinations in relation to all salaries, allowances and pensions payable to MLAs.

Senior Management

Section 40 of the Northern Ireland Act 1998 states that "*The Commission shall provide the Assembly, or ensure that the Assembly is provided, with the property, staff and services required for the Assembly's purposes".* The Commission has the authority to appoint the staff of the Assembly Secretariat and to set the remuneration of staff.

The pay award for all Secretariat staff including its senior managers is normally based on an incremental uplift on salary scales following an annual assessment of staff performance. Following the end of the two year pay freeze (in 2011 and 2012), salary scales were increased by 1% from 1 August 2013 in line with wider public sector pay policy.

Service Contracts

Assembly Secretariat staff normally hold appointments that are open-ended. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Commission's staff policies and procedures.

Appointments to senior management positions are made by the Commission on the basis of fair and open competition and the Commission has set its own policies and procedures in this regard.

The following sections provide details of the remuneration and pension interests of the Commission and the most senior officials within the Assembly Secretariat.

Remuneration (audited)

	2013-14				2012-13			
Assembly Commission	**Salary £**	**Benefits in kind (to nearest £100)**	**Pension Benefits (to nearest £1000)**	**Total (to nearest £1000)**	**Salary £**	**Benefits in kind (to nearest £100)**	**Pension Benefits (to nearest £1000)**	**Total (to nearest £1000)**
William Hay MLA Presiding Officer	44,000	-	22,345	66,345	37,801	-	10,854	48,655
Judith Cochrane MLA	6,432	-	3,228	9,660	11,331	-	4,144	15,475
Leslie Cree MLA	6,432	-	2,776	9,208	11,331	-	3,667	14,998
Pat Ramsey MLA	6,432	-	3,719	10,151	11,331	-	4,044	15,375
Catriona Ruane MLA	6,000	-	7,384	13,384	1,177 (11,331 full year equivalent)	-	983	2,160
Peter Weir MLA	6,432	-	3,913	10,345	11,331	-	3,984	15,315

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 increase excludes an increase due to inflation or any increase or decrease due to a transfer of pension rights.

The above figures only relate to the remuneration received by Commission Members in respect of their position as officeholders.

Secretariat Officials	2013-14 Salary £'000	2013-14 Bonus Payments £'000	2013-14 Benefits in kind (to nearest £100)	2013-14 Pension Benefits £'000	2013-14 Total £'000	2012-13 Salary £'000	2012-13 Bonus Payments £'000	2012-13 Benefits in kind (to nearest £100)	2012-13 Pension Benefits £'000	2012-13 Total £'000
Trevor Reaney **Clerk / Chief Executive**	125-130	-	-	29	150-155	115-120	-	-	60	165-170
Gareth McGrath **Director of Clerking & Reporting**	80-85	-	-	23	100-105	75-80	-	-	24	95-100
John Stewart **Director of Information & Outreach**	80-85	-	-	29	105-110	75-80	-	-	31	105-110
Richard Stewart **Director of Corporate Services**	80-85	-	-	23	100-105	75-80	-	-	25	100-105
Stephen Welch **Director of Facilities**	85-90	-	-	32	115-120	80-85	-	-	34	110-115
Hugh Widdis **Director of Legal & Governance Services**	80-85	-	-	23	100-105	75-80	-	-	24	95-100
Band of Highest Paid Director's Total Remuneration	**130-135***					**115-120**				
Median Total Remuneration £	**30,359**					**27,631 As reported 29,268 Restated**				
Ratio	**4.4**					**4.3 As reported 4.0 Restated**				

*** See narrative on following page to explain the difference between the actual salary paid to the highest paid Director (£125-130k) and the salary band reported under the Hutton Fair Pay Review Disclosures.***

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 increase excludes an increase due to inflation or any increase or decrease due to a transfer of pension rights.

Hutton Fair Pay Review Disclosure

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

The reported figure for the banded remuneration of the highest paid Director under the Hutton Fair Pay Review Disclosure was £130-135k in 2013-14 (2012-13, £115-120k). This differs from the band of the actual salary received by the highest paid Director in 2013-14. The difference arises due to the methodology used to calculate the banded remuneration under the Hutton Fair Pay Review Disclosure and the timing of the pay award of the highest paid Director. The Hutton methodology uses the monthly salary data for March 2014 to construct an annualised figure for banded remuneration for the Disclosure. The pay increment for the highest paid Director occurred in August 2013. This meant that a lower salary was paid from April 2013 to July 2013 with a consequent impact on the banding of the actual salary paid during the year.

The reported figure for the banded remuneration of the highest paid Director under the Hutton Fair Pay Review Disclosure was 4.4 times (2012-13; 4.3) the median remuneration of the workforce, which was £30,259 (2012-13; £27,631). In 2013-14, 0 (2012-13; 0) employees received remuneration in excess of the highest-paid Director.

The increase in median total remuneration of £2,628 from £27,631 to £30,259 is significant. For 2013-14, the median remuneration takes account of all aspects of salary including overtime and all allowances payable to staff as reported for the March 2014 pay period. This methodology has been correctly applied as per FD (DFP) 05/12 issued by DFP on 22 March 2012. The median figure for March 2013 did not include overtime or childcare allowances payable to staff in March 2013. When these amounts are included, the median remuneration for March 2013 rises to £29,268. The increase in median remuneration between this figure and the value calculated for March 2014 of £30,259 equates to 3.38% and can be explained by the payment of the agreed pay award for staff in August 2013.

When the median value for 2012-13 is restated to include overtime and childcare allowances, the ratio of the total remuneration of the highest paid Director to the median remuneration of the organisation falls to 4.0 for 2012-13. The change to 4.4 in 2013-14 arose primarily because the highest-paid Director deferred incremental uplifts to his salary from the time of his appointment in August 2008 until such time as the pay of MLAs was increased. That increase took place on 1 April 2013 with a consequent impact on the pay of the highest paid Director from 1 August 2013. Although the August 2013 pay award placed the highest-paid Director on the correct point on his pay scale, no arrears of pay were paid for earlier periods when an entitlement to a pay uplift was foregone.

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

Salary

'Salary' for Secretariat officials includes gross salary, overtime any other allowance to the extent that it is subject to UK taxation and any gratia payments.

This report is based on payments made by the Assembly and thus recorded in these accounts. In respect of Members of the Assembly Commission, 'salary' represents the officeholder's salary payable for being a Member of the Assembly Commission of £6,432 (2012-13; £11,331) for those holding office on 1 April 2012 or £6,000 (2012-13; £6,000) for those who took up office after 1 April 2012 or Speaker / Chair of the Assembly Commission of £44,000 (2012-13; £37,801). These figures do not include the salary for services as a Member of £48,000 (2012-13; £43,101).

Benefits in kind

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

Pensions Benefits (audited)

Assembly Commission Members	**Accrued pension at age 65 as at 31/03/14**	**Real increase in pension at age 65**	**CETV at 31/03/14 (or end date)**	**CETV at 31/03/13 (or end date)**	**Real increase in CETV**
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
William Hay **Presiding Officer**	5-10	0-2.5	109	81	20
Judith Cochrane MLA	0-5	0-2.5	7	4	1
Leslie Cree MLA	0-5	0-2.5	9	7	2
Pat Ramsey MLA	0-5	0-2.5	16	12	3
Catriona Ruane MLA	0-5	0-2.5	45	39	5
Peter Weir MLA	0-5	0-2.5	13	10	2

Assembly Commission pensions

Pension benefits for Commission Members are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2012 (AMPS). The scheme is made under section 48 of the Northern Ireland Act 1998. As Commission Members will be Members of the Legislative Assembly they may also accrue a Members' pension under the AMPS (details of which are not included in this report). The pension arrangements for Commission Members provide benefits on a "contribution factor" basis which takes account of service as a Commission Member. The contribution factor is the relationship between the salary as a Commission Member and the salary as a Member for each year of service as a Commission Member. Pension benefits as a Commission Member are based on the accrual rate (1/50th or 1/40th) multiplied by the cumulative contribution factors and the relevant final salary as a Member.

Benefits for Commission Members are payable at the same time as Member's benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Price Index (CPI). Commission Members can pay contributions of either 7% of their officeholder's salary (if they opt for the lower accrual rate of 50^{ths}) or of 12.5% of their officeholder's salary (if they do not opt for the lower accrual rate and remain on the higher default rate of 40^{ths}). There is also an employer contribution paid by the Consolidated Fund out of money appropriated by Act of Assembly for that purpose representing the balance of cost. This is currently 21.6% of the Commission Members' salary.

The accrued pension quoted is the pension the Commission Member is entitled to receive when they reach 65 or immediately on ceasing to be an active member of the scheme if they are already 65. This accrued pension arises from all previous service during which the Commission Member held any remunerated office within the Assembly. It does not relate solely to service as a Commission Member.

The Cash Equivalent Transfer Value (CETV)

The 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. It 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 pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service as an officeholder, not just their current appointment as an officeholder. The figures are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn**.**

The real increase in the value of the CETV

This is the increase in accrued pension due to the Assembly's contributions to the AMPS, and excludes increases due to inflation and contributions paid by the Commission Member and is calculated using common market valuation factors for the start and end of the period.

Secretariat Pension Entitlements (audited)

Secretariat Officials	**Accrued pension at pension age as at 31/03/14 and related lump sum**	**Real increase in pension and related lump sum at pension age**	**CETV at 31/03/14**	**CETV at 31/03/13**	**Real increase in CETV**	**Employer contribution to partnership pension account**
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**Nearest £100**
Trevor Reaney **Clerk / Chief Executive**	50-55	0-2.5	833	757	22	-
Gareth McGrath **Director of Clerking**	15-20	0-2.5	203	176	11	-
John Stewart **Director of Information & Outreach**	10-15	0-2.5	105	82	12	-
Richard Stewart **Director of Corporate Services**	25-30 plus lump sum of 80-85	0-2.5 plus lump sum of 2.5-5	441	399	14	-
Stephen Welch **Director of Facilities**	15-20	0-2.5	285	242	22	-
Hugh Widdis **Director of Legal and Governance Services**	15-20 plus lump sum of 5-10	0-2.5 plus lump sum of 0-2.5	216	188	11	-

Secretariat Pension Arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (**classic, premium**, and **classic plus**). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011, pensions payable under **classic, premium**, and **classic plus** are increased annually in line with changes in the CPI. Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI).

New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the **nuvos** arrangement or they can opt for a partnership pension account. **Nuvos** 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 rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI. For 2014, public service pensions will be increased by 2.7% for pensions which began before 8 April 2013. Pensions which began after 8 April 2013 will be increased proportionately.

Employee contributions are determined by the level of pensionable earnings. The employee contribution rates for the 2014-15 year are as follows:

Members of **classic:**

Annual pensionable earnings (full-time equivalent basis)	**New 2014 contribution rate before tax relief**
Up to £15,000	1.50%
£15,001 - £21,000	3.00%
£21,001 - £30,000	4.48%
£30,001 - £50,000	5.27%
£50,001 - £60,000	6.06%
Over £60,000	6.85%

Members of **premium**, **nuvos** and **classic plus**:

Annual pensionable earnings (full-time equivalent basis)	**New 2014 contribution rate before tax relief**
Up to £15,000	3.50%
£15,001 - £21,000	5.00%
£21,001 - £30,000	6.48%
£30,001 - £50,000	7.27%
£50,001 - £60,000	8.06%
Over £60,000	8.85%

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 3% and 12.5% (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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic, premium**, and **classic plus** and 65 for members of **nuvos**. Further details about the Civil Service pension arrangements can be found at the website www.dfpni.gov.uk/civilservicepensions-ni.

Cash Equivalent Transfer Values (CETV)

The 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.

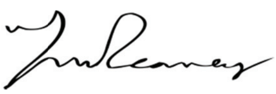
The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing 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 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

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.

Compensation for loss of office

There was no loss of office recorded for the period under review and therefore no compensation was paid.



Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 2 July 2014

Statement of Accounting Officer's Responsibilities

Under Government Resource and Accounts Act (NI) 2001, DFP has directed the Northern Ireland Assembly Commission to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Assembly Commission during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Northern Ireland Assembly Commission and of its net resource outturn, resources applied to objectives, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the Accounts Direction issued by DFP, 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; and

- prepare the accounts on a going concern basis.

DFP has appointed the Clerk to the Assembly, Mr Trevor Reaney, as Accounting Officer of the Northern Ireland Assembly.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Assembly Commission's assets, are set out in the Accounting Officers' Memorandum issued DFP and published in Managing Public Money Northern Ireland.

Governance Statement

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of corporate governance that supports the achievement of the policies, aims and objectives of the Northern Ireland Assembly Commission (the "Commission"), whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money Northern Ireland*.

Governance Framework

Corporate governance is the way in which an organisation is directed, controlled and led. The underpinning framework consists not only of the formal systems and processes, but also of organisational culture and values. It defines relationships, distributes responsibility, determines the rules and procedures by which objectives are set, monitored and achieved and ensures accountability is clearly defined.

In September 2005, the Department of Finance and Personnel (DFP) issued H.M. Treasury's publication "*Corporate Governance in Central Government Departments: Code of Good Practice*". H.M. Treasury issued a revised code for central Government Departments in July 2011. A revised Code and guidance which applies to Departments within the Northern Ireland Executive was issued by DFP in April 2013. The Commission is not a Government Department so not all of the provisions in the Code and guidance are appropriate or relevant.

The Commission has a two-tier management arrangement. While the Commission has the statutory authority to provide the Assembly with the wide range of services needed by a modern legislature, the day-to-day delivery of those services is achieved through delegation to me in my role as Clerk / Chief Executive. I have responsibility to ensure arrangements for delegation to the Secretariat Management Group (SMG) are robust and promote good management, supported by staff with an appropriate balance of skills and experience to ensure service delivery is achieved. These delegations offer clarification on the roles and responsibilities of the Commission, the Accounting Officer and Directors.

While the details of the structure and statutory authority of the Commission are provided, for the purposes of this statement, the corporate governance arrangements, including the requirement to review effectiveness, has been applied to the senior management team charged with the delivery of services on behalf of the Commission.

The Northern Ireland Assembly Commission

The Commission is the body corporate, which has responsibility for providing the property, staff and services that are required for the Assembly's purposes, as provided under section 40 of the Northern Ireland Act 1998. The Act provides that the Commission comprises the Presiding Office (the Speaker) and five other Members of the Assembly. They are appointed by the Assembly under Standing Order 79.

The current members of the Commission are:

Role	Name	Percentage of Meetings attended
Chairperson	Mr William Hay MLA	88.9%
Member	Mrs Judith Cochrane MLA	88.9%
Member	Mr Leslie Cree MLA	100.0%
Member	Mr Pat Ramsey MLA	88.9%
Member	Ms Catriona Ruane MLA	100.0%
Member	Mr Peter Weir MLA	100.0%

The Commission meets monthly while the Assembly is in session. I attend the meetings with senior officials, along with the Non-Executive Chairperson of the Secretariat Audit and Risk Committee (SARC). The Chairperson of SARC also has an annual meeting with the Speaker.

The Commission has adopted "portfolio holder" arrangements, which afford Commission Members the opportunity to have an oversight of specific issues and areas within the Secretariat. These arrangements offer an opportunity for Commission Members to gain further understanding of how the Secretariat operates, which assists them in responding to Assembly questions on behalf of the Commission.

It is the Assembly, through the annual Budget Act, that appropriates funds directly from the Consolidated Fund to the Commission (in the same way it does for Northern Ireland Departments).

The Commission has no Executive Agencies or Non-Departmental Public Bodies.

While under Standing Order 69 (1) there is a requirement that a Register of Members' Interests is established and published for public inspection, this does not deal specifically with conflicts of interest. Therefore, this is a standing agenda item at each Commission meeting.

The Secretariat Management Group (SMG)

The SMG is the top-level leadership and management team within the Assembly Secretariat. The role of SMG is to support and advise me in my role as Clerk / Chief Executive in delivering the aims and values of the organisation. SMG also supports me in my role as Accounting Officer to discharge the obligations set out in Managing Public Money Northern Ireland. This includes advice and support on the strategic direction and overall management of the Assembly Secretariat. The delivery of services within the Secretariat is managed through five Directorates. Therefore SMG also fulfils a leadership role across each of the Directorates, including the co-ordination and operational delivery of cross Directorate activities. Two further management groups were established to make operational decisions on staffing, budgetary control and reporting. The Director of

Corporate Services has chaired both the Vacancy Management Group and Finance Management Group. The Terms of Reference for the Vacancy Management Group are fulfilled and its work is now complete.

As the Clerk / Chief Executive I chair the monthly SMG meetings and am supported by the five other Directors:

Role	Name	Percentage of Meetings attended
Clerk / Chief Executive	Mr Trevor Reaney	90.9%
Director of Clerking & Reporting	Dr Gareth McGrath	81.8%
Director of Information & Outreach	Mr John Stewart	100.0%
Director of Corporate Services	Mr Richard Stewart	90.9%
Director of Facilities	Mr Stephen Welch	81.8%
Director of Legal & Governance Services	Mr Hugh Widdis	81.8%

SMG advises the Commission, through my monthly reports on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMG develops the Corporate Strategy and reviews progress on key operational issues. It also ensures that the appropriate management systems are in place and are operating effectively to ensure compliance with statutory and regulatory duties, including promoting best practice in corporate policies to ensure effective governance across the whole organisation, while taking account of risks and performance.

The members of SMG are full-time employees of the Commission. The Commission has endorsed the current membership of SMG and it has reserved the matter of appointing Directors (including Non-Executive Directors). The Commission considered the appointment of Non-Executive Directors when SMG was formed in 2008; however, it was not deemed appropriate.

Conflicts of interests are addressed as a standing agenda item at each SMG meeting and as such are included in the recorded account of each meeting.

Administrative support for SMG is provided by the Secretariat. Formal processes exist for providing information to SMG and the Commission, to ensure it is provided in a timely manner, to an agreed standard and in a concise format. In preparing papers for SMG it is necessary to demonstrate that a number of key areas have been considered, including legal, staffing and financial implications of the material recommendations being presented. Consideration must also be given to equality screening and whether it will be disclosable under the Freedom of Information legislation or, if there are any Data Protection issues to be addressed. Papers are also required to clearly set out the context of the matter being discussed and include comprehensive and relevant evidence to inform the decision making process. Director approval of papers prior to submission adds a further level of scrutiny as to the relevance and quality of information being provided.

SMG undertakes an annual self-assessment of its effectiveness and addresses any issues arising through the governance arrangements and business planning processes.

The Secretariat Audit and Risk Committee

The Secretariat Audit and Risk Committee (SARC) operates in accordance with H.M. Treasury's Audit Committee Handbook. It considers all matters of governance, audit and internal control in place for the Commission. It advises on whether the necessary assurances required for signing the Governance Statement have been received. SARC considers the adequacy of the governance framework and internal control system, the assessment and management of risk, the work plan of the Internal Audit team and the results of its work, the planned activity of the Northern Ireland Audit Office and the results of its work and monitors the overall adequacy of management responses to any audit issues raised.

SARC meets on a quarterly basis to monitor progress on all of these matters. Other meetings take place as required to review Interim and Annual Reports and Accounts (including the Governance Statement).

SARC comprises two independent Non-Executive members, one of whom chairs the Committee and a Commission member. The presence of an independent chair and independent member forms a robust challenge to the corporate governance regime within the Assembly Secretariat. The members of SARC during 2013-14 were:

Role	Name	Percentage of Meetings attended
Independent Chairperson	Mr Colm McKenna	100.0%
Independent Member	Mr Bernard Mitchell	100.0%
Commission Member	Mr Pat Ramsey MLA (from 1 April 2013 to 24 June 2013)	100.0%
Commission Member	Mr Leslie Cree MLA (from 25 June 2013)	100.0%

Brian Moreland (Head of Internal Audit) and a Northern Ireland Audit Office representative regularly attend the Committee's meetings. Trevor Reaney (Accounting Officer), Richard Stewart (Director of Corporate Services) and Paula McClintock (Head of Finance) also attend the meetings. Each Director attends on a rotational basis. The Terms of Reference and Annual Reports of SARC are published on the Assembly's website.

Internal Audit

The objective of the Internal Audit team is to provide independent assurance on the adequacy and effectiveness of governance arrangements, internal controls and financial management. Through reviewing, monitoring and reporting on the performance of systems and controls, established to manage the risks of the Commission, it seeks to assure the Commission that risks are being properly managed and that the achievement of organisational goals will occur while still being accountable for the efficient and effective use of resources.

An internal audit plan was prepared for 2013-14 and detailed reports on the findings from individual audits, together with associated recommendations for control enhancement were prepared and presented to senior management and SARC for consideration. The audits completed included business units from each Directorate of the Assembly Secretariat. This enabled the Head of Internal Audit to give an overall opinion to me, as Accounting Officer, representing the system of risk management, control and governance across the organisation. Formal monitoring of the implementation of audit recommendations was introduced for each Directorate, with progress on each recommendation now formally reported to SARC.

Internal and external quality assessments on Internal Audit were completed during the year. They were conducted in accordance with H.M. Treasury guidance and the results from both exercises were positive. A number of recommendations for further improvements were made in both reports and these have been implemented with the exception to one relating to an electronic working paper and reporting system. This final recommendation will require a longer period for development and sourcing but the benefits have been identified and the Secretariat's Information Systems Office is providing support.

Based on the results of the above programme of Internal Audits and follow-up activity the Head of Internal Audit reported an overall satisfactory level of assurance for the 2013-14 period.

Of the 9 final reports issued by the April 2014 meeting of SARC, 4 received a substantial level of assurance, 4 were assessed as satisfactory with 1 with a limited level of assurance. As for previous years, the levels of acceptance of recommendations remained high with the percentages accepted at priority 1 being 100% and 95% and 97% respectively for priority 2 and 3 recommendations. Of the 83 recommendations accepted in the 2013-14 year, 74 have been fully implemented and 9 are in progress.

Follow-up activity continued to reinforce the trend for improvement with 3 assurance ratings moving from satisfactory to substantial and 2 from limited to satisfactory. This trend has benefitted from the ongoing scrutiny over the implementation of Internal Audit recommendations.

The audit assignment that reported a limited level of assurance was Building Services. The main areas of concern related to the unavailability of call-off contract documents, records of contract expenditure and records in relation to mini tender exercises.

Management have been seeking copies of relevant documentation from DFP for some time and Internal Audit can report that the outstanding information has now been made available.

The overall pattern remains positive in terms of the outcome of individual assignments, the implementation of Internal Audit recommendations and the overall level of assurance for the year.

External Audit

The Comptroller and Auditor General for Northern Ireland is responsible for auditing the Commission's Annual Report and Resource Accounts.

Weaknesses in the effectiveness of the system of internal control may be identified through the detail of the Northern Ireland Audit Office's annual Report to those Charged with Governance. This provides a commentary on the observations of the Audit Office for each key risk area and where appropriate, makes recommendations for enhancement of controls. The implementation of audit recommendations is now monitored quarterly and reported to SARC.

Strategic Planning and Performance Management

Details on performance against the objectives set in the Corporate Strategy and Directorate business plans for 2013-14 are set out in the *Key Performance Indicators – Delivery of the Corporate Strategy* section of the Strategic Report on page 8.

Internal Control Environment

Systems of internal control are designed to continuously identify and prioritise the principal risks to the achievement of the Commission's policies, aims and objectives. The systems also evaluate the likelihood of those risks being realised, assess the impact should they be realised, and seek to manage them efficiently, effectively and economically. Generally, the systems of internal control seek to manage risk to a reasonable level rather than to eliminate all risk; it can therefore only provide reasonable and not absolute assurance of effectiveness. These arrangements have been in place for the period ended 31 March 2014. Risks and internal controls are reviewed routinely by management and are tested as part of the on-going Internal Audit programme.

Personal Data Incidents

On 23 January 2014, an incorrect email attachment was sent to an external financial services pension provider which included personal details relating to support staff employed by Members of the Legislative Assembly. Following a phone call from the financial service pension provider, it was confirmed that the file that was attached to the email contained details of all staff rather those related to that specific provider. While the email attachment included financial data about the individuals involved, it did not contain details which could have exposed those individuals to identity theft such as National Insurance numbers, bank details or dates of birth.

An investigation of the incident took place in accordance with the Assembly's Data

Breach Management Plan and the incident was reported to the Information Commissioner's Office (ICO). A copy of the investigation report and all relevant documentation was also provided to the ICO.

The investigation report contained a number of recommendations that should help to avoid a similar data breach occurring. On 22 March 2014, the ICO confirmed that it had considered the incident and reported that no further action was required as minimal detriment appeared to have been caused to the affected data subjects and the incident did not appear to involve sensitive personal data.

There have been no other personal data related incidents during the year.

Risk Management

The Commission's risk management arrangements comply with generally accepted best practice principles and relevant guidance.

A Risk Management Strategy and associated policies and procedures were in place across the Secretariat during the reporting period. The Strategy continues to define the Secretariat's approach to risk management. The Strategy was revised during the year following an Internal Audit review of risk management. These amendments included better categorisation of the impact of risk, enhanced guidance on assessing the probability of risk and a wider matrix of risk assessment (the review recommended the use of a 5 x 5 assessment matrix to replace the initial 3 x 3 matrix). The Strategy continues to reflect the requirement to publish an annual Governance Statement.

The Strategy notes that the Risk Management Framework includes the Strategy, Corporate and Directorate Risk Registers, Assurance Statements, the activities of SARC, risk-based audit delivered by the Internal Audit team and external audit. In delivering the Risk Management Strategy, SMG has sought to ensure that a strong risk management culture is embedded across the entire organisation, which is assisted by a process of regular and ongoing monitoring and reporting of risk.

SMG has ownership of the Corporate Risk Register. The Corporate Risk Register is presented quarterly to SARC and biannually to the Commission. It is reviewed and approved by SMG on a monthly basis. Six corporate risks have been identified. These are:

1. *Secretariat capabilities or capacity are not attuned to the achievement of corporate vision and objectives*
2. *Extent of change is too great, or our handling of it is inadequate*
3. *Interruption of ability to deliver key services*
4. *Loss of Member confidence in Secretariat*
5. *Values or behaviours moves from positive to negative*
6. *Budget allocations not aligned with the achievement of corporate objectives*

Risks are now identified and assessed using a 5 x 5 matrix of impact and probability with appropriate colour coding (using a variation of the Red, Amber, Green methodology) applied to each risk. Identified corporate risks are then reported using the agreed format, documenting root causes and responses to the risk. Each corporate risk has an identified risk owner, who reports on the adequacy of current controls, the degree of acceptance of any gaps in controls and any further actions that are required to improve control. The monthly review ensures SMG can evaluate the nature and extent of corporate risks and ensures the risks are managed efficiently. There are no “red” risks at present.

Directorate and business area Risk Registers (where appropriate) are maintained. The Risk Management Strategy includes a monthly review of Directorate risk registers by each Director.

Assurance Statements are prepared every six months by each Director. The Statements are submitted to the Clerk / Chief Executive and are subsequently considered by SARC. These Statements confirm if the management of risks in respective areas have been effectively managed and provide a narrative on how this assurance has been achieved. If controls have been inappropriate or ineffective in managing the risk a narrative must also be provided on any remedial actions that may be required. The Statements also require risk owners to provide a commentary on other governance issues, such as the control of expenditure, information management practices, fraud and bribery prevention measures and the implementation of internal and external audit recommendations.

The Statements were prepared at the end of September 2013 and the end of March 2014. All Directors confirmed that they were satisfied that appropriate controls were in place. At the SARC meeting in December 2013, it was noted that any instances of non-compliance with corporate policies should be addressed.

In preparing the Annual Report and Accounts I review the annual compliance report prepared by the Procurement Office. This report is summarised and considered by SARC. The purpose of this report is to review the procurement activity within the Assembly Secretariat over a twelve month period. Compliance with legislation and compliance with internal procedures in this complex area remained very high. This degree of compliance provides a high level of assurance on the efficacy of non-staffing expenditure.

During the year, I have assessed the adequacy of the processes in place to plan, approve and monitor expenditure through the use of business cases. A number of high-value contracts were assessed across all major expenditure areas to monitor compliance with agreed policies relating to the approval and monitoring of the delivery of contracts and their associated expenditure. I am assured that no significant variations in actual expenditure compared to approved expenditure were noted. Significant progress was also made in developing revised guidance for staff on the completion and maintenance of business cases.

General

While the Commission is not a Government Department and does not operate under the same delegation of authority framework as Government Departments, it does seek to comply with the principles contained within Managing Public Money NI (as issued by DFP). As the Commission is fully funded from the Northern Ireland Consolidated Fund, it currently meets its financial reporting and budgetary requirements by participating in the reporting and budgetary regime managed by DFP.

An independent review of the organisational design was completed during 2012-13 and the final report was presented to the Commission in April 2013. An incremental approach to implementing the recommendations has been agreed. The report informs the future structure of the Assembly Secretariat, to ensure that services will continue to be delivered to the Assembly as efficiently and effectively as possible in a period of reducing resources. To assist with the implementation of the report a project board was established. This group advised me on any significant policy decisions arising from implementing the report.

All issues on Members' Salaries, Allowances, Expenses and Pensions continue to be determined by the Independent Financial Review Panel (IFRP) which was established in July 2011. The panel published its first report and Determination in March 2012, which was subsequently amended by the Northern Ireland Assembly (Members' Allowances) Determination 2013. The Secretariat continues to support the Panel as it works towards its next Determination.

As Accounting Officer, my assessment of the current corporate governance arrangements are that they comply with the best practice principles as contained within the "Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013" as issued by DFP under the DAO (DFP) 06/13. While recognising the fact that the Commission is not a Government Department, many of the principles can be applied. However the application may not always be straightforward and where alternative governance arrangements are deemed to be more appropriate, deviation from the code has been explained for the purposes of this statement.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 2 July 2014

NORTHERN IRELAND ASSEMBLY

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Northern Ireland Assembly for the year ended 31 March 2014 under the Government Resources and Accounts Act (Northern Ireland) 2001. These comprise the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. I have also audited the Statement of Assembly Supply and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Assembly's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Assembly Supply properly presents the outturn against Assembly control totals and that those totals have not been exceeded. I am also 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.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2014 and shows that those totals have not been exceeded; and
- 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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Assembly's affairs as at 31 March 2014 and of its net operating cost, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance and Personnel directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Finance and Personnel directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Directors' Report and Strategic 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

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 part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.

K J Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU
4 July 2014

Statement of Assembly Supply

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the Government Financial Reporting Manual (FReM) requires the Northern Ireland Assembly Commission to prepare a Statement of Assembly Supply (SOAS) and supporting notes to show resource outturn against the Supply Estimate presented to the Assembly, in respect of each request for resources.

Summary of Resource Outturn 2013-14

								2013-14 £'000	2012-13 £'000
				Estimate			Outturn		Outturn
Request for Resources	Note	Gross Expenditure	ARs	Net Total	Gross Expenditure	ARs	Net Total	Net total outturn compared with estimate: saving / (excess)	Net Total
1	SOAS 2	49,431	90	49,341	43,008	81	42,927	6,414	44,408
Total Resources	SOAS 3	**49,431**	**90**	**49,341**	**43,008**	**81**	**42,927**	**6,414**	**44,408**
Non-operating cost ARs		-		-			-	-	-

Net Cash Requirement 2013-14

				2013-14 £'000	2012-13 £'000
	Note	**Estimate**	**Outturn**	**Net total outturn compared with estimate: saving /(excess)**	**Outturn**
Net Cash Requirement	SOAS4	41,866	40,854	1,012	42,246

Summary of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Assembly Commission and is payable to the Consolidated Fund (cash receipts being shown in *italics*)

		Forecast 2013-14 £'000		Outturn 2013-14 £'000	
	Note	**Income**	**Receipts**	**Income**	**Receipts**
Total	**SOAS5**	40	*40*	29	*29*

Explanation of variances between Estimate and outturn are given in Note SOAS 2 and in the Strategic Report section of the Management Commentary.

The Notes on pages 50 to 72 form part of these Accounts

Notes to the Assembly's Resource Accounts (Statement of Assembly Supply)

SOAS 1 Statement of accounting policies

The Statement of Assembly Supply and supporting notes have been prepared in accordance with the 2013-14 Government Financial Reporting Manual (FReM) issued by DFP. The Statement of Assembly Supply accounting policies contained in the FReM are consistent with those set out in the 2013-14 Consolidated Budgeting Guidance and Supply Estimates in Northern Ireland Guidance Manual.

SOAS 1.1 Accounting convention

The Statement of Assembly Supply and related notes are presented consistently with Treasury budget control and Supply Estimates in Northern Ireland. The aggregates across government are measured using National Accounts, prepared in accordance with the internationally agreed framework "European System of Accounts" (ESA95). ESA95 is in turn consistent with the System of National Accounts (SNA93), which is prepared under the auspices of the United Nations.

The budgeting system and the consequential presentation of Supply Estimates and the Statement of Assembly Supply and related notes have different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant Assembly authority, in support of the Government's fiscal framework. The system provides incentives to departments to manage spending well so as to provide high quality public services that offer value for money to the taxpayer.

The Government's objectives for fiscal policy are set out in the Charter for Budget Responsibility. These are to:

- ensure sustainable public finances that support confidence in the economy, promote intergenerational fairness, and ensure the effectiveness of wider government policy; and
- support and improve the effectiveness of monetary policy in stabilising economic fluctuations.

SOAS 1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below.

SOAS 1.2a PFI and other Service Concession arrangements

The National Accounts basis for recognising service concession arrangements is broadly similar to UK GAAP, applying a risk-based test to determine the financial reporting. IFRS-based recognition of service concession arrangements (IFRIC 12) is determined using control tests, which can result in a different on/off balance sheet treatment. The Assembly Commission does not recognise any service concession arrangements in its financial statements (including the Statement of

Assembly Supply).

SOAS 1.2b Prior Period Adjustments (PPAs)

PPAs resulting from an error in previous recording, or from an accounting policy change initiated by the Assembly Commission, need to be voted by the Assembly in the current year, whereas in IFRS-based accounts (IAS8) they are treated as adjustments to previous years. The Assembly Commission reported a reclassification between categories of Property, Plant and Equipment non-current assets fixed assets for 2012-13.

SOAS 2 Analysis of net resource outturn by function

										2013-14	2012-13
										£'000 Estimate	£'000
						Outturn					
	Admin	Other Current	Grants	Gross resource expenditure	ARs	Net Total	Net Total	Net total outturn compared with Estimate	Net total outturn compared with Estimate adjusted for virements		Prior Year Outturn
Request for Resources 1 – Members' salaries, expenses and administration costs											
	-	43,008	-	43,008	(81)	42,927	49,341	6,414	6,414		44,408
Departmental Expenditure in DEL:											
A-1 Administration											
	-	43,277	-	43,277	(81)	43,196	44,206	1,010	1,010		42,472
Annually Managed Expenditure (AME):											
A-2 Administration Provisions											
	-	(300)	-	(300)	-	(300)	5,100	5,400	5,400		1,905
Non-Budget:											
A-3 Notional Charges											
	-	31	-	31	-	31	35	4	4		31
Resource Outturn	**-**	**43,008**	**-**	**43,008**	**(81)**	**42,927**	**49,341**	**6,414**	**6,414**		**44,408**

The largest contributor to the total underspend of £6.4 million was the £5.40 million underspend on A-2 Administration Provisions. As for earlier accounting periods, this significant underspend arose due to the difference between the forecast and actual movement on provisions. Prior to the preparation of the SSE in January 2014, there was a significant deterioration in the gap between the liabilities and assets of almost £2.10 million for the Assembly Members' Pension Scheme in the period between 1 April 2103 and 30 November 2013. Given previous instances dramatic movements in this provision between the SSE and the year-end, an estimate of £5.00 million was included in the SSE. However, a combination of factors including movements in the discount rate for future pensions liabilities meant that the Government Actuary's Department advised that the excess of liabilities over scheme assets actually fell over the year by £0.30 million. This fall meant that the SSE allocation of £5.00 million was unused and £0.30 million of the previously provided amount was written back.

Detailed explanations of the variances are given in the Financial Review on page 10.

Key to Request for Resources and Functions

Request for resources 1 – Remunerating and supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere, enhancing public awareness of, and involvement in, the working of the Northern Ireland Assembly; administration; related services; and associated non-cash items.

SOAS 3 Reconciliation of outturn to net operating cost and against Administration Budget

SOAS 3.1 Reconciliation of net resource outturn to net operating cost

		2013-14 £'000			2012-13 £'000
	Note	Outturn	Supply Estimate	Outturn Compared With Estimate	Outturn
Net Resource Outturn	**SOAS2**	42,927	49,341	6,414	44,408
Non-supply income (CFERs)	**SOAS5**	(29)	(40)	11	(75)
Net operating cost in Statement of Comprehensive Net Expenditure		**42,898**	**49,301**	**6,425**	**44,333**

SOAS 3.2 Outturn against final Administration Budget

The Assembly Commission is independent from the Northern Ireland Executive for funding purposes and receives programme funding only.

SOAS 4 Reconciliation of net resource outturn to net cash requirement

	Note	Estimate £'000	Outturn £'000	Net Total outturn compared with Estimate: savings/(excess) £'000
Resource Outturn	SOAS2	49,341	42,927	6,414
Capital:				
Acquisition of property, plant and equipment	7	1,277	926	350
Acquisition of intangible assets	8	433	274	159
Investments		-	-	-
Non-operating Accruing Resources				
Proceeds of asset disposals		-	-	-
Accruals to cash adjustments**:**				
Adjustments to remove non-cash items				
Depreciation	5	(3,555)	(3,261)	(294)
New provisions and adjustments to previous provisions	18	(5,100)	300	(5,400)
Prior period Adjustments		-	-	-
Other non-cash items		(35)	(31)	(4)
Changes in working capital other than cash		(500)	(286)	(214)
Changes in payables falling due after more than one year		-	-	-
Use of provision	18	5	5	-
Excess cash receipts surrenderable to the Consolidated Fund	SOAS5	-	-	-
Net Cash Requirement		**41,866**	**40,854**	**1,012**

SOAS 5 Income payable to the Consolidated Fund

SOAS 5.1 Analysis of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Assembly Commission and is payable to the Consolidation Fund *(cash receipts being shown in italics)*.

	Note	Forecast 2013-14 £'000 Income	Forecast 2013-14 £'000 Receipts	Outturn 2013-14 £'000 Income	Outturn 2013-14 £'000 Receipts
Operating income and receipts - excess AR		-	-	-	-
Other operating income and receipts not classified as AR		40	*40*	29	*29*
Total income payable to the Consolidated Fund		**40**	***40***	**29**	***29***

The Notes on pages 50 to 72 form part of these Accounts

SOAS 6 Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	2013-14 £'000	2012-13 £'000
Operating income	**6**	110	115
Adjustments for transactions between RfRs		-	-
Gross Income		110	115
Income authorised to be Accruing Resources		(81)	(40)
Operating income payable to the Consolidated Fund	**SOAS5.1**	**29**	**75**

SOAS 7 Non-operating income – Excess Accruing Resources (AR)

The Northern Ireland Assembly had no non-operating income – excess AR.

Statement of Comprehensive Net Expenditure
for the year-ended 31 March 2014

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.

				2013-14	2012-13
				£'000	£'000
	Note	Staff Costs	Other Costs	Income	
Administration Costs					
Staff costs		-			-
Other administration costs			-		-
Operating income				-	-
Programme Costs					
Request for Resources 1					
Staff costs	**3**	24,468	-	-	23,602
Programme costs	**4,5**	-	18,540		20,846
Income	**6**	-	-	(110)	(115)
Totals		**24,468**	**18,540**	**(110)**	**44,333**
Net Operating Cost for the year ended 31 March 2014	SOAS3			**42,898**	**44,333**

Other Comprehensive Net Expenditure

	2013-14	2012-13	2012-13
	£'000	£'000	£'000
		Restated	
Items that will not be reclassified to net operating costs			
Net (gain)/loss on revaluation of Property, Plant & Equipment	(7,654)	1,184	1,163
Net (gain)/loss on revaluation of Intangibles	19	(58)	(58)
Items that may subsequently be reclassified to net operating costs			
Net (gain)/loss on revaluation of available for sale financial assets	-		-
Total Comprehensive Expenditure for the year ended 31 March 2014	**35,263**	**45,459**	**45,438**

The Notes on pages 50 to 72 form part of these Accounts

Statement of Financial Position
as at 31 March 2014

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

	Note	2013-14 £'000	2012-13 £'000 Restated	2012-13 £'000
Non-current assets:				
Property, plant and equipment	**7**	115,343	109,729	109,750
Intangible assets	**8**	528	543	543
Financial Assets	**12**	-	-	-
Total non-current assets		**115,871**	**110,272**	**110,293**
Current assets:				
Assets classified as held for sale	**9**	1,261	1,286	1,286
Inventories	**14**	-	-	-
Trade and other receivables	**16**	1,193	399	399
Other current assets		-	-	-
Financial Assets	**12**	-	-	-
Cash and cash equivalents	**15**	(863)	14	14
Total current assets		1,591	1,699	1,699
Total assets		**117,462**	**111,971**	**111,992**
Current liabilities				
Trade and other payables	**17**	(2,667)	(2,462)	(2,462)
Financial Liabilities	**12**	-	-	-
Provisions	**18**	-	-	-
Other liabilities		-	-	-
Total current liabilities		(2,667)	(2,462)	(2,462)
Non-current assets plus/less net current assets/liabilities		**114,795**	**109,509**	**109,530**
Non-current liabilities				
Provisions	**18**	(6,000)	(6,305)	(6,305)
Other payables	**17**	**-**		**-**
Financial Liabilities	**12**	-		-
Total non-current liabilities		**(6,000)**	**(6,305)**	**(6,305)**
Total assets less liabilities		**108,795**	**103,204**	**103,225**
Taxpayers' equity & other reserves				
General fund		78,898	80,776	80,776
Revaluation reserve		29,897	22,428	22,449
Charitable Funds		-		-
Total equity		**108,795**	**103,204**	**103,225**

The Notes on pages 50 to 72 form part of these Accounts

Signed:

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 2 July 2014

The Notes on pages 50 to 72 form part of these Accounts

Statement of Cash Flows
for the year ended 31 March 2014

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

	Note	2013-14 £'000	2012-13 £'000
Cash flows from operating activities			
Net operating cost		(42,898)	(44,333)
Adjustments for non-cash transactions	**4,5**	2,991	5,258
Adjustment for non-cash income from donated assets	**7**		(24)
(Increase)/Decrease in trade and other receivables		(794)	(200)
less movements in receivables relating to items not passing through the SOCNE		856	68
(Increase)/Decrease in Inventories			-
Increase/(Decrease) in trade payables		(101)	(1,758)
less movements in payables relating to items not passing through the SOCNE		299	94
Use of provisions	**18**	(5)	-
Net cash outflow from operating activities	**SOAS4**	(39,652)	(40,895)
Cash flows from investing activities			
Purchase of property, plant and equipment	**7**	(912)	(929)
Purchase of intangible assets	**8**	(261)	(344)
Purchase of heritage assets	**7**	-	(3)
Proceeds of disposal of property, plant and equipment		-	-
Proceeds of disposal of intangibles		-	-
Loans to other bodies		-	-
(Repayments) from other bodies		-	-
Net cash outflow from investing activities	**SOAS4**	(1,173)	(1,276)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		39,929	42,000
From the Consolidated Fund (Supply) - prior year		68	-
From the Consolidated Fund (non-Supply)		-	-
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		39,997	42,000
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		(828)	(171)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		-	-
Payments of amounts due to the Consolidated Fund		(49)	-

The Notes on pages 50 to 72 form part of these Accounts

Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(877)	(171)
Cash and cash equivalents at the beginning of the period	**15**	14	185
Cash and cash equivalents at the end of the period	**15**	(863)	14

The Notes on pages 50 to 72 form part of these Accounts

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2014

This statement shows the movement in the year on the different reserves held by the Assembly Commission, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). Financing and the balance from the provision of services are recorded here. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. Other earmarked reserves are shown separately where there are statutory restrictions on their use.

	Note	General Fund £'000	Revaluation Reserve £'000	Total Reserves £'000
Balance at 31 March 2012		82,722	23,740	106,462
Changes in taxpayers' equity 2012-13				
Net Assembly Funding – drawn down		42,000	-	42,000
Net Assembly Funding – deemed		176	-	176
Consolidated Fund Standing Services		-	-	-
Supply (payable)/receivable adjustment		69	-	69
Excess Vote – Prior Year		-	-	-
CFERs payable to the Consolidated Fund		(75)	-	(75)
Comprehensive Expenditure for the Year		(44,333)	(1,105)	(45,438)
Non-Cash Adjustments:				
Non-cash charges – auditors remuneration	**4,5**	30	-	30
Non-cash charges – other	**4,5**	1	-	1
Movements in Reserves:				
Transfers between reserves		186	(186)	-
Balance at 31 March 2013		80,776	22,449	103,225
Restatement of Opening Balances				
Balance at 31 March 2012		82,722	23,740	106,462
Changes in taxpayers' equity 2012-13				
Net Assembly Funding – drawn down		42,000	-	42,000
Net Assembly Funding – deemed		176	-	176
Consolidated Fund Standing Services		-	-	-
Supply (payable)/receivable adjustment		69	-	69
Excess Vote – Prior Year		-	-	-
CFERs payable to the Consolidated Fund		(75)	-	(75)
Comprehensive Expenditure for the Year		(44,333)	(1,126)	(45,459)
Non-Cash Adjustments:				
Non-cash charges – auditors remuneration	**4,5**	30	-	30
Non-cash charges – other	**4,5**	1	-	1
Movements in Reserves:				
Transfers between reserves		186	(186)	-
Restated Balance at 31 March 2013		80,776	22,428	103,204

The Notes on pages 50 to 72 form part of these Accounts

Changes in taxpayers' equity 2013-14				
Net Assembly Funding – drawn down		39,929	-	39,929
Net Assembly Funding – deemed		-	-	-
Consolidated Fund Standing Services		-	-	-
Supply (payable)/receivable adjustment		924	-	924
Excess Vote – Prior Year		-	-	-
CFERs payable to the Consolidated Fund		(29)	-	(29)
Comprehensive Expenditure for the Year		(42,898)	7,634	(35,264)
Non-Cash Adjustments:				
Non-cash charges – auditors remuneration	**4,5**	30	-	30
Non-cash charges – other	**4,5**	1	-	1
Movements in Reserves:				
Transfers between reserves		165	(165)	-
Balance at 31 March 2014		78,898	29,897	108,795

The Notes on pages 50 to 72 form part of these Accounts

Notes to the Assembly's Resource Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2013-14 Government Financial Reporting Manual (FReM) issued by DFP. 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 has been judged to be most appropriate to the particular circumstances of the Northern Ireland Assembly Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Assembly Commission are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Assembly Commission to prepare an additional primary statement. The *Statement of Assembly Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 Accounting convention

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

1.2 Going Concern

The financial statements for 2013-14 have been prepared on the going concern basis.

1.3 Property, Plant and Equipment

As outlined in paragraph 35 of the International Accounting Standards Board's (IASB's) Framework for the Preparation and Presentation of Financial Statements "*information within financial statements should represent faithfully the transactions that it purports to represent. It is necessary that transactions are accounted for and presented in accordance with their substance and economic reality and not merely their legal form*."

While DFP holds legal title to Parliament Buildings, the Northern Ireland Assembly is the beneficial owner of Parliament Buildings and as such recognises the property as an asset in its Statement of Financial Position. The building has been stated at the last professionally revalued amount (based on fair value). The valuation was undertaken by Land and Property Services (LPS), having regard to IFRS as applied to the United Kingdom public sector and in accordance with HM Treasury guidance, International Valuation Standards and the requirements of the current edition of the Royal Institution of Chartered Surveyors (RICS) Valuation - Professional Standards. Professional valuations are undertaken every five years with appropriate interim valuations in the intervening years. In addition, the building is revalued annually by LPS by a professional valuer assessment and through the use of appropriate indices.

Other non-current assets are capitalised at their cost of acquisition (including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended) and are revalued annually by reference to appropriate indices compiled by the Office for National Statistics. The threshold for capitalisation as a non-current asset is £500 for IT equipment and £1,000 for all other assets.

Assets are pooled where there are a large number of certain types of asset which, if treated singly, would fall below the capitalisation threshold, but which, if aggregated, have a value exceeding £1,000. Assets which have been pooled include computer hardware, office equipment and office furniture. Depreciation on the value of these assets is charged to the Statement of Comprehensive Net Expenditure.

Subsequent expenditure is included in the carrying amount of the asset in the same way as the initial spend if it is probable that there will be future economic benefit and the cost can be reliably measured. Any parts of an asset that are replaced are derecognised.

Revaluation losses are charged firstly against any existing revaluation surplus, with any remaining charge being expenses to the Statement of Comprehensive Net Expenditure.

1.4 Heritage assets

Heritage assets are those that "are intended to be preserved in trust for future generations because of their cultural, environmental and historical associations". Heritage assets generally display the following characteristics:

- their value is unlikely to be fully reflected in a financial value derived from price;
- there are severe restrictions on disposal;
- they are often irreplaceable, and their value may increase over time even if their physical condition deteriorates; and
- they may require significant maintenance expenditure so that they can continue to be enjoyed by future generations;
- their life is measured in hundreds of years.

In accordance with the FReM, non-operational heritage assets purchased within the accounting period are valued at cost. For existing non-operational heritage assets where there is a market in assets of that type, they are valued at market value for existing use or otherwise at depreciated replacement cost. Valuations are performed by experts in the field of art and antiques and are carried out with sufficient frequency to ensure that the valuations remain current. Where the asset could not or would not be replaced the value is nil. All heritage assets are valued and incorporated within the asset register as at 1.3 above.

1.5 Donated assets

These are assets donated by third parties, either by gift of the assets or funds to buy the asset. Following the implementation of *IAS 20 – Accounting for Government Grants* within FReM for periods beginning on or after 1 April 2011, donated assets should be recognised as income in the Statement of Comprehensive Net Expenditure when receivable unless there are conditions on their use which, if not met, would mean that the donated asset must be returned. In such cases, the income should be deferred and released when the conditions are met. The Donated Asset Reserve has been removed and a prior period adjustment was made in the 2011-12 accounts.

1.6 Intangible Assets

Intangible Assets are assets which are identifiable, non-monetary assets without physical substance, e.g. computer software. Intangible assets are recognised at cost and subsequently carried at a revalued amount as described in paragraph 1.3. They are depreciated as described in paragraph 1.7 below.

1.7 Depreciation

Property, Plant and Equipment assets and Intangible assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. No depreciation is provided on freehold land and items for collections since they have unlimited or very long estimated useful lives. The principal asset lives used for depreciation purposes are:

	Life (years)
Buildings	50
Information technology	4
Office equipment	5
Furniture & fittings	between 5 and 10

1.8 Impairment of Assets

An impairment loss is recognised when the recoverable amount of an item of Property, Plant and Equipment falls below the carrying amount. It is recognised as an expense in the Statement of Comprehensive Net Expenditure, unless it relates to a previously revalued asset when it should be recognised against any existing revaluation surplus for the asset to the extent that the loss does not exceed the amount of the revaluation surplus of the asset. Once the loss is recognised the depreciation charge is adjusted for future periods to allocate the asset's revised carrying amount less residual value on a systematic basis over the remaining useful life.

1.9 Non-current Assets held for Sale

These are assets for which the carrying amount will be recovered principally through a sale transaction rather than through continuing use. To be classified as such, an asset must be available for immediate sale in its present condition, with a sale being highly probable, and with both a firm plan to sell the asset and an active programme to locate a buyer in place. These assets are measured at the lower of the carrying amount and fair value (less costs to sell). Once an asset is classified as a non-current asset held for sale depreciation ceases to be charged.

1.10 Revenue

Revenue is income that relates directly to the ordinary activities of the Northern Ireland Assembly. It comprises:

- sale of souvenir stock;

- public telephone calls;
- stationery - recovery of cost;
- postage - recovery of cost; and
- recoupment of salary costs of staff seconded to other public sector bodies.

This includes both accruing resources of the Vote and income to the Consolidated Fund that DFP has agreed should be treated as revenue.

1.11 Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. For the Assembly Commission all costs incurred are programme costs, incorporating payments of allowances and other disbursements by the Assembly.

1.12 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

1.13 Employee Benefits

Where an employee has provided a service during the accounting period, in exchange for an employee benefit to be paid at some point in the future, the Assembly Commission recognises the undiscounted amount of the benefit as an expense in the Statement of Comprehensive Net Expenditure for the period. Such benefits include wages, salaries, social security contributions, paid annual leave or flexi leave and paid sick leave.

1.14 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme NI (PCSPS (NI)). This defined benefit scheme is unfunded. The Assembly Commission 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 PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI).

Pension benefits for Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory, defined benefit scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members opt to pay contributions of either 12.5% (2012-13 11.5%) of pensionable salary, including Office Holder's salary or 7% (2012-13 6%) of pensionable salary, including Office Holder's salary. All pensions increase in line with the Consumer Price Index once in payment.

1.15 Early departure costs

The Assembly Commission is required to meet the additional cost of benefits beyond the normal PCSPS (NI) benefits in respect of employees who retire early. The Assembly Commission provides in full for this cost when the early retirement programme has been announced and is binding on the Assembly. The Commission may, in certain circumstances, settle some or all of its liability in advance by making a payment to the Paymaster General's account at the Bank of England for the credit of the Civil Service Superannuation Vote. The amount provided is shown net of any such payments.

1.16 Provisions

The Assembly Commission provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are normally discounted using the Treasury discount rate of 3.5% in real terms. However, the discount rate used for the provision for pension costs was 4.4% p.a. reflecting the real yields experienced in the bond markets (see Note 19.1).

1.17 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IFRS 37, the Commission discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of *Managing Public Money Northern Ireland*. These comprise:

- Items over £250,000 (or lower where required by specific statute) that do not arise in the normal course of business and which are reported to the Northern Ireland Assembly by Assembly Minute prior to the Assembly entering into the arrangement;
- All items (whether or not they arise in the normal course of business) over £250,000 (or lower where required by specific statute or where material in the context of resource accounts) which are required by the FReM to be noted in the resource accounts.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IFRS 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 IFRS 37 are stated at the amounts reported to the Assembly.

1.18 Value added tax

In the Assembly Commission output tax generally does not apply and input tax is recovered on a monthly basis from DFP. Where input tax is recoverable, the amounts are stated net of VAT.

1.19 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Assembly Commission, the asset is recorded as a tangible asset and a debt is recorded to the lesser for the minimum lease payments discounted by the interest rate implicit in the leases. The interest element of the finance lease payment is charged to the Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding. Other leases are regarded as operating leases and the rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the leases.

1.20 Financial Assets and Financial Liabilities

A financial asset or financial liability is recognised in the Statement of Financial Position when the Assembly Commission becomes party to the contractual provision of the financial instrument. Initial recognition is at fair value. As financial assets and liabilities of the Assembly Commission are generated by the day-to-day operational activities, that is, trade contracts to buy non-financial items in line with the Assembly Commission's expected purchase and usage requirements, fair value is deemed to be the transaction price where the impact of discounting is immaterial. When a financial asset or financial liability is recognised it is categorised appropriately and is de-recognised when the contractual right to or obligation for cash flow expires.

1.21 Impending application of newly issued accounting standards not yet effective

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards are effective from January 2013, with EU adoption from 1 January 2014.

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster Departmental accounting boundary is based on Office for National Statistics control criteria, as designated by HM Treasury. A review of the Northern Ireland financial process is currently under discussion with the Executive, which will bring Northern Ireland Departments under the same adaptation. Should this go ahead, the impact on Departments is expected to focus around the disclosure requirements under IFRS 12. The impact on the consolidation boundary of NDPB's and trading funds will be subject to review, in particular, where control could be determined to exist due to exposure to variable returns (IFRS 10), and where joint arrangements need reassessing.

2 Statement of Operating Costs by Operating Segment

As required under Section 40, paragraph (4) of the Northern Ireland Act 1998, the Assembly Commission is responsible for ensuring that the necessary property, staff and services are provided to support the successful operation of the Northern Ireland Assembly. The Assembly Commission's purpose and that of its Secretariat is to serve and support the Assembly in its role of representing the interests of the electorate; making effective legislation and influencing the Executive and holding it to account.

Although the Secretariat has an internal structure comprising six Directorates, these Directorates are essentially support functions in the pursuit of the organisation's overall aim - to ensure the provision of resources and services enabling the Assembly Commission to meet its legal obligations. It is at an overall organisational level that performance information is routinely reported to and reviewed by the Secretariat Management Group (SMG). As such, the Assembly Commission considers that it operates with a single Operating Segment.

3 Staff numbers and related costs

Staff costs comprise:

	Special advisers	Permanently employed staff	Agency, Temporary and contract staff	Members	2013-14 £'000 Total	2012-13 £'000 Total
Wages and salaries	-	12,797	387	5,888	19,072	18,306
Social security costs	-	984	-	596	1,580	1,625
Other pension costs	-	2,509	-	1,307	3,816	3,671
Sub Total	**-**	**16,290**	**387**	**7,791**	**24,468**	**23,602**
Less recoveries in respect of outward secondments	-	(76)	-	-	(76)	(37)
Total net costs *	**-**	**16,214**	**387**	**7,791**	**24,392**	**23,565**

* Of the total, £0 has been charged to capital.

The Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS (NI)) is an unfunded multi-employer defined benefit scheme but the Commission is unable to identify its share of underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2010. The pension scheme liability reported in the DFP Superannuation and Other Allowance Resource Accounts last year was as at 31 March 2010, however, work is ongoing to provide a report on an updated valuation as at 31 March 2012 for the basis of the actuarial valuation rolled forward to the reporting date of the DFP Superannuation and Other Resource Accounts for 2014. Details can be found in the resource accounts of the PCSPS (NI).

For 2013-14, employers' contributions of £2,500,939 were payable to the PCSPS (NI) (2012-13; £2,493,253) at one of four rates in the range 18 per cent to 25 per cent of pensionable pay based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new valuation scheme based on data as at 31 March 2012 is currently being undertaken by the Actuary to review employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2014-15, the rates will remain in the range 18% to 25%. The contribution rates are set to meet the cost of the benefits accruing during 2013-14 to be paid when the member retires, and not the benefits paid during this period to existing pensioners

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £7,917 (2012-13; £7,412) were paid to an appointed stakeholder pension provider. Employer contributions are age-related and range from 3 per cent to 12.5 per cent (2012-13; 3 to 12.5 per cent) of pensionable pay. Employers also match employee contributions up to 3 per cent of pensionable pay. In addition, employer contributions of £490 (2012-13; £473), 0.8 per cent of pensionable pay were payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions paid due to partnership pension providers at the balance sheet date were nil. Contributions prepaid at that date were nil.

Two staff (2012-13: 0 staff) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £5,503 (2012-13; £Nil).

Pension benefits for the Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members pay contributions of 12.5% of pensionable salary, including Office Holder's salary. Members may opt to accrue benefits more slowly paying contributions at a rate of 7% of pensionable salary. All pensions increase in line with the Consumer Price Index once in payment. There is a separate scheme statement for the Assembly Members' Pension Scheme. The rules of the Assembly Members' Pension Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is currently a liability of £6.0 million, and this is provided for in the accounts in line with FReM and IAS 19. The rate used to discount scheme liabilities is 4.4%. A full actuarial valuation was carried out for the period ending 31 March 2013 by the Government Actuary.

For 2013-14, contributions of £1,307,493 (2012-13; £1,177,752) were paid to the Assembly Members' Pension Scheme. Contributions were at a rate of 21.6% (2012-13; 22.6% up to 30 June 2012 and at a rate of 21.6% from 1 July 2012) of pensionable pay, as determined by the Government Actuary and advised by the Treasury.

Average number of persons employed

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

					2013-14	2012-13
					Number	**Number**
Objective	**Total**	**Permanent staff**	**Members**	**Agency, temporary and contract staff**	**Special Advisers**	**Total**
1	490	368	108	14	-	498
Total	**490**	**368**	**108**	**14**	**-**	**498**

During 2013-14, an average of 1.5 members of staff (2012-13: 0) were out-posted to other public sector employers.

The Northern Ireland Assembly does not employ any staff exclusively for capital projects.

There was no loss of office recorded for the period under review and therefore no compensation was paid.

4 Other Administration Costs

All costs incurred by the Assembly Commission are programme costs, incorporating payments of allowances and other disbursements by the Assembly.

5 Programme Costs

	Note	2013-14 £'000	2012-13 £'000
Payments to Members			
Office Cost Expenditure		7,384	7,525
Members' winding-up costs		26	64
Other Members' costs		999	882
Party Allowance		777	799
Other Costs			
Premises		1,251	1,204
Office running costs		730	785
Contracted services		2,398	2,524
Repairs & maintenance		1,143	1,064
Staff travel, subsistence and training		299	275
Miscellaneous expenses		541	466
Rentals under operating leases		1	-
Total cash items		**15,549**	**15,588**
Non-cash items			
Depreciation		3,197	3,217
Permanent diminution of assets		63	105
Reversal of previous impairment loss		-	-
Miscellaneous notional charges		1	1
Auditor's remuneration and expenses (notional)		30	30
Borrowing costs on provisions		-	-
Release of provisions		(300)	-
Provisions: provided in year	**18**	-	1,905
(Profit)/Loss on disposal of assets		-	-
Total non-cash items		**2,991**	**5,258**
Total		**18,540**	**20,846**

6 Income

	2013-14 £'000 Total	2012-13 £'000 Total
Recoupment of salaries	76	37
Other Income	34	78
Total	**110**	**115**

The Notes on pages 50 to 72 form part of these Accounts

7 Property, plant and equipment 2013 - 14

	Land	Buildings	Information technology	Office equipment	Security Equipment	Furniture & fittings	Art and Antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2013 (restated)	5,250	102,100	2,073	2,871	1,138	2,461	469	116,362
Additions	-	535	290	53	6	42	-	926
Donations	-	-	-	-	-	-	-	-
Disposals	-	-	(7)	-	-	-	-	(7)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	(250)	5,685	(37)	57	21	9	-	5,485
At 31 March 2014	**5,000**	**108,320**	**2,319**	**2,981**	**1,165**	**2,512**	**469**	**122,766**
Depreciation								
At 1 April 2013 (restated)	-	-	1,614	2,330	837	1,852	-	6,633
Charged in year	-	2,167	225	343	133	95	-	2,963
Disposals	-	-	(7)	-	-	-	-	(7)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	(2,167)	(12)	6	5	2	-	(2,166)
At 31 March 2014	**-**	**-**	**1,820**	**2,679**	**975**	**1,949**	**-**	**7,423**
Carrying amount								
At 31 March 2014	**5,000**	**108,320**	**499**	**302**	**190**	**563**	**469**	**115,343**
At 31 March 2013 (restated)	**5,250**	**102,100**	**459**	**541**	**301**	**609**	**469**	**109,729**
Asset financing								
Owned	5,000	108,320	499	302	190	563	469	115,343
Financed leased	-	-	-	-	-	-		-
On-balance sheet PFI contracts	-	-	-	-	-	-		-
At 31 March 2014	**5,000**	**108,320**	**499**	**302**	**190**	**563**	**469**	**115,343**

The Notes on pages 50 to 72 form part of these Accounts

Parliament Buildings is an operational heritage asset which opened in 1932, and as such is included in the Commission's property, plant and equipment figures.

A full valuation of Parliament Buildings and the land on which it is situated was undertaken by Lands and Property Services at 30 November 2011 and an updated interim valuation was undertaken on 31 March 2014. Other property, plant and equipment are valued using indices reflecting the period-end position obtained from the Office for National Statistics. Donated assets with a carrying amount of £1k are included under Furniture & fittings.

Non-Operational Heritage Assets relate to the Assembly's art and antique collection. The collection includes a number of paintings, antiques and parliamentary items which were inherited by the Assembly from previous legislatures. Prior to the implementation of IAS 20 the value of these donated assets was represented by a credit balance in the donated asset reserve. Following the removal of this reserve the value of the assets has been recorded in the General Fund as though they were treated as income upon receipt. The last full valuation of the collection indicated that its value at 31 December 2010 was £442,000. During 2012-13, additional donated assets and acquisitions of £27,000 were included in the valuation for this asset category. This valuation was undertaken by a professional valuer, Mark Donnelly Fine Art Consultant, who worked for Sotheby's for many years. It is intended that further full valuations of the collection will be carried out at the commencement of each new mandate.

In 2012-13, a number of assets were reclassified incorrectly from Land & Buildings to Other Equipment and Furniture & Fittings. The total of these adjustments was £22,141. The impact of these adjustments has now been reversed to correctly reflect them in Land & Buildings and to restate the revaluation on Parliament Buildings based on the original acquisition date.

2012-13 Restated

	Land	Buildings	Information technology	Office equipment	Security Equipment	Furniture & fittings	Art and Antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2012	5,500	105,004	1,779	2,503	1,045	2,126	442	118,399
Additions	-	264	211	136	3	323	3	940
Donations	-	-	-	-	-	-	24	24
Disposals	-	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-		-		-		-	-
Revaluations	(250)	(3,168)	83	232	90	12	-	(3,001)
At 31 March 2013	**5,250**	**102,100**	**2,073**	**2,871**	**1,138**	**2,461**	**469**	**116,362**
Depreciation								
At 1 April 2012	-	-	1,416	1,652	586	1,780	-	5,434
Charged in year	-	2,042	175	529	203	67	-	3,016
Disposals	-	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	(2,042)	23	149	48	5	-	(1,817)
At 31 March 2013	**-**	**-**	**1,614**	**2,330**	**837**	**1,852**	**-**	**6,633**
Carrying amount								
At 31 March 2013	**5,250**	**102,100**	**459**	**541**	**301**	**609**	**469**	**109,729**
At 31 March 2012	**5,500**	**105,004**	**363**	**851**	**459**	**346**	**442**	**112,965**
Asset financing								
Owned	5,250	102,100	459	541	301	609	469	109,729
Financed leased	-	-	-	-	-	-		-
On-balance sheet PFI contracts	-	-	-	-	-	-		-
At 31 March 2013	**5,250**	**102,100**	**459**	**541**	**301**	**609**	**469**	**109,729**

The Notes on pages 50 to 72 form part of these Accounts

2012-13

	Land	Buildings	Information technology	Office equipment	Security Equipment	Furniture & fittings	Art and Antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2012	5,500	105,004	1,779	2,503	1,045	2,126	442	118,399
Additions	-	264	211	136	3	323	3	940
Donations	-	-	-	-	-	-	24	24
Disposals	-	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	(22)	-	18	-	4	-	-
Revaluations	(250)	(3,146)	83	232	90	12	-	(2,979)
At 31 March 2013	**5,250**	**102,100**	**2,073**	**2,889**	**1,138**	**2,464**	**469**	**116,384**
Depreciation								
At 1 April 2012	-	-	1,416	1,652	586	1,780	-	5,434
Charged in year	-	2,042	175	529	203	67	-	3,016
Disposals	-	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	(2,042)	23	149	48	5	-	(1,816)
At 31 March 2013	**-**	**-**	**1,614**	**2,330**	**837**	**1,852**	**-**	**6,634**
Carrying amount								
At 31 March 2013	**5,250**	**102,100**	**459**	**559**	**301**	**612**	**469**	**109,750**
At 31 March 2012	**5,500**	**105,004**	**363**	**851**	**459**	**346**	**442**	**112,965**
Asset financing								
Owned	5,250	102,100	459	559	301	612	442	109,750
Financed leased	-	-	-	-	-	-		-
On-balance sheet PFI contracts	-	-	-	-	-	-		-
At 31 March 2013	**5,250**	**102,100**	**459**	**559**	**301**	**612**	**442**	**109,750**

The Notes on pages 50 to 72 form part of these Accounts

8 Intangible Assets

Intangible Assets comprises Software Licenses.

2013-14

	Total £'000
Cost or valuation	
At 1 April 2013	979
Additions	274
Donations	-
Disposals	-
Impairments	-
Revaluations	(42)
At 31 March 2014	**1,211**
Amortisation	
At 1 April 2013	436
Charged in year	260
Disposals	-
Impairments	-
Revaluations	(13)
At 31 March 2014	**683**
Carrying amount at 31 March 2014	**528**
Asset financing	
Owned	528
Leased	**-**
At 31 March 2014	**528**

2012-13

	Total £'000
Cost or valuation	
At 1 April 2012	557
Additions	344
Donations	-
Disposals	-
Impairments	-
Revaluations	78
At 31 March 2013	**979**
Amortisation	
At 1 April 2012	215
Charged in year	201
Disposals	-
Impairments	-
Revaluations	20
At 31 March 2013	**436**
Carrying amount at 31 March 2013	**543**
Asset financing	
Owned	543
Leased	**-**
At 31 March 2013	**543**

The Notes on pages 50 to 72 form part of these Accounts

9 Assets classified as Held for Sale

	2013-14	2012-13
	£'000	**£'000**
Land & Buildings	1,261	1,286
	1,261	**1,286**

Assets classified as held for sale relate to land and buildings at Ormiston House. During the 2011-12 financial year the Commission took the decision to dispose of the property using a twin track approach. This involved placing the property for sale on the open market while simultaneously pursuing planning approval for limited development of the surrounding site. As the Commission was committed to disposing of the asset it was reclassified at 31 March 2011 from Property, Plant & Equipment to Assets classified as held for sale in accordance with FReM and IFRS 5.

At 31 March 2014 the Assembly remain committed to the sale of the asset. There has been a reasonable level of interest in the property but to date the Commission has yet to agree a sale. The asset therefore remains classified as held for sale in these accounts and it is carried in the Assembly's Statement of Financial Position at its alternative use Open Market Value of £1,275,000, as determined by Lands and Property Services, less costs to sell which are estimated at £14,000. This value represents a loss on revaluation of £25,000 when compared to the valuation at alternative use Open Market Value at 31 March 2013. In accordance with FReM, IAS 16 and IAS 36, this loss has been taken directly to the Statement of Comprehensive Net Expenditure.

10 Impairments

The total impairment charge for the year was made up as follows:

	2013-14		2012-13	
	SOCNE	**Revaluation Reserve**	**SOCNE**	**Revaluation Reserve**
	£'000	**£'000**	**£'000**	**£'000**
Land & Buildings	-	-	-	-
Information technology	38	41	-	-
Office equipment	-	-	-	-
Security Equipment	-	-	-	-
Furniture & fittings	-	-	-	-
Intangible Assets	-	-	-	-
Assets Held for Sale	25	-	105	-
Total	**63**	**41**	**105**	**-**

11 Capital and Other Commitments

11.1 *Capital Commitments*

Capital expenditure authorised at 31 March 2014 was as follows:

	2013-14	2012-13
	£'000	**£'000**
Contracted capital commitments at 31 March not otherwise included in these financial statements:		
Property, plant and equipment:	3,535	150
Intangible assets:	527	477
As at 31 March 2014	**4,062**	**627**

11.2 *Commitments under leases*

11.2.1 Operating Leases

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

	2013-14	2012-13
	£'000	**£'000**
Other:		
Not later than one year	5	-
Later than one year but not later than five years	5	-
Later than five years	-	-
	10	**-**

The Assembly Commission has entered into an operating lease for the provision of a hired vehicle to transport staff between Parliament Buildings and decant accommodation for the duration of the capital project to repair the roof of Parliament Buildings.

11.2.2 Finance Leases

There are no obligations under finance leases.

11.3 *Commitments under PFI contracts*

There were no such commitments at 31 March 2014.

11.4 *Other financial commitments*

The Assembly has entered into non-cancellable contracts (which are not leases or PFI contracts), for a wide range of services and maintenance. The payments to which the Assembly is committed are as follows:

	2013-14 £'000	2012-13 £'000
Not later than one year	1,277	592
Later than one year but not later than five years	9,982	9,132
Later than five years	187	208
	11,446	**9,932**

12 Financial instruments

As the cash requirements of the Assembly Commission are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

13 Investments and loans in other public sector bodies

The Assembly has no investments or loans in other public sector bodies.

14 Inventories

The Assembly does not hold any inventories.

15 Cash and cash equivalents

	2013-14 £'000	2012-13 £'000
Balance at 1 April 2013	14	185
Net change in cash and cash equivalent balances	(877)	(171)
Balance at 31 March 2014	**(863)**	**14**
The balances at 31 March were held at:		
Commercial banks and cash in hand	**(863)**	**14**

16 Trade receivables and other current assets

	2013-14 £'000	2012-13 £'000
Amounts falling due within one year:		
Value Added Tax	174	201
Prepayments and accrued income	81	103
Sundry debtors	14	26
Amounts due from the Consolidated Fund in respect of supply	924	69
	1,193	**399**
Amounts falling due after more than one year:	**-**	**-**

16.1 *Intra-Government Balances*

	Amounts falling due within one year £'000 2013-14	£'000 2012-13
Balances with other central government bodies	1,098	269
Subtotal: intra-governmental balances	1,098	269
Balances with bodies external to government	95	130
Total receivables at 31 March 2014	**1,193**	**399**

There are no amounts included within trade receivables (2012-13: £Nil) that will be due to the Consolidated Fund once the debts are collected.

17 Trade payables and other current liabilities

	2013-14 £'000	2012-13 £'000
Amounts falling due within one year:		
Other taxation and social security	1,260	874
Other payables	16	10
Accruals and deferred income	1,329	1,496
Amounts issued from the Consolidated Fund for supply but not spent at year end	-	-
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	62	82
Receivable	-	-
	2,667	**2,462**
Amounts falling due after more than one year:	**-**	**-**

Accruals and deferred income relate to both Member's Office Costs Expenditure and the Assembly Secretariat.

The Notes on pages 50 to 72 form part of these Accounts

17.1 *Intra-Government Balances*

	Amounts falling due within one year	
	£'000	£'000
	2013-14	2012-13
Balances with other central government bodies	789	707
Subtotal: intra-governmental balances	789	707
Balances with bodies external to government	1,878	1,755
Total payables at 31 March 2014	**2,667**	**2,462**

18 Provisions for liabilities and charges

	Pension Costs	Personnel Management Costs	Total
	£'000	£'000	£'000
Balance at 1 April 2013	6,300	5	6,305
Provided in the year	-	-	-
Provision not required written back	(300)	-	(300)
Provision utilised in the year	-	(5)	(5)
Borrowing Costs	-	-	-
Balance at 31 March 2014	**6,000**	**-**	**6,000**

Analysis of expected timing of discounted flows

	Pension Costs	Personnel Management Costs	Total
	£'000	£'000	£'000
Not later than one year	-	-	-
Later than one year and not later than five years	-	-	-
Later than five years	6,000	-	6,000
Balance at 31 March 2014	**6,000**	**-**	**6,000**

	Pension Costs	Personnel Management Costs	Total
	£'000	**£'000**	**£'000**
Balance at 1 April 2012	4,400	-	4,400
Provided in the year	1,900	5	1,905
Provision not required written back	-	-	-
Provision utilised in the year	-	-	-
Borrowing Costs	-	-	-
Balance at 31 March 2013	**6,300**	**5**	**6,305**

Analysis of expected timing of discounted flows

	Pension Costs	Personnel Management Costs	Total
	£'000	**£'000**	**£'000**
Not later than one year	-	5	5
Later than one year and not later than five years	-	-	-
Later than five years	6,300	-	6,300
Balance at 31 March 2013	**6,300**	**5**	**6,305**

18.1 *Pension Costs*

Pension benefits for Assembly Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). The rules of the Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is a liability of £6.0 million and, in accordance with FReM and IAS 19; this has been provided for in the 2013-14 financial year. The value of £6.0 million was estimated by the Government Actuary's Department and represents the excess of the Scheme's liabilities over its assets at the Statement of Financial Position date. The Actuary used a discount factor of 4.4% to establish the present value of the future obligation. This rate reflects the real yields experienced in the bond markets for high quality corporate bonds rated AA or higher and equivalent in currency and term to the scheme liabilities.

19 Contingent liabilities

The Assembly Commission has no quantifiable contingent liabilities as at 31 March 2104 nor has the Assembly has not entered into any unquantifiable contingent liabilities. In addition to contingent liabilities reported within the meaning of IAS37, the Assembly also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. There were no such liabilities as at 31 March 2014.

20 Losses and special payments

There were no Losses or Special Payments exceeding £250,000 either individually or cumulatively during the year.

21 Related-party transactions

The Assembly Commission is independent from the Executive for funding purposes. It has a number of transactions with the Executive and with other Government Departments and public bodies. Most of these transactions have been with DFP.

Related party transactions during the financial year with DFP relate to the utilisation of their call-off contracts, for example, for the provision of security and the Dial Network. None of the post-holders within the Assembly holds any post within DFP.

The Commission supports the work of the Northern Ireland Assembly and Business Trust (NIABT). The NIABT is an independent educational charity which serves to provide Assembly Members with a better insight into how the local business sector operates and to improve the business community's understanding of how the Assembly and Devolution works. The NIABT's board of Trustees consists of 6 MLAs, two members of Secretariat staff and 8 representatives from the business community.

During 2013-14, the Commission and NIABT jointly sent representatives to attend externally organised events. The Assembly Secretariat facilitated the payment of some expenses on behalf of the NIABT with the NIABT refunding the Commission for their portion of costs. In total £9,674 has been paid by the Assembly Secretariat on behalf of NIABT in this period and of this amount, £6,445 has been reimbursed and £3,229 remains outstanding at 31 March 2014.

The Commission also supports the work of the Northern Ireland Assembly Legislative Strengthening Trust (NIALST). The NIALST was established as an independent and non-partisan organisation with the objective of enhancing the capacity of elected Members of the Northern Ireland Assembly and representatives of political parties. This objective directly supports the Commission's vision of "*an Assembly which builds a better future for the people of Northern Ireland through fostering a peaceful, stable and prosperous society*." During 2013-14, the NIALST's board of Trustees included 6 MLAs and one member of Secretariat staff.

During the year, the Commission engaged the Politics Plus programme (operated by the NIALST) to provide training and development opportunities for Members. The value of this engagement was £58,200. In addition, the Assembly Secretariat facilitated the payment of some travel expenses on behalf of the NIALST during 2013-14 with the NIALST refunding the Assembly for these costs. In total £5,121 has been paid by the Assembly Secretariat on behalf of the NIALST in this period and of this amount £4,589 has been reimbursed and £532 remains outstanding.

No other Members, key managerial staff or other related parties have undertaken any material transactions with the Northern Ireland Assembly during the year.

22 Entities within the Assembly boundary

The Assembly Commission does not currently support any Agencies, Non-Departmental Public Bodies (NDPBs) or trading funds.

23 Events after the Reporting Period

There have been no events between the end of the reporting period and the date when the financial statements are authorised for issue which require adjustment or disclosure under IAS 10.

Date authorised for issue

The Accounting Officer / Clerk to the Assembly authorised these financial statements for issue on 4 July 2014.

The Speaker

Northern Ireland Assembly

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Mr Trevor Reaney
Clerk to the Assembly/Director General
Northern Ireland Assembly
Parliament Buildings
Belfast
BT4 3XX

19 May 2010

Dear Trevor

DELEGATION OF FUNCTIONS (REVISED NOVEMBER 2009)

The Northern Ireland Assembly Commission (the Commission) is require under Section 40 (4) of the Northern Ireland Assembly Act 1998 to provide the Assembly or ensure that the Assembly is provided, with the property, staff and services required for the Assembly's purposes. Section 40 makes further provision for other functions to be conferred on the Commission.

Paragraph 4 of Schedule 5 to the 1998 Act states that the Northern Ireland Assembly Commission may delegate any of its functions to the Presiding Officer or a member of staff of the Assembly. The clerk/director General is the senior staff member of the Assembly and as with all staff of the Assembly is responsible to the Commission.

Under paragraph 4 of Schedule 5 of the Act, the Assembly commission hereby delegates to you all its functions (whether under the Act or any other provision of law) including the responsibility for the management of staff subject to the following exceptions and conditions:

(a) matters relating to your appointment, terms and conditions and remuneration;

(b) matters relating to the appointment, terms and conditions and remuneration of any Directors;

(c) your appraisal (the Speaker will deal with this in consultation with Commission members);

(d) final decisions on discipline and grievance issues relating to you, members of the previous senior management board, and Directors;

(e) matters relating to salaries and pensions for staff and new or significant variations to terms and conditions and personnel policies which have significant direct budget implications.

(f) matters relating to the setting of the remuneration, allowances and pensions for Assembly Members;

(g) the approval of the annual budget and the agreement of the annual accounts of the Northern Ireland Assembly; and

(h) exercise of the power to borrow money provided by paragraph 3(4) of Schedule 5 to the Act.

You must consult the Commission before:

(a) making appointments at Director level;

(b) creating new Director posts or abolishing existing Director posts;

(c) authorising ICT and consultancy projects in excess of £50,000; and

(d) authorising expenditure on matters that could reasonably be regarded as novel or contentious.

The delegation of functions mentioned above does not prevent the exercise of those functions by the Commission.

You may sub-delegate functions mentioned above does not prevent the exercise of those functions by the Commission.

In exercising the functions delegated to you, you and any staff to whom you further sub-delegate any functions should, in accordance with principles to be included in the Assembly's Corporate Plan:

(a) ensure propriety in the consumption of resources allocated to the Assembly Commission by following all relevant procedures in procurement and financial control;

(b) seek wherever practicable to take account of environmental and ethical considerations;

(c) apply the Assembly's rules fairly and equally to all MLAs, in particular in relation to allowances.

You are also required to consult the Assembly Commission on any matters which could reasonably be considered as novel, contentious or potentially politically sensitive.

Yours sincerely,

WILLIAM HAY MLA

STRATEGIC AIMS	TO ACHIEVE THIS AIM WE WILL:	MEASURES OF SUCCESS	OUTCOME
Strategic Aim 1 – Provide outstanding parliamentary services.	1. Ensure the effective operation and enhanced effectiveness of the Assembly as a devolved legislature.	100% of Plenary and Committee meetings facilitated annually.	Achieved *(All Plenary and Committees meeting facilitated)*
	2. Deliver the agreed range of services to Members to an outstanding standard.	Member satisfaction rate above 90%.	Achieved *(Satisfaction levels above 90% - 2012 Survey)*
	3. Ensure the Assembly and its work is accessible to all and communicated widely.	Visitor satisfaction rate above 90%.	Achieved *(Satisfaction levels above 90% - July 2013 to present)*
Strategic Aim 2 – Influence, Enable and Deliver Change.	1. Contribute constructively to the wider debate on the future structure and functions of the Assembly in relation to the responsibilities of the Assembly Commission. 2. Plan for and manage change arising from budget reductions.	Incremental approach to organisational restructuring implemented. *(*Initial Measure of Success - Implementation of a restructured organisation and staffing model by 1 April 2014 – revised June 2013)*	Achieved and ongoing *(Incremental changes implemented on 1 March 2014 within agreed parameters)*
	3. Plan for and manage change arising from institutional reform.	Implementation of any further restructuring as a result of political decisions within 12 months of final political decision.	Achieved and ongoing *(Agreed changes to date implemented within 12 months. Awaiting further political decisions)*
	4. Resource, prepare and deliver an Organisational Development Strategy. 5. Embed our Corporate Values and related behaviours.	Organisational Development (OD) Strategy including regular assessment of employee engagement, implemented by 1 April 2014.	Partially Achieved and ongoing *(Commencement of work on OD Strategy deferred - Steering Group established in 2013-14 and strategy drafted)*

STRATEGIC AIMS	TO ACHIEVE THIS AIM WE WILL:	MEASURES OF SUCCESS	OUTCOME
	6. Prepare for the next mandate. 7. Ensure participation of staff and effective internal communications in managing change.	Implementation of agreed Business Efficiency Programme recommendations.	Achieved and ongoing *(Agreed BEP recommendations being implemented as per agreed timetables)*
Strategic Aim 3 – Be an efficient and progressive organisation.	1. Ensure that the Secretariat has a dedicated, professional and motivated group of staff.	Annual DEL expenditure within 2% underspend on total budget.	Achieved *(DEL Resource underspend in 2013-14 was 1.8%)*
	2. Achieve the agreed reduction in budgets and staff complement in line with the Spending Review 2010 settlement.	Annual level of overall audit assurance at least "Satisfactory".	Achieved *(Assurance level was "Satisfactory" for 2013/14)*
	3. Reshape the organisation – reviewing organisational structures at all levels; streamlining all organisational structures, systems and processes and innovating – to meet the changing needs of the Assembly.	Staff complement of 385* achieved by 1 April 2014. *(*Initial target of 375 revised in December 2013)*	Achieved *(Staff in Post of 380.7 FTE at 31 March 2014)*
	4. Have corporate governance and risk management arrangements in place which are robust and which facilitate compliance with statutory responsibilities. 5. Ensure efficient information management which maximises the use of new technologies.	Staff to undertake an average of 3 training days per year.	Achieved *(Average of 3 days training per employee for 2013-14)*

Directorate Business Plans 2013/14

STRATEGIC AIM 1: PROVIDE OUTSTANDING PARLIAMENTARY SERVICES

Measures of Success:

- 100% of Plenary and Committee meetings facilitated annually.
- Member satisfaction rate above 90%.
- Visitor satisfaction rates above 90%.

All the targets in respect of Strategic Aim 1 have been achieved with the following exception(s):

Directorate	Directorate Activity	Directorate Target / Date	Position
Information and Outreach	Continue to develop the AIMS procedural data programme	Rewrite of Business Office and self-service by November 2013	Reprioritised due to urgent remedial work on SharePoint – revised to Sept 2014
	Support the implementation of the new Bill Office legislation software	Dual running required for 3 months as OLC recommend only simple Bills on system until staff skilled on new system – September 2013	Development almost complete – Only Crown Legislative Mark Language outputs to be delivered to National Archives via TSO. Revised to August 2014
	Continue to facilitate public engagement with MLAs	Transfer of AssISt to Communications – December 2013	Episerver Content Management System support contract only realised March 2014 – handover revised to December 2014
Clerking and Reporting	Support the Finance and Personnel and Procedures Committees and, in partnership with RaISe, implement new financial scrutiny process	31 December 2013	Work ongoing – carried forward to 2014/15

Directorate	Directorate Activity	Directorate Target / Date	Position
	Produce proposals for measuring quality of Clerking service to Members and Committees	30 November 2013	Not achieved by 31 March 2014 but since achieved.
	Draft and consider options for introduction of an Official Report customer feedback mechanism	31 March 2014	Not achieved
	Prepare revised Standing Orders for Exceptional Further Consideration	31 December 2013	Work ongoing – carried forward to 2014/15
	Review timescales for provision of Committee papers in consultation with OFMdFM and DALOs	31 December 2013	Delays within NICS – carried forward to 2014/15

STRATEGIC AIM 2: INFLUENCE, ENABLE AND DELIVER CHANGE

Measures of Success:

- Implementation of a restructured organisation and staffing model by 1 April 2014.
- Implementation of any further restructuring as a result of political decisions within 12 months of final political decision.
- Organisational Development (OD)Strategy including regular assessment of employee engagement, implemented by 1 April 2014
- Implementation of agreed Business Efficiency Programme recommendations.

All the targets in respect of Strategic Aim 2 have been achieved with the following exception(s):

Directorate	Directorate Activity	Directorate Target / Date	Position
Facilities	Review Accommodation Strategy	31 March 2014	Initial review completed. Included in 2014-15 Business Plan
Clerking and Reporting	Develop contingency plan for responding to pressures in final year of mandate	30 September 2013	Postponed to 2014-15 – mandate extended

STRATEGIC AIM 3: BE AN EFFICIENT AND PROGRESSIVE ORGANISATION

Measures of Success:

- Annual expenditure within 2% underspend on total budget.
- Annual level of overall audit assurance at least "Satisfactory".
- Staff complement of 375 achieved by 1 April 2014.
- Staff to undertake an average of 3 training days per year.

All the targets in respect of Strategic Aim 3 have been achieved with the following exception(s):

Directorate	**Directorate**	**Directorate Target / Date**	**Position**
Legal & Governance	To operate within approved budget, including an underspend of 2% of the total budget	31 March 2014	Target not achieved
Facilities	BEP recommendations	Per implementation table	90% of recommendations implemented. Full implementation to be completed as approved by Chief Executive / Commission
	Lead on the implementation of the IWMS	31 March 2014	Supplier difficulties have led to slippage. Phase 1 implemented. Phase 2 date to be confirmed
	New radio system	30 September 2013	Revised as capital project for 2015-16
Corporate Services	Gain agreement on compliance and reporting requirements in P2P environment	31 December 2013	Drafting outline has commenced – not yet in receipt of new system as second phase of rollout of new eSourcingNI contract
	Review in consultation with	30 September 2013	Associated documents and further templates require

Directorate	Directorate	Directorate Target / Date	Position
	L&G all procurement documentation (except T&Cs)		development.
	Review Evaluation Process	30 September 2013	Draft process done and awaiting review and understanding of full impact of new P2P and eSourcingNI.
	To operate within the approved budget including an underspend of 2% of the total budget	31 March 2014	PECOS under budget as payments delayed until implementation issues resolved.
	BEP recommendations implemented	31 March 2014	Delay in issuing final BEP Finance Office report to after 31 March 2014.
	Review of Joint Agreement	31 March 2014	To be carried forward to 2014-15
	Consideration of new Competency Framework	31 March 2014	To be carried forward to 2014-15
Clerking and Reporting	Comply with PMS	80% reports completed by 31 May 2013	Not achieved
	Complete Official Report workflow project	30 September 2013	Not achieved. Revised date 31 December 2014
	Develop proposals for electronic logging for Official Report	31 March 2014	Not achieved

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