



EQUALITY COMMISSION FOR NORTHERN IRELAND

**ANNUAL REPORT AND ACCOUNTS
2022 – 2023**

HC 1697

Equality Commission for Northern Ireland

Annual Report and Accounts
for the year ended 31 March 2023

Laid before the Houses of Parliament
by the Secretary of State for Northern Ireland
in accordance with Paragraph 5(4) of Schedule 8 to the Northern Ireland
Act 1998
Paragraph 12(2) and 12(4) of the Schedule to the Northern Ireland Act
2000
And Paragraph 34 of the Schedule to
the Northern Ireland Act 2000 (Proscribed Documents) Order 2004

Laid before the Northern Ireland Assembly
under paragraphs 5(3) & 7(4) of
Schedule 8 to the Northern Ireland Act 1998
by The Executive Office

on
10 July 2023

Ordered by the House of Commons to be printed

10 July 2023

HC 1697



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Any enquiries related to this publication should be sent to us at

Equality Commission for Northern Ireland
Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 028 90 500 600
Email: information@equalityni.org

ISBN: 978-1-5286-4284-2
E-Number: E02934554 07/23

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

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CHIEF COMMISSIONER'S FOREWORD

The year 2023 marks the 25th anniversary of the Belfast/Good Friday Agreement. It was the Agreement that created the Equality Commission and it has shaped equality in Northern Ireland, right through from 1998 to being the foundation of the rights the Government undertook to protect after Brexit.

The principles of the GFA are the bedrock of Northern Ireland's approach to equality. We need now to build on the elements that have worked well, for example the Fair Employment legislation, and reform our equality laws to build an equality framework that serves our changed and changing society. Equality law reform is a current priority for us, to bring rights for people in Northern Ireland into line with rights elsewhere in the UK and Ireland.

As I write, we are facing into a year with serious public spending cuts. We've already been in touch with government departments to remind them of the need to assess the equality impacts of their spending decisions. In conjunction with the removal of EU funding from voluntary and community groups, the outlook for some of the most vulnerable and disadvantaged people in Northern Ireland looks grim. We must work to protect these groups of people who face the most persistent inequality in our society today.

Our work this year has been guided by a new Corporate Plan which concentrates on a smaller number of key issues.

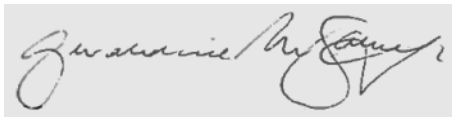
This year, as mentioned above, we have been focusing on law reform across several equality grounds, including age, race, disability and gender. We used a major conference last November, other events, collaboration with organisations working in those sectors, meetings with politicians and policy makers, media and social media to outline our thinking and garner support. We will continue this for the life of the plan.

We are still getting around 3,000 calls about discrimination every year, and disability discrimination still tops the list every time, followed by sex discrimination. Clearly something still needs to change and we continue to make people aware of equality rights and responsibilities through publicising resolved cases and working with employers.

This year too we said goodbye to Dr Evelyn Collins, who had been Chief Executive since the Commission's inception in 1999. She left after a remarkable career in the public sector, making a huge contribution to equality here, across Europe and further afield. We thank her and wish her well for the future.

I'd like to thank the many partners we worked with throughout the year, some on a statutory basis and some because we share ideals and interests. We are definitely stronger and more effective working together and I thank all our partners for their enthusiasm, input and support.

Thanks, are also due to commissioners June Best, Theresa Donaldson, Helen Ferguson, Hazel Francey, Deepa Mann-Kler, Stephen Mathews, Dawn Purvis, Katy Radford and Joe McVey who left during this year, and the new commissioners who joined us, Maureen Brunt, Siobhan Cullen, Ellen Finlay, Monica Fitzpatrick, Colin Kennedy, John McCallister, Sheena McKinney and Preeti Yellamaty, and of course to the staff. All of you have my thanks for the hours and the effort you have put into the Commission's work to strengthen and improve equality for everyone who lives or works in Northern Ireland.

A handwritten signature in black ink, appearing to read 'Geraldine McGahey', is displayed on a light grey rectangular background.

Geraldine McGahey OBE
Chief Commissioner

Performance Report

The purpose of this Performance Report is to provide the reader of the Annual Report with an outline of the Commission's purpose and remit; a summary of its performance against its objectives and key results in 2022-23, including the challenges and key risks it has faced in delivering its main objectives and strategies; and a brief overview of the likely developments and challenges it faces in the coming year.

1.1 Performance Overview

Statutory Purpose and activities of the Commission

The Equality Commission for Northern Ireland is an executive non-departmental public body (NDPB) sponsored by The Executive Office (TEO).

The Commission, established on 1 October 1999 under the Northern Ireland Act 1998, assumed, along with the responsibilities for statutory equality duties and new disability matters, the duties and responsibilities of four former organisations:

- The Commission for Racial Equality for Northern Ireland;
- The Equal Opportunities Commission for Northern Ireland;
- The Fair Employment Commission for Northern Ireland; and
- The Northern Ireland Disability Council.

Since October 1999, additional duties and responsibilities with respect to age, disability, sexual orientation and special educational needs have also been assumed.

Since 2009, jointly with the Northern Ireland Human Rights Commission, the Equality Commission was designated as the independent mechanism for Northern Ireland of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) with the role of promoting, protecting and monitoring the implementation of the Convention.

Under the UK-EU Withdrawal Agreement, the UK Government has committed, in Article 2 of the Ireland/Northern Ireland Protocol (now the Windsor Framework), to ensuring that certain equality and human rights in Northern Ireland will continue to be protected after Brexit. To ensure that the UK Government meets its commitment under Article 2 of the Protocol, it created a 'dedicated mechanism' comprising of the Equality Commission and the Northern Ireland Human Rights Commission (NIHRC). On 1 January 2021, the Commission assumed the powers and responsibilities granted to it under Schedule 3 of the EU (Withdrawal Agreement) Act 2020.

Since 1 January 2021, the Equality Commission, together with the NIHRC, has been given additional powers and responsibilities to ensure that the UK Government's commitment under Article 2 of the Protocol is met. Schedule 3 of the European Union (Withdrawal Agreement) Act 2020 amended the Northern Ireland Act 1998 to confer these additional powers on the Commission – to monitor, advise, report on and enforce the UK's adherence to its commitment.

Since the Commission's inception, it has aimed to fulfil all of its duties by working in partnership with key stakeholders to place equality at the heart of civic, economic and political life in Northern Ireland. The main pieces of legislation from which the Commission derives its duties and powers are:

- Sex Discrimination (NI) Order 1976, as amended;
- Disability Discrimination Act 1995, as amended;
- Race Relations (NI) Order 1997, as amended;
- Fair Employment and Treatment (NI) Order 1998, as amended;
- Northern Ireland Act 1998, as amended;
- Equality (Disability, etc.) (NI) Order 2000;
- Employment Equality (Sexual Orientation) Regulations (NI) 2003, as amended;
- Special Educational Needs and Disability (NI) Order 2005, as amended;
- Disability Discrimination (NI) Order 2006;

- Employment Equality (Age) Regulations (NI) 2006, as amended;
- Equality Act (Sexual Orientation) Regulations (NI) 2006, as amended, and
- Schedule 3 of the EU (Withdrawal Agreement) Act 2020.

Organisational structure, objectives and strategies

To deliver its statutory obligations the Commission sets out its approach in three-yearly corporate plans and in annual business plans. These are approved by The Executive Office (TEO) and published on the Commission's website.

A draft Corporate Plan covering the period 2022-25, was submitted to TEO for approval on 4 May 2022. In the absence of Ministers, the Departmental Board approved it for publication. In preparing its new plan, the Commission reviewed its Vision and Mission and updated its core Values. The Commission's new Statement of Commitment sets out our vision and mission statement as:

Vision

An equal society.

Mission

Improving people's lives by promoting equality and combatting discrimination.

These are supported by our **Values**:

- **Committed** – we actively challenge discrimination and inequalities and promote equality, we care about delivering high standards of public service, we are courageous, dedicated and passionate about our work.
- **Open** – we are honest, trustworthy, inclusive, accountable, approachable and responsive.

- **Respectful** – we treat people as equals and respect diversity, act fairly, appreciate and support our colleagues' efforts, care for ourselves, colleagues and others and we listen.
- **Enterprising** – we are innovative, forward-thinking, outward looking, adaptable and continuously improving how we work.

To deliver its objectives the Commission is structured into seven Directorates:

- Advice and Compliance;
- Communications;
- Dedicated Mechanism Unit;
- Legal Services;
- Public Policy and Strategic Engagement;
- Research and Investigations; and
- Corporate Services.

The Commission's Organisation Chart has been included in Appendix 2.

Chief Executive's Statement for 2022-23

The context in which the Commission operates continues to be difficult. There continues to be financial and political uncertainty as a result of the absence of a functioning Executive. The impact of post Brexit arrangements for the governance of Northern Ireland and wider cost of living increases, particularly on fuel costs, were felt this year and will continue into the new financial year. This provides a very difficult environment for the delivery of public services, particularly those focused on vulnerable groups and minorities.

A key challenge this year was dealing with increased costs and the absence of the opportunity to make in-year bids for additional resources until late in the year. Inevitably, this resulted in an inability to respond to reductions in staffing during the year and the full implementation of plans for redressing the chronic reductions in staffing levels that have arisen over the past decade of financial restraint on the Commission's budget.

This year also saw the retirement of the Commission's long-serving Chief Executive, Evelyn Collins and a number of new Commissioners joining the Commission and the loss of a number of experienced Commissioners. Interim arrangements were put in place to ensure continuity, pending the appointment of a new Chief Executive and new Commissioners were provided with induction and governance training. By the year-end the recruitment of a new Chief Executive had been completed.

Our responsibilities under Article 2 of the NI Protocol (now Windsor Framework) are now a significant and core part of the Commission's work programme. A positive development, during this year, was the approval, by HM Treasury, of a business case for the continuance of this work. Ringfenced funding is now secure for a further two years. Whilst welcome, this masks some of the underlying difficulties with the Commission's core funding which continues to reduce.

The Commission continued to adapt to the new, post-COVID normal and this year saw a gradual return to more office-based working arrangements. The Commission continues to work through the lessons learned from the pandemic experience and a new hybrid working model is being piloted. Most Commission staff now work on a hybrid basis, with a mixture of home-based working, office-based working and working off-site. A hybrid working policy, based on the NICS model, was drafted and the hybrid arrangements were piloted during the year. Further investment, both on the workspace and in staff time, will be required to deliver the full benefits of a more agile approach to work.

The future direction and timescale for the Executive's overall Reform of Property Management (RPM) project, is now less clear and until this is completed the full financial benefits from more agile and hybrid working arrangements will not be realised.

Despite the challenges, this review of performance, and the further detail contained in this Annual Report, should provide assurance to stakeholders of the resilience of the Commission and the robustness of its governance structures and arrangements for financial control and risk management.

This was the first year of the Commission's new Corporate Plan 2022-25. In the absence of an Executive TEO confirmed, during July 2022, that the Commission should continue to operate under this Corporate Plan, and the Business Plan for 2022-23, until Ministerial approval can be secured.

The Corporate Plan 2022-25 contains five strategic priorities. These are:

- Working for a stronger legal and policy framework for equality;
- Using our powers to combat discrimination and promote equality of opportunity;
- Safeguarding our rights and protections in a changing Europe;
- Promoting equal access to and equal opportunities for all at work; and
- Addressing inequalities in educational attainment and tackling bullying.

The Commission's Business Plan was structured around these and contained the additional priority of Resourcing the Plan. Key actions were developed for each of the six areas. In total there were 37 actions to be delivered this year.

Of these key actions:- 26 were achieved, or substantial progress was made towards a longer-term corporate plan objective; eight were partly achieved, where performance was close to targeted outcome or satisfactory progress was being made to the longer-term objective; and in three areas progress was substantially less than planned, primarily as a result of no Executive being in place or the loss of key staff. In no case was no progress made.

Performance against key actions is reviewed on at least a quarterly basis by the Commission and a summary report of performance is provided on a quarterly basis to the TEO sponsor team. The performance analysis section summarises progress against the key actions this year.

Managing risks and uncertainties

The key risks to the achievement of the Commission's objectives are set out in its Corporate Risk and Business Continuity Register. Each of the risks can be related to delivery of the Commission's key objectives.

The Register is reviewed at each monthly Executive Board meeting or earlier in the event of the emergence of a significant risk or 'near miss'. It is reviewed at each meeting of the Audit and Risk Assurance Committee and by the full Commission at least twice each year.

A more detailed review of the Commission's risks and risk management is included in the Performance Analysis section below.

Ensuring effective governance and internal control

The Commission has high standards of governance and risk management, as measured by internal and external audit reports and comments from the auditors.

During the year, Commission meetings returned to Equality House and Committees continued to meet remotely. Effective governance was maintained. Further detail on this and other governance matters are included in the Governance Statement later in this report.

Financial Results for the Year

The financial position of the Commission as at 31 March 2023 and other results for this year are set out in detail in our Financial Statements at page 89. The Accounting Officer authorised these financial statements for issue on 30 June 2023.

The Financial Reporting Manual (FRoM) requires the Commission to treat grant-in-aid as financing rather than income. This year, £6,077k (2021-22, £5,877k) was received from TEO. This included £805k for work on the dedicated mechanism arrangements.

The Commission showed an increase in income from its activities. Income from activities was £476k this year, which compares with £438k last year. This increase was the result of an increase in the reimbursement from the other organisations sharing Equality House of the higher cost of fuel and other premises related costs.

Net expenditure for the year was £6,253k (2021-22, £6,169k). The increase mainly resulted from increased costs attributable to our legal caseload through the 2022/23 financial year.

There was also a further decrease in Taxpayers' Equity of £167k – with an increase in our deficit from £133k at 31 March 2022 to £300k at 31 March 2023. The increase is largely the result of the decrease of cash-in-bank at the year-end.

Each year, the Commission aims to operate within the allocated budget provided by TEO, avoiding overspend and managing underspend within a tolerance level of 1.5% by 31 March. At the year-end, this target was met in terms of the resource allocations. There was a small underspend in the Capital allocation of £4k (3.8%).

Going concern

The Equality Commission operates as a going concern. It is financed by funding from The Executive Office. Confirmation of its Indicative Opening resource allocation and 65% of its grant-in-aid for the financial year 2023-24 was received on 21 April 2023. The Commission has no significant liabilities that cannot be funded over the coming period.

TEO have advised that, until further notice, for planning purposes ALBs should plan on the basis of a 10% reduction from their 2022-23 final budget allocation. Management accounts are prepared on a monthly basis based on present forecasts. This process seeks to facilitate timely remedial actions. Formal arrangements for regular and frequent liaison with the Departmental sponsorship team are in place and there are no known events or conditions that would cast doubt on the Commission's ability to continue as a going concern.

1.2 Performance analysis

This section contains a review of the Commission's overall performance in the areas set out in its 2022-23 Business Plan. It provides information on the Commission's delivery against its key statutory responsibilities; further information on the financial results for the year, set in the context of longer term patterns and trends; a summary of its management of risks during the year and an assessment of future developments and

risks and opportunities to be addressed in the coming year, Further information is provided in Appendix 1.

Working for a stronger legal and policy framework for equality

The Commission's law reform campaign, *Make Equality a Priority*, which began in 2021-22, highlights where equality law needs updated and harmonised and the impact that the continuing divergence from the rest of the United Kingdom has on older people and people with disabilities.

The campaign continued this year and in November we delivered a high-profile conference on the need for law reform. It featured equality experts and those working with the legislation on a day-to-day basis, explaining why equality law reform is necessary.

The conference was followed by two events, organised in partnership with Age NI, the leading charity for older people in Northern Ireland, the Commissioner for Older People in Northern Ireland (COPNI), the Northern Ireland Commissioner for Children and Young People (NICCY) and Belfast Metropolitan College. The events focused on one of the key areas that needs to be changed, the absence of legislation to protect individuals against discrimination on grounds of age in the provision of goods, services and facilities.

The lack of action in addressing flaws like this is even more surprising given the support for change across the political spectrum. A survey of Assembly members (MLAs) conducted during the year, showed that almost 70% of those surveyed supported a single equality law framework - 100% of Alliance MLAs; 100% of SDLP MLAs; 76% of Sinn Fein MLAs; 74% of UUP MLAs and 24% of DUP MLAs supported it.

A programme of one to one engagement, with party leaders and their equality spokespersons, has been planned and we will continue to press for reform throughout 2023-24. Change can be made and this year saw some positive developments

Race law reform

Included in our equality law reform proposals, are longstanding recommendations on race law reform.

This year we updated these recommendations in preparation for a consultation on a review of the Race Relations (NI) Order 1997. The Commission appointed Professor Brice Dickson to produce an expert paper, outlining his analysis of current legal protections, and this was delivered in August 2022.

This work was used to engage with TEO officials prior to their proposed consultation. As a result, the TEO consultation document includes many of the Commission's recommendations. TEO's consultation on a Review of the Race Relations (NI) Order 1997 was formally launched in March 2023. The Commission will be responding to the consultation in the first quarter of the new financial year and working throughout the year to help make reform a reality.

Removal of the Teachers exception

In May, the Commission was pleased to see the enactment of the Fair Employment (School Teachers) Act (NI) 2022, removing the exception of schoolteachers from the provisions of the Northern Ireland's fair employment legislation. Commencement of the Act is expected to be in May 2024 and there is ongoing engagement with TEO, the Department of Education, the Education Authority, the Council for Catholic Maintained Schools (CCMS) and other key stakeholders to support the sector in its preparations for commencement. It is anticipated that this will continue to be a major area of the Commission's work during 2023-24.

The wider policy framework

The absence of the Executive has had a major impact on progress in the delivery of strategies and reforms right across the equality framework, with progress on the development of a new Programme for Government, proposals for hate crime law, gender pay reporting regulations, Department of Communities' co-design work on key equality and inclusion strategies, work on domestic violence and sexual abuse, on violence against women and girls, all impacted. In the continued absence, the Commission will prioritise its actions on those areas where progress is most likely to be made and in preparation for a more fertile policy environment.

Since 2009, a focus for delivery has been the Commission's role, jointly with the NIHRC, as the independent mechanism for Northern Ireland (IMNI) of the United Nations Convention on the Rights of Persons with Disabilities (UNCRC), with the role of promoting, protecting and monitoring the implementation of the Convention. This year, the UNCRC Committee confirmed the deferral and reframing of some of its work, which has caused the Commission's to adjust their preparations accordingly. Working closely with the Disability Forum and wider stakeholders, as IMNI, the Commission's have continued to formulate key IMNI priorities for reporting to the UNCRC Committee, in line with their revised timetable.

Using our powers to combat discrimination and promote equality of opportunity.

The Commission has formal regulatory powers and responsibilities across its legislative remit, primarily with regard to:

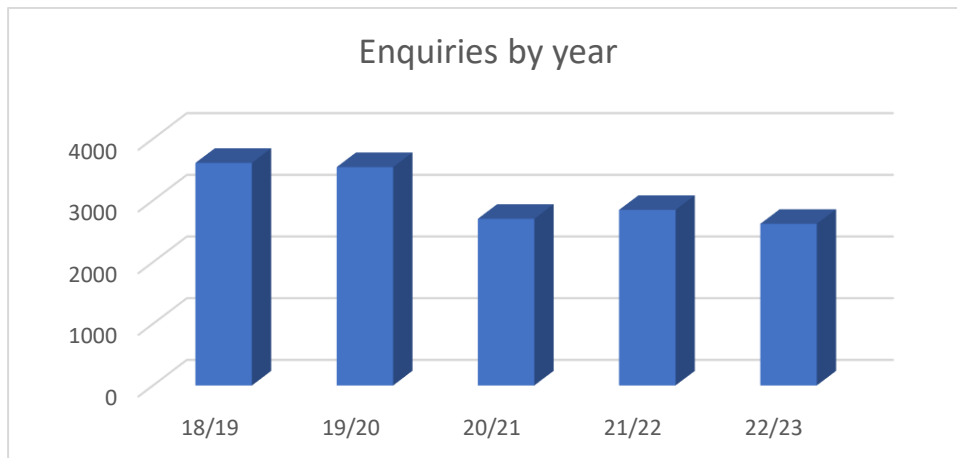
- advising and assisting with regard to complaints of discrimination over each of the grounds covered by the anti-discrimination provisions;
- a number of duties with respect to Section 75 of the Northern Ireland Act 1998;
- the preparation by public authorities of disability action plans under Sections 49A and 49B of the Disability Discrimination Act 1995 (DDA); and
- the registration, monitoring and review requirements placed on private and public sector employers, contained in the Fair Employment and Treatment Order 1998 (FETO) and related provisions.

Each year, in this Annual Report, the Commission outlines its work in these areas.

Complaints of discrimination

This year has seen a decrease in some areas of activity, compared with last year and there has been a return to pre pandemic levels.

During 2022-23 advice was provided in relation to 2,650 enquiries, a decrease on last year's figure of 2,839.



Of the enquiries received during this year, covered by the Commission's remit, including hybrid enquiries:

- 52% were about disability discrimination, including SENDO;
- 21.6% were about sex discrimination;
- 7.8% were about religious/political discrimination;
- 10.1% were about racial discrimination;
- 6.8% were about age discrimination; and
- 1.5% were about sexual orientation discrimination.

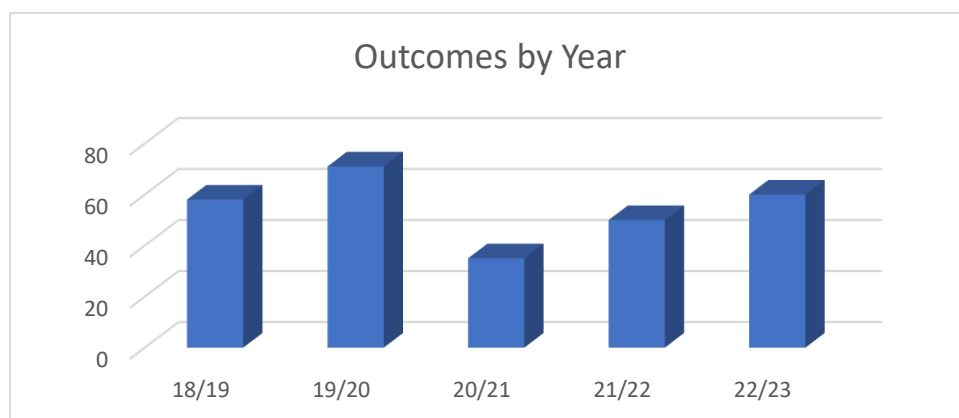
The percentage breakdown of enquiries, relative to each other, has remained consistent over the past five years. Disability remains the largest ground of enquiry by quite some margin.

Employment remains the single largest area of enquiry, with 68% of enquiries relating to this field. This is followed by Goods, Facilities and Services enquiries, which made up 21% of enquiries and then education at less than 6%. The percentage of Goods, Facilities and Services enquiries increased by 4% in this year compared to 2021-22.

In 2022-23, the Commission received 289 applications for assistance (AFAs). This was a 9% decrease on the number of applications for assistance received in 2021-22.

During the year, 256 applications for assistance were considered by the Commission's Legal Funding Committees, slightly less than last year's 264. Of the 256, 63 (24.6%) were granted assistance. This compares to last year's figure of 51 (19.3%).

By the end of the 2022-23 year, 60 assisted cases reached an outcome. This compares to 50 cases having reached an outcome in 2021-22.



Three judgements were received in assisted cases, and all were successful. In addition, an oral Judgement was issued in the Court of Appeal case Kelly –v – Department of Communities which upheld the Commission’s arguments regarding disability discrimination. The written judgement has not yet been delivered by the Court of Appeal.

Settlements were achieved in forty-four (73%) assisted cases. This compares to 35 settlements in 2021-22. Compensation of £394,039 was recovered for individuals, along with settlement terms including remedial action. In 2021-22, compensation of £369,000 was recovered.

Section 75 statutory equality and good relations duties

Each year, the Commission reports on any steps which, during the year, have been taken by it and other public authorities to promote such equality of opportunity as is mentioned in Section 75(1) of the Act. The Commission took a number of steps in furtherance of these duties during the year under review, as set out below.

Keeping the effectiveness under review

All but one of the 160 public authorities, designated under Section 75 of the Northern Ireland Act 1998, have an equality scheme in place or are exempt from the requirement. Further engagement is underway with the outstanding authority. This year, we provided advice to seventeen public authorities on the review of their equality schemes. Two of the equality schemes reviewed contained substantive changes to their previous schemes and were approved by Commissioners.

Of the 161 public authorities, including one that has since ceased to operate, 144 are required to submit an annual progress report covering the year 2021-22 and by the year-end, 128 (88.9%) had been submitted. The comparable figure for 2021-22 was 86.8%. Further engagement was ongoing with 16 public authorities.

The Advice and Compliance team provided feedback to 40 public authorities on their annual progress reports, which compares to 46 in the previous year.

Advice to Public Authorities

A major focus of the Commission's work in 2022-23, was the provision of advice to the Northern Ireland Government Departments and the Northern Ireland Office on their Section 75 duties in relation to their budgets and budgetary decisions.

There was also engagement with TEO on progressing work to improve the application of the Section 75 duties across Government Departments more generally, as well as with individual Departments and other public authorities. This engagement covered the application of Section 75 duties and more specific guidance on equality screening and Equality Impact Assessments (EQIAs) and data collection. Of necessity, this work is focused on larger public authorities, such as Government Departments, the PSNI and local Councils.

To extend our reach, during the year a training video for public authorities, on Section 75 equality screening, was developed and promoted. The video has been widely shared since its launch with positive feedback. There were also six training sessions delivered on the Section 75 duties, attended by a total of 438 representatives from public authorities.

Complaints and Investigations

Under Schedule 9, Paragraph 10 of the Northern Ireland Act 1998, the Commission considers complaints against public authorities, alleging they have failed to comply with their approved schemes, and it may investigate such complaints. Under paragraph 11, it can also investigate public authority compliance on its own initiative.

This year the Commission approved and published three Investigation Reports; two were of the investigation of Paragraph 10 complaints made to the Commission:

- an investigation of complaints about the Department for the Economy's compliance with its Equality Scheme, which were upheld;
- an investigation of Ulster University's compliance with its Equality Scheme, which was not upheld.

The reports of both of these investigations were sent to the Secretary of State.

The investigation, under paragraph 11, of the Commission's belief that the Northern Ireland Office (NIO) failed to comply with its Equality Scheme in relation to the EQIA of its Legacy Proposals was upheld. This Investigation Report was laid at Westminster on 30 March 2023.

All three investigation reports made recommendations for improvements to the public authority's practices. The public authority's action on the recommendations will be monitored in 2023-24.

Nine written complaints, made under Paragraph 10, were received by the Commission by 31 March 2023 (11 were received in 2021/22). The Statutory Duty Investigations Committee (SDIC) considered and decided on 14 Paragraph 10 complaints during 2022-23, (six in 2021/22) in terms of whether to investigate the complaint or give reasons for not investigating.

This year, advice was provided in response to 41 enquiries (59 in 2021/22) about Equality Scheme compliance and complaints under Paragraph 10

Public Sector Disability Duty

Of the 144 public authorities required to have a Disability Action Plan (DAP), 142 (98.6%) had a DAP and two did not have a finalised DAP. One of these is a small public authority and advice has been provided to assist it to meet the requirement of the duty. The other authority has a draft DAP which is being reviewed following changes to its functions during this business year.

Advice was given to 15 public authorities to improve their disability action measures. By year-end, five public authorities had revised and updated their DAP, taking account of our advice.

Fair Employment Monitoring and Review

This year the Commission received 4,588 monitoring returns. Registered employers and specified public authorities are still coping with the impact of the Covid pandemic and 819 forms relating to 2021 were received. Staff are still dealing with the backlog and 1,819 2021 forms were authorised during this year.

Category	2021	2022	2023	Total
Received	819	3,523	246	4,588
Authorised	1,819	1,643	0	3,462

The Commission Solicitor is initiating prosecutions under the FETO provisions against six employers that have not submitted monitoring return forms, in either 2021 or 2022.

During the year, staff made 22,767 email and telephone contacts with employers re compliance and delivered 27 workshops on completion of a monitoring return form.

The Commission continued to ensure that employers due to conduct their Article 55 Reviews in this year were provided with advice to do so. In 2022-23, the Commission requested 93 Article 55 Reviews, of which 53 were submitted. This compares with figures of 73 and 47, respectively for 2021-22. In addition, eight employers voluntarily submitted their Article 55 Reviews.

The 61 reviews received were audited and all were in compliance. Feedback to the organisations was provided.

Advice was also provided to 44 private sector employers and five public authorities, through follow-up on Article 55 Reviews and affirmative action measures. The comparative figures for 2021-22 were 32 and 11. Staff delivered 16 workshops to help employers complete their Article 55 reviews.

Annual Summary of Monitoring Returns

The Fair Employment Monitoring Report No.32 was completed and published on the Commission's website in April 2023. The report provides information on the community background of the monitored workforce based on those returns made during 2021.

This year's report shows that the total monitored workforce was 564,296, an increase of 7,801 (1.4%) over the previous year, despite the return rate for monitoring forms still being somewhat affected by the pandemic.

- Overall, 245,419 (43.5%) were Protestant, 245,070 (43.4%) Roman Catholic, and 73,807 (13.1%) were Non-Determined. The Non-Determined share of the overall full-time workforce was 12.7%, an increase of 1.1 percentage points (pp) and 15.3% within the overall part-time workforce (an increase of 2.6 pp).
- When the Non-Determined category is not included square brackets are used []. In 2021, for the first time since monitoring began, Protestants [50.0%] and Roman Catholics [50.0%] comprised equal shares of the monitored workforce. The Roman Catholic share of the monitored workforce increased by 0.2 pp.
- Roman Catholics comprised more than half of applicants [52.8%]. In 2021, the Roman Catholic share of applicants to the monitored workforce had increased by 8.0% from [44.8%] in 2001.
- Roman Catholics represented [52.7%] of appointees to the monitored workforce in 2021. This continues a broad trend of increasing Roman Catholic appointees to the monitored workforce during the period 2001-2021. Overall, their share has increased by 7.9% from [44.8%] in 2001.
- For the seventh consecutive year, Roman Catholics [51.3%] comprised a greater share of leavers from the monitored workforce.
- In 2020, women accounted for more than half (52.4%) of all monitored employees in Northern Ireland.

In terms of high-level trends in the Monitored Workforce, the findings continue to show a gradual upward trend in the Roman Catholic share of the monitored workforce; this has been evident since 2001.

This increase continued in 2021 (0.2 pp), although at a lesser degree to that observed in previous years.

The Annual Summary was supported by additional information on company data, analysis by sector and other background information available on the Commission's website.

Employer Guidance and Training

Following on from the launch, in February 2022, of revised guidance on *Bullying and Harassment at work*, produced jointly by the Commission and the Labour Relations Agency (LRA), three training sessions were provided; attended by 250 individuals, representing 193 organisations.

In total, this year, the employer training delivered reached 1,921 participants from almost 1,300 employers. The topics covered included *Recruiting Fairly, Disability Employability, Line manager training, the Reasonable Steps Defence, Race Equality and Age Equality*. Most of this work is now delivered on-line.

Safeguarding our rights and protections in a changing Europe

The Commission has continued to deliver its duties and responsibilities, jointly with NIHRC to protect equality and human rights in Northern Ireland after Brexit and with the Irish Human Rights and Equality Commission on all-Ireland issues.

This year, the Commission worked to influence a series of draft legislation and key Government Brexit-related policy developments. This included briefing the House of Lords Sub-Committee on the NI Protocol Bill and its follow up Inquiry on the impact of the Protocol. It also engaged on the House of Commons European Scrutiny Committee on its Inquiry on retained law. We briefed a number of peers including on the Retained EU law Bill, with significant impact, and on the Elections Act.

There is evidence of commitments aligned to our interventions were secured from Government as a result of tabled amendments by those peers and our work with the relevant committees.

We also engaged with officials from The Executive Office, European Commission officials and NI Office on policy recommendations. We also engaged with key stakeholders as part of our policy making process on a number of areas.

Several pieces of legal and other research were published on:

- the scope of Article 2;
- EU Funding: Impact of Brexit on Section 75 Equality Groups in Northern Ireland research;
- Impact of Brexit on minority ethnic people and migrant workers
- Divergence of rights on the island of Ireland;
- survey research on Levels of public awareness of Article 2 and work of Dedicated Mechanism and importance of the Article 2 commitment.

An important issue for us this year was the impact of the withdrawal of EU funding on voluntary and community groups, particularly affecting job training and employability of disabled people. We contributed to the awareness raising and lobbying to highlight the impacts on equality groups and welcomed the securing of some additional funding. We will continue to highlight the impact of underfunding throughout the coming year.

The Commission used its powers to make a number of legal interventions:

- an application to intervene successfully made to Court of Appeal in relation to SPUC Pro Life judicial review proceedings; and
- a joint application to intervene, with NIHRC, in relation to the Mears Disposal judicial review proceedings.

At the year end, the outcome of these interventions was awaited.

Guidance was provided to 15 individuals seeking legal advice during this year.

Promoting equal access to and equal opportunities for all at work

Encouraging disabled people into employment

In 2022-23, 63.5% of complaints of disability discrimination, to our advice line were about employment.

The *Making it Work* initiative, with our partner the Northern Ireland Union of Supported Employment (NIUSE), focused this year on the creative industries sector, social value, the community and voluntary sector and retail and hospitality sectors. We worked with a number of other partners including the Department for Communities, the Strategic Investment Board, NI Screen and Disability Action to deliver a series of webinars promoting disability employability. These webinars attracted nearly 400 participants from a range of employers both public and private sector. We also produced, with NIUSE, a second good practice video for employers on disability employability. It was shortlisted in the International Documentary category of the Focus on Ability Short Film Festival 2022.

The Commission also engaged directly with employers such as the NICS and Translink on their employability programmes and initiatives which resulted in the NICS graduate recruitment ring fencing of 30 posts for disabled people and Translink's piloting of a placement scheme for disabled people.

The Commission contributed to the Disability Employment Stakeholder Forum, hosted by the Department of Communities, to advise them on the development of a new Disability and Work strategy.

Breaking down barriers to get more women into work.

The Commission worked with NICICTU and LRA on a pregnancy and maternity webinar and a good practice webinar on sharing parental leave in partnership with Exploristics. We further promoted our menopause guidance and hosted two training sessions with LRA and NICICTU, on dealing with the menopause at work.

The Commission continues to promote the need to encourage more women into STEM and this year it partnered with the Chartered Institute of Building and the Construction Industry Training Board to encourage their members to work to attract more women and other under-represented groups to work in non-traditional careers.

Our sexual harassment or flexible working training sessions were attended by 334 attendees from 191 employers.

Racial equality at work

The Commission partnered with Business in the Community (BITC) on a range of webinars focused on race equality at work. These were well attended by BITC members representing 207 employers.

Addressing inequalities in educational attainment and tackling bullying

The Department of Education's (DE) draft Supporting Newcomer Policy reflects all of our recommendations, submitted in response to its 2019 consultation and via our work with its Supporting Newcomer Policy Stakeholder Group. The Children's Law Centre and NIHRC submissions to the UNCRC reference our education policy position on the impact of the COVID-19 pandemic on educational inequalities. The Commission's policy positions on anti-bullying were updated.

Improved Communications and Engagement

The Commission continually tries to improve its communications activity across all channels, to increase awareness of our work, and ensuring we reach more people across Northern Ireland with clear and concise key messaging about our work to challenge discrimination and improve people's lives.

The Commission conducts surveys of public awareness to give an indication of public perceptions of equality issues and of its work. The responses to some of the questions provide an indication of our effectiveness. A further survey was conducted this year. The results of the 2022 survey recorded:

- an increase of 29 percentage points(pp) in the number who believe we contribute to improving people’s lives in NI;
- an increase of 26pp in those who were aware of us who had ‘a lot of confidence’ or ‘some confidence’ in us; and
- an increase of 20pp in those who were aware of us and say they are ‘very satisfied’ or ‘fairly satisfied’.

The Commission also undertook MLA panel research this year, to compare findings against the benchmark survey undertaken last year.

Some of the main findings are set out below.

Question	2020	2021	2022
I trust the Commission	56%	62%	61%
The Equality Commission is independent	62%	66%	66%
The Equality Commission is an expert organisation	62%	72%	63%

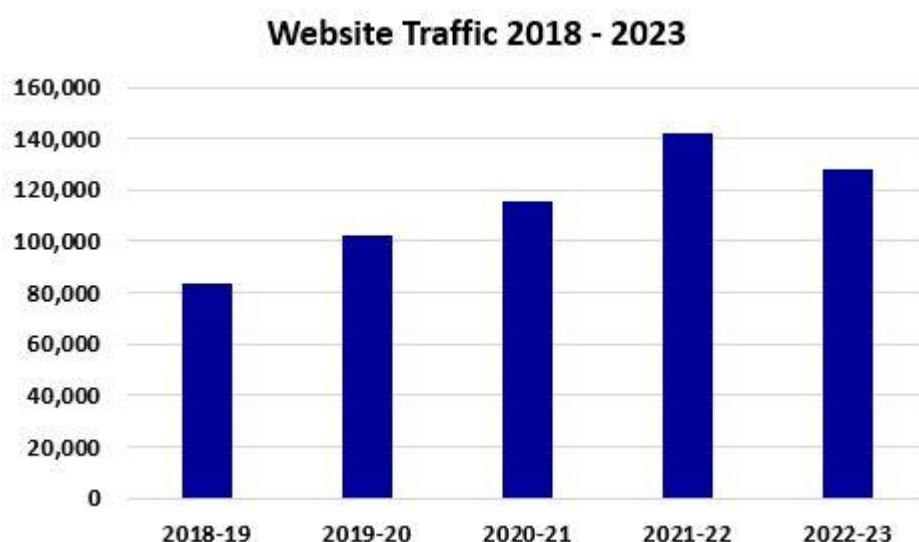
Recent years have also seen increases across many of the key metrics used to evaluate the impact of the work we do. A revised Communications Strategy was approved in October 2022.

Media metric	2020/21	2021/22	2022/23
Reach (views)	30 million	97 million	119 million
Volume (no. articles)	265	465	495
Proactive coverage	63%	69%	76%
Positive Coverage	80%	80%	80%

The following metrics show growth across social media and in website traffic, which has become an increasing aspect of our communications activities.

Social Media growth	2020/21	2021/22	2022/23
Twitter	7%	9%	5%
Linked In	18%	23%	43%
Facebook	52%	22%	14%
Instagram	80%	80%	80%

The website has enjoyed a period of continued growth in visitors since 2014/15 (59,938), doubling since then to 127,735. This year's figure fell back slightly from 141,793 last year).



The Commission continued to develop its partnerships. This year it partnered in LGBT+ awareness week; Pride Festival; Mela festival, NI Human Rights Festival and hosted joint events with Age NI/

Commissioner for Older People and NICCY/Belfast Met focussing on younger people.

Performance measurement

The Executive remains committed to developing a long-term, strategic Programme for Government (PfG). Consultation on the draft Programme for Government Outcomes Framework took place in 2021 and when the Executive returns, progress on completing the PfG should take place.

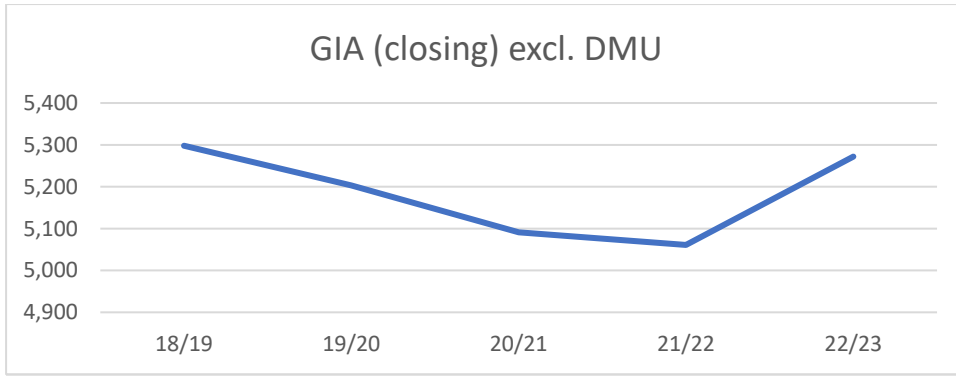
The Commission remains committed to ensuring that any new Programme for Government includes related equality indicators and a data development strategy to facilitate measuring equality impacts across the breadth of the programme. The Commission will review the performance measures included in its 2022-23 Corporate Plan, in light of further developments in the Executive's outcomes framework.

The Commission will also continue to develop an equality measurement framework through its *Measuring Equality in Northern Ireland* project and produce regular Statements covering specific equality areas.

Performance against service delivery areas is reviewed on at least a quarterly basis by the Commission and a summary report of performance is provided on a quarterly basis to the TEO sponsor team. Further analysis of performance delivery against this year's objectives is set out above and further summarised in Appendix 1.

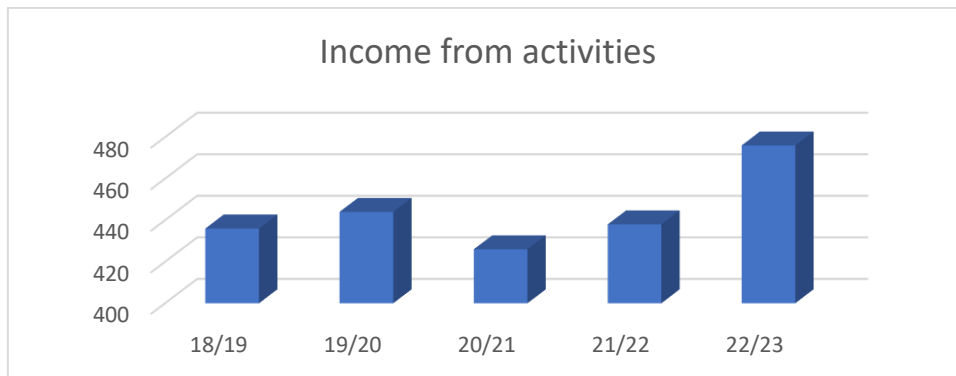
Financial performance

As has been reported in previous reports, since 2009-10, the Commission has seen a reduction in its opening grant in aid, the cash it receives from TEO, of more than £2 million. As can be seen from the graph below, the reduction over the past five years has not been so dramatic. The current year saw an increase in its GIA allocation from £5,061k in 2021-22 to £5,272k. This figure does not include the additional funding it has received via TEO, from HM Treasury since October 2020, to undertake responsibilities as part of the Dedicated Mechanism, established under the NI Protocol. The Commission received £793k for this work in 2021-22 and £805k in 2022-23.



Income

The Commission has continued to mitigate the impact of budget reductions, through increasing its efficiency and through sharing its accommodation and services with other smaller public bodies.



As can be seen from the chart above, over the past five years the financing derived from income has added between £400k - £480k. In the current year, the income from sharing premises and services was £476k, higher than last year's £438k. This increase was simply an increased reimbursement of the increase in fuel costs and other expenses from those bodies sharing Equality House with the Commission.

Commission expenditure

The table below gives a breakdown of key areas of Commission expenditure over the past five years. Further detail on expenditure this year can be found in Note 3 to the Accounts. The past three years include expenditures on the staffing and work of the new Dedicated Mechanism arrangements.

Expenditure trends 2018 – 2023 (£'000)

	2018-19	2019-20	2020-21	2021-22	2022-23
Total operating expenditure	5,741	5,595	5,697	6,607	6,729
Salaries and other staff costs	3,930	3,793	3,899	4,467	4,297
Expenditure on Goods and Services	1,404	1,416	1,454	1,818	1,459

Although Commission expenditure has been on a downward trend for a decade, the past few years have seen an increase. However, this has mainly been a result of the funding made available for the work on the Dedicated Mechanism.

The table above demonstrates the high proportion of Commission expenditure accounted for by staffing. Given the structure of the Commission and the proportion of its budget that is committed to staffing, budget reductions have had a disproportionate impact on staffing levels.

This year expenditure on Staff and Commissioners' costs was £4,297k. The reduction from last year was largely due to a reduction in the use of agency workers and the need to defer or delay planned recruitment exercises against a background of budget uncertainty.

The apparent reduction in expenditure on goods and services is largely a result of the impact of the change in the treatment of the building lease under IFRS 16.

At the year-end there was a further decrease in the bank balance, from £120k in 2021-22 to £82k this year. Over recent years there has been a degree of misalignment between budget and grant in aid allocations. This has been drawn to the attention of TEO, in the context of confirmation of allocations for 2023-24.

There was also a further decrease in Taxpayers' Equity of £167k – with an increase in our deficit from £133k at 31 March 2022 to £300k at 31 March 2023. The increase is largely the result of the decrease of cash-in-bank at the year-end.

Payment to suppliers

The Commission is committed to the prompt payment of bills for goods and services received in accordance with the Government's Better Payment Practice Code. Unless otherwise stated in the contract, payment is due within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

The Northern Ireland Executive's target is for 90% of valid bills to be paid within 30 days. During the period, 92.3% of bills were paid within the thirty-day standard and 55.5% were paid within 10 days. The figures for 2021-22 were 96.9% and 79.6% respectively. Whilst the performance in the 30 day target is largely consistent over the two financial years, the drop in standard of the 10 days target is attributable to reduced resourcing across the Commission.

Corporate social responsibility and sustainability

The Commission continues to map social responsibility activity against the criteria laid out in Business in the Community's CORE programme; Values, People, Planet and Place.

As the leaseholder in Equality House, the Commission continued to take the lead in developing safety and business continuity measures to facilitate a controlled and risk-managed transition to hybrid and agile working models. Working closely with our Facilities Management partners and IT services, we have created an environment in Equality House which meets the wide-ranging needs of staff and visitors. A concerted effort to move to a digital first method of operation has reduced the need for physical document storage which has opened up space to develop workspaces which are more conducive to communication and collaboration. A framework of measures continues to be in place to keep staff and visitors as safe as possible with meeting rooms upgraded to enable staff and visitors to fully engage with our services no matter their physical location.

A number of measures were implemented in response to rising energy costs throughout the year. The ongoing programme of replacing old halogen light fittings with LED has markedly reduced light energy consumption. New reprographic equipment is proving much more energy efficient and sustainable. A new partnership with a waste management company via the facilities management contract ensures that none of the waste produced at Equality House is sent to landfill. Of the 13 metric tonnes of waste produced, (down from 22 tonnes pre-pandemic), 83% was recycled and 17% was recovered.

This year, Equality House obtained an independently assessed energy performance rating of 'Category C' with a score of 74, a change from the previous 'B' rating. The reduction was due to the use of a different measure of the size of the building by this year's assessor and an increase in occupancy. The rating system used, based on CO₂ emissions, has a scale from zero to 150. A lower score indicates a more efficient building. A typical rating for a building of the size and occupancy of Equality House would be 100; the current score is still indicative of efficient operation.

The Commission utilises the services of Construction and Procurement Delivery (CPD) for its larger contracts, such as Facilities Management and Reprographics. CPD contracts require contractors to focus on economic, environmental and social factors pertaining to their services. The Commission has, via its Facilities Management Contract, supported the Living Wage policy and continues to support local small businesses such as repair services, local caterers and social enterprises which supply refreshments for Commission events and meetings.

The Commission operates a Bike to Work Scheme which over the last ten years has supported almost 15% of the workforce with space being set aside in the basement car park for bikes. Commission staff continue to advise other organisations in setting up and managing their own schemes.

Building on a successful Investors in People Silver (IIP) accreditation in 2020, a new People Strategy instigated a renewed drive based on values, engagement and wellbeing, performance, reward and recognition and continuous improvement. Working in partnership with IIP, an internal team presented a report and recommendations to enhance performance management. This work is ongoing.

Equality House is accessible to people with disabilities and has benefitted from a number of audits which have enhanced its facilities. In delivering its services, the Commission is committed to the provision of equality of opportunity to all service users. The Commission has effective policies in place and will make reasonable adjustments for disabled people to reduce barriers and increase accessibility.

The Commission is committed to complying with its human rights obligations in delivering its statutory responsibilities and duties. Further information on staffing policies, including the Commission's approach to the promotion of equality of opportunity can be found in the Staff Report.

Staff wellbeing continued to be supported throughout the year. A senior management team member continues as the wellbeing champion providing strategic support to the wellbeing team. During the year staff wellbeing was supported through signposting, awareness raising and in charity fundraising. A range of signposting information about financial wellbeing and mental health included those provided by Inspire Services and the Charity for Civil Services was provided. Staff raised a total of £1,032 for Marie Curie, Brain Injury Matters and Ukraine through raffles, walks and quizzes.

Fraud Prevention and Anti-Bribery

The Commission has in place a Fraud Prevention Policy and Response Plan, which includes fraud, bribery and anti-corruption guidance for staff. There were no instances of fraud or bribery in 2022-23. Further information on the Commission's fraud policy and response plan can be found in the governance statement. A gifts and hospitality policy is in place and a register is maintained.

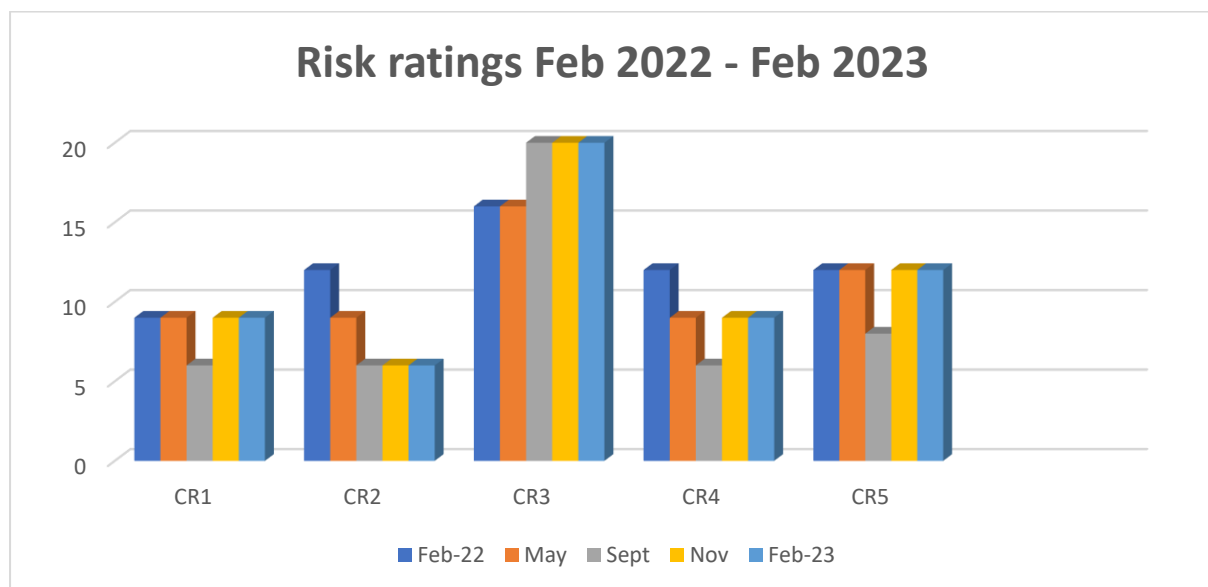
Likely Future Developments, risks and uncertainty

Set out below are the main risks and uncertainties impacting on the Commission's performance this year and anticipated as impacting performance over the coming year.

Throughout the course of the year the Commission's risk register monitored and reported on five strategic risks

- CR1 Reputation and credibility;
- CR2 COVID-19 Impacts and expectations;
- CR3 Budgetary control;
- CR4 Statutory compliance and internal control; and
- CR5 Business continuity and asset management.

A chart of the residual risk rating for each objective, as reported at the Audit and Risk Assurance Committee, is set out below.



This year’s risk profile was dominated by the high rating for CR3 Budgetary control. The rating was largely a result of the uncertainty around budget allocations, across the public sector, for most of the year.

CR1:Reputation and Credibility deals with the risk that the Commission is unable to demonstrate the impact of its work on maximising equality outcomes to key stakeholders. This risk has remained relatively low throughout the year and should be further reduced following completion of work on the 2023-24 Business Plan.

CR2 covers risks arising from COVID-19 impacts and expectations. During the year, this risk has continued to reduce and consideration has been given the removing it from the risk register.

The risk rating for CR3 Budgetary control increased throughout the year and it anticipated that this position will continue pending clarification of the 2023-24 budget position.

The rating for CR4, the risk of failure to meet statutory compliance standards and maintain effective financial control, has remained relatively low throughout the year and is anticipated to further decrease in light of positive internal audit outcomes in quarter 4 and a positive Report to those charged with Governance, early in 2023-24.

CR5 covers the risk of a failure to ensure business continuity. Although the risk of business continuity failure is low, this risk has increased pending further work on reviewing the Commission's continuity planning arrangements and updating the plan. An internal audit review will take place in 2023-24.

Important Events Occurring After the Year-end

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

Annual Report and Accounts

The Equality Commission's Annual Report and Accounts are prepared in accordance with Schedule 8 of the Northern Act 1998 and in a form directed by The Executive Office with the approval of the Department of Finance.



Keith Brown
Interim Chief Executive and Accounting Officer
28 June 2023

2. Accountability Report

2.1 Corporate Governance Report

This report describes the organisation and composition of the Commission's governance structures and how they support the achievement of the Commission's objectives.

2.1.1 Directors' Report

The Directors' Report provides details of those with the key responsibilities for directing the Commission in the delivery of its objectives, their attendance and any significant external interests held by them. It also provides information on any personal data incidents reported to the Information Commissioner's Office.

The Commission is led by a Chief Commissioner, who is supported by a Deputy Chief Commissioner. The overall number of Commissioners should be not less than 14 and not more than 20. Including the Chief Commissioner and the Deputy Chief Commissioner, there are currently 15 Commissioners. Commissioners are appointed by open competition and are accountable to the Secretary of State, under the Northern Ireland Act 1998

The Chief Commissioner is Ms Geraldine McGahey OBE. Ms McGahey was appointed on 1 March 2020. The Deputy Chief Commissioner is Mr Neil Anderson, from 1 March 2020.

The Commission's interim Chief Executive, Mr Keith Brown, has been designated as the Accounting Officer by the Accounting Officer of The Executive Office.

The individuals who served as members of the Commission during the reporting period, and their attendance at Commission meetings is detailed in the Governance Statement below, as is the composition of key Committees. The current membership of the Commission comprises nine women and six men.

Commission composition

The following table provides the composition of the Commission at 31 March 2023.

Gender	M	F	Total
	6	9	15

Senior Executive Team

Keith Brown Interim Chief Executive

Directorate Heads

Louise Conlon Director Communications
Craig Gartley Director Finance and Corporate Services
Lisa King Director Research and Investigations
Roisin Mallon Director Dedicated Mechanism Unit
Jacqui McKee Director Advice and Compliance
Darren McKinstry Director Public Policy and Strategic
Engagement
Eoin O'Neill Director Legal Services

The composition of the Executive Team by sex and community background, as well as the composition of all employees, is included in the Remuneration and Staff Report.

Committees

Schedule 8 of the Northern Ireland Act 1998 allows the Commission to make provision for the discharge of its functions by Committees and the Commission has operated with a number of different Committee structures since it was established.

At present, there are three Committees of the Commission: Audit and Risk Assurance Committee; Statutory Duty Investigation Committee; and Legal Funding Committee. Information on the Audit and Risk Assurance Committee is contained in the Governance Statement.

Statutory Duty Investigations Committee (SDIC)

The SDIC has the responsibilities in relation to complaints and investigations under Schedule 9 of the Northern Ireland Act 1998. The frequency of its meetings may depend upon the numbers of complaints and investigations. It met on five occasions during the year.

COMMISSIONER	NO. OF MEETINGS	NO. ATTENDED
Helen Ferguson ³ (Chair)	5	5
Neil Anderson	5	4
Siobhan Cullen ²	3	3
Geraldine McGahey	5	5
John McCallister ²	3	2
Sheena McKinney ²	3	3
Joseph McVey ¹	1	0
Dawn Purvis ¹	1	1
Katherine Radford ¹	1	1
Preeti Yallamaty ²	3	3

¹Term of office ended 31 May 2022

²Commenced 1 June 2022

³Term of office ended 28 February 2023

Legal Funding Committee

The Legal Funding Committee is responsible for taking decisions about the funding of the cases for which the Commission provides legal assistance. It normally meets fortnightly. Committee members are rotated to ensure that each meeting has three committee members present. The Chair of this Committee rotates between all members. In addition to the set meetings, Commissioners may be called upon to consider emergency applications as they arise.

During 2022-23, the following Commissioners served on a Legal Funding Committee: June Best, Maureen Brunt, Siobhan Cullen, Helen Ferguson, Ellen Finlay, Monica Fitzpatrick, Hazel Francey, Jarlath Kearney, Colin Kennedy, Deepa Mann Kler, Stephen Mathews, Geraldine McGahey, John McCallister, Joseph McVey.

Commissioners' Interests

An up-to-date register of interests is maintained by the Interim Chief Executive as Accounting Officer and is available on the Commission's website.

Data Protection and Freedom of Information

The Commission is registered with the Information Commissioner's Office and has in place policies, guidelines and arrangements for compliance with Data Protection and Freedom of Information legislation. Two data breaches occurred during this year. Data incident reports were prepared and remedial action identified. All data breaches and near misses are reported to the Commission's Audit and Risk Committee and to TEO.

During 2022-23, the Commission has received 21 requests for information under the Freedom of Information legislation. The Commission has procedures and reporting arrangements in place to ensure that any relevant information is provided within the time limits required. All of the Freedom of Information requests, except for three where an extension was agreed, were responded to within the statutory time limits. Two subject access requests were received and responded to under the Data Protection provisions.

2.1.2 Statement of the Accounting Officer's responsibilities

Under Paragraph 7(2) (a) of Schedule 8 of the Northern Ireland Act 1988, The Executive Office with the consent of the Department of Finance has directed the Equality Commission for Northern Ireland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by The Executive Office, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of The Executive Office has appointed the Interim Chief Executive as the Accounting Officer of the Equality Commission for Northern Ireland. 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 Commission's assets, are set out in 'Managing Public Money Northern Ireland', published by the Department of Finance.

As the Accounting Officer, I have taken all of the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Equality Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

2.1.3 Governance Statement

This statement outlines the Commission's governance framework for directing and controlling its functions and demonstrates how risk is managed. It also describes the assurance provided to support me, in my role as Accounting Officer for the Commission, during the period 2022-23.

The Governance Framework

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

The Commission

The Equality Commission for Northern Ireland is an executive non-departmental public body (NDPB) established as a body corporate by Section 73 of the Northern Ireland Act 1998. The Commission's primary source of financing is grant-in-aid provided by The Executive Office. Statutory authority for the payment of grant-in-aid is contained in Schedule 8 to the Northern Ireland Act 1998.

Relationships between the Commission and the Ministers and their Department are governed by the "arm's length" principle, wherein the primary role of Ministers is to set the Commission's legal and financial framework including the structure of its funding and governance.

These responsibilities are discharged on a day-to-day basis on the Ministers' behalf by the Sponsoring Department, The Executive Office (TEO). Within this framework, it is the role of the Commission to determine its equality policies and activities in keeping with its statutory responsibilities and the objectives of Government policy.

The Commission has agreed a Management Statement with TEO. This sets out the relationship between the two organisations and defines the financial and administrative framework within which the Commission operates. It also sets out the conditions under which grant-in-aid is paid to the Commission and the delegations within which the Commission operates.

It is supplemented by a Financial Memorandum agreed with the Commission and approved by The Executive Office and the Department of Finance. Work on a new Partnership Agreement with TEO to replace the existing Management Statement is ongoing.

The Commission is led by a Chief Commissioner, who is supported by a Deputy Chief Commissioner. Including the Chief Commissioner, there are currently 15 Commissioners. We welcomed the appointment by NIO of eight new Commissioners whose terms of office started on 1 June 2022. A further two new Commissioners were appointed from 1 March 2023. Four Commissioners had their appointments renewed.

A record of Commissioners and their attendance is contained below.

The responsibilities of the Chief Commissioner and Commissioners are set out in the founding legislation and more fully in the Commission’s Commissioner Handbook and Code of Practice for Commissioners. Commissioners identify and update their interests and the Register of Interests is available on the Commission’s [website](#).

The identification of potential conflicts is addressed at the beginning of each Commission and Committee meeting. Guidance on declaring and handling conflicts of interests is contained in the Commissioner Handbook, which is provided to all Commissioners on appointment.

Although it is primarily directed at central Government Departments, the Commission complies in all material respects with the guidance set out in Corporate Governance in Central Government Departments: Code of Good Practice NI (DFP, 2013).

Commissioner attendance 2022-23

Commissioner		No. of meetings	No. Attended
Geraldine McGahey	Chief Commissioner	10	10
Neil Anderson	Deputy Chief Commissioner	10	10
June Best ¹		2	1
Maureen Brunt ²		8	7

Lisa Caldwell ⁴		1	1
Siobhan Cullen ²		8	7
Theresa Donaldson ¹		2	1
Duane Farrell		10	8
Helen Ferguson ³		9	9
Ellen Finlay ²		8	7
Monica Fitzpatrick ²		8	8
Hazel Francey ¹		2	2
Jarlath Kearney		10	9
Colin Kennedy ²		8	5
Deepa Mann-Kler ³		9	5
Stephen Mathews ⁵		3	3
John McCallister ²		8	7
Carmel McKinney		10	9
Sheena McKinney ²		8	7
Joseph McVey ¹		2	1
Dawn Purvis ¹		2	1
Katy Radford ¹		2	1
Preeti Yellamaty ²		8	7

¹Term of office ended 31 May 2022

²Commenced 1 June 2022

³Term of office ended 28 February 2023

⁴Commenced 1 March

⁵Term of office ended 31 May 2022, reappointed 1 March 2023

Committees

Schedule 8 of the Northern Ireland Act 1998 allows the Commission to make provision for the discharge of its functions by Committees and the Commission has operated with a number of different Committee structures since it was established.

At present, there are three Committees of the Commission:

- Audit and Risk Assurance Committee;
- Statutory Duty Investigation Committee; and
- Legal Funding Committee.

Audit and Risk Assurance Committee

The Commission seeks to ensure high standards of corporate governance and high levels of compliance with the values of public service.

It has an Audit and Risk Assurance Committee, which oversees internal audit arrangements and ensures that they are conducted in accordance with the objectives and standards of the Public Sector Internal Audit Standards. The Committee also oversees the Commission's arrangements for risk management.

The Committee's full responsibilities are set out in its Terms of Reference, which were last reviewed in February 2023. Its core work for the year is set in a work programme structured around the guidance in the Department of Finance's Audit and Risk Assurance Committee Handbook (NI) (April 2018).

The Audit and Risk Assurance Committee meets at least four times per year. Minutes of Audit and Risk Assurance Committee meetings are provided to the full Commission and the Chair of the Committee reports to Commission meetings at regular intervals. On an annual basis, the Audit and Risk Assurance Committee undertakes a self-assessment of its operations and a formal written report of its work is presented to the Commission.

Audit and Risk Assurance Committee Attendance 2022-23

COMMISSIONER	Number of Meetings	Meetings Attended
Neil Anderson (Chair)	5	5
Maureen Brunt ²	3	2
Duane Farrell	5	3
Ellen Finlay ²	3	3
Colin Kennedy ²	3	3
Stephen Mathews ¹	1	1
Geraldine McGahey ³	1	1
Carmel McKinney	4	3
Katy Radford ¹	1	1

¹ Term of office ended 31 May 2022

² Commenced 1 June 2022

³ Attended only for Special meeting in June 2022

Accounting Officer

The Commission's Interim Chief Executive, Keith Brown, has been designated as the Accounting Officer.

The Accounting Officer's role and responsibilities are set out in the Management Statement and in more detail in 'Managing Public Money Northern Ireland' (MPMNI). The Equality Commission's Annual Report and Accounts are prepared in accordance with Schedule 8 of the Northern Act 1998 and in a form directed by The Executive Office with the approval of the Department of Finance.

Risk Management and Assurance

As the Accounting Officer, I have overall responsibility for the Commission's corporate business and decisions and ensuring the effective management of the key associated risks.

The Commission has appropriate procedures in place to ensure that it has identified its objectives and risks and determined a control strategy for its strategic risks.

A corporate approach to risk, involving Commissioners, the Executive Team and other staff, is taken. Ownership of risks has been allocated to the relevant staff at appropriate levels and they have received the necessary training to assist them in handling these risks.

Risk management is cascaded down the organisation and Risk Registers are produced for each Division. Stewardship statements are completed by corporate risk owners and forwarded to me as Accounting Officer. These provide me with assurance that risk management processes are effective and operating in line with the Commission's risk management framework.

Staff receive regular training in Governance, Risk Management and Fraud Awareness. A programme of risk management training was most recently undertaken in 2020-21. This training was provided to both staff and Commissioners. On Board training was made available to newly appointed Commissioners and new senior staff, as well as those Commissioners wishing to refresh their knowledge later this year. Anti-fraud awareness training for staff was provided in 2021-22.

As Accounting Officer, I submit a quarterly stewardship statement to the Audit and Risk Assurance Committee and to the Commission's Sponsoring Department.

The risk and control framework

The Commission has ensured that procedures are in place for verifying that risk management and internal control are regularly reviewed and reported on. Risk appetite is assessed by the Commission and targets approved by the Commission are included on the risk register.

Corporate and business continuity risk is routinely reviewed by the Management Board and at each Audit and Risk Assurance Committee meeting and the corporate risk and business continuity register is updated as necessary. The Commission, its Audit and Risk Assurance Committee and the Management Board, receive regular reports on internal control and monitor progress on addressing internal audit recommendations.

The system of internal control has been in place in the Commission from 1 April 2022 to date and it accords with Department of Finance guidance.

Consideration of risk forms the basis of the Commission's Strategic Internal Audit Programme, which is mapped against the Corporate Risk Register.

The Commission has an internal audit service, which operates to Public Sector Internal Audit Standards (PSIAS). The service is provided currently by Deloitte.

In 2020, the Commission's risk management framework and risk policy was reviewed against the updated HM Treasury Orange book. The new Policy was audited by internal audit and satisfactory assurance was provided in December 2020. Commissioners periodically undertake a horizon scanning exercise, assess the Commission's attitude to, and appetite for, risk and to review its risk appetite statement to ensure it adequately reflects this and consider improvements to the Commission's risk management arrangements.

The Commission reviewed its updated risk management framework and policy and risk appetite at its November 2022 meeting. Horizon scanning and discussions impacting on Board effectiveness and governance took place at strategic discussion meetings of the Commission, in preparation for a new Corporate Plan, in September and November 2021. The Commission most recently reviewed its Corporate Risk Register and assurance map in November 2022.

Potential Risk Issues

The areas of potential risk outlined below are those on which the Commission reports to its Sponsoring Department on a monthly basis or any other significant issue referred to in the Commission's corporate and business continuity risk or other risk register.

Business Planning and budgeting

The Commission's new Corporate Plan 2022-25 and Business Plan 2022-23 were approved by the TEO Departmental Board on 29 June 2022.

Following the formation of a new Northern Ireland Executive, Ministerial approval for these plans will be sought. The Commission was advised by TEO on 26 July 2022 that, in the prevailing circumstances, the Department was content that the Commission continued to operate under these plans. A revised Business Plan was forwarded to the Department in November 2022 and a draft Business Plan for 2023-24 in January 2023.

On 6 May 2022, the Commission was provided with an indicative opening budget allocation for 2022-23. The final budget position was confirmed on 9 January 2023. Commissioners receive quarterly reports of progress against business plan and budgetary targets throughout the year. Commissioners are also provided with regular reports of staff's work and outcomes of key policy and operational actions. Quarterly reports of communications work are presented at Commission meetings.

Information Assurance

The Commission is proactive in developing and implementing policies and procedural guidance to manage Information Risk. Information risk management is a key element of information governance and is an integral part of good management.

The Commission undertakes regular reviews of its ICT infrastructure and security arrangements and information security risks and controls are included on the Commission's Corporate Services risk register.

A review of general IT controls formed part of the 2019-20 internal audit programme. Satisfactory assurance was provided. The Commission is a member the National Cyber Security Centre's Information Security Partnership (CiSP) programme. In February 2022, the Commission's security arrangements were assessed and accredited against the National Cyber Security Centre's (NCSC) Cyber Essentials Plus standard. The next assessment is scheduled for later in 2023.

The Commission has a Freedom of Information Policy and satisfactory arrangements in place to ensure compliance. The Commission's Data Protection and Freedom of Information Officer receives regular training. During the working from home period, training and guidance on protecting data while working from home and cyber security were provided for all staff and Commissioners.

Two data breaches occurred during this year. Data incident report was prepared and remedial action identified. All data breaches and near misses are reported to the Commission's Audit and Risk Committee and to TEO.

During 2022-23, the Commission received 21 requests for information under the Freedom of Information legislation. The Commission has procedures and reporting arrangements in place to ensure that any relevant information is provided within the time limits required. All of the Freedom of Information requests, except for three where an extension was agreed, were responded to within the statutory time limits.

Two subject access requests were received and responded to under the Data Protection provisions.

Business Continuity Plans

The Commission has undertaken a business continuity risk assessment and up to date business continuity and other contingency arrangements are in place. An updated Business Continuity Plan was prepared in January. The ICT continuity and disaster recovery arrangements are regularly tested, most recently in November 2022. A further test has been scheduled for later in 2023.

Gifts and Hospitality

Appropriate arrangements for the management of Gifts and Hospitality are in place and all offers, both to Commissioners and Staff, are included on a Gifts and Hospitality Register.

Whistle blowing

The Commission's Whistle blowing procedure was updated in May 2015, following a review against the guidance issued by the Northern Ireland Audit Office (NIAO) and others at that time. It was further updated in November 2018 in light of dissemination of new TEO Departmental procedures.

There were no incidences of whistle blowing during the year to date. A review of the Commission's whistle blowing procedures has been completed.

Fraud

The Commission has a Fraud Policy and Fraud Response Plan. An updated policy and response plan were reviewed by the ARC at its November 2018 meeting. This has been disseminated to staff.

In September 2019, staff were reminded of the key reporting procedures contained in the Commission's whistleblowing and fraud procedures. Refresher training for all staff on fraud awareness was provided in 2021-22. There have been no incidences of fraud or suspected fraud reported during the year.

Managing Attendance

A Managing Attendance Policy is in place and quarterly indicators of staff absence are provided to the Commission and to the TEO Sponsoring Team. The figure for average days absent due to sickness per employee this year was 8.3 days, of which 6.1 days were long-term sickness absence. The equivalent figures for the same period in 2021-22 were 6.8 days and 5.1 days.

Complaints

The Commission has in place a three-stage formal procedure for dealing with service complaints. Should they not be resolved through the internal procedure, they may be referred to the Northern Ireland Public Services Ombudsman (NIPSO).

Information on complaints dealt with under the procedure is reported in the Annual Report. Following an internal review of customer complaints and the complaints procedure, the procedure was updated. A review of the procedure and arrangements for handling complaints was undertaken by internal audit in October 2020. Satisfactory assurance was provided.

Four customer service complaints have been raised this year. One has progressed to a formal stage, one was resolved and two remain open. Two cases from previous years, not upheld by the Commission, are currently being reviewed by NIPSO.

Third Party Organisations

Although it has the vires to award grants under some of the legislation from which it derives its powers and duties, the Commission has not utilised its discretion in relation to the provision of such grants. The Commission provides a number of property management, ICT, financial and HR support services to a number of other arm's-length bodies.

An assurance review of the processes in place for controlling the income received from service level agreements was completed in October 2021 and satisfactory assurance was provided. Related party transactions are reported in Note 16 of the Annual Accounts.

Internal & External Audit Reports

The Commission's external auditor is the Comptroller and Auditor General (C&AG). Work on behalf of the C&AG is contracted to ASM. Following completion of the audit of the Commission's Annual Report and Accounts, a Report to those Charged with Governance containing the audit findings and associated recommendations is issued.

The draft Report to those Charged with Governance, following the 2021-22 audit, was considered at the June 2022 Audit and Risk Assurance Committee. One Priority 3 issue was raised by NIAO in the Report. The final Report was unchanged and accepted by the Audit and Risk Assurance Committee and the full Commission, at their September meetings.

An internal audit programme for 2022-23 was approved at the May 2022 meeting of the Audit and Risk Assurance Committee. The scope of this year's audit programme and the assurances provided to date are summarised in the table below.

Audit Area	Assurance Rating / Outcome
Management of Contracts	Satisfactory
Core Financial Controls – Payroll	Satisfactory
Functional review – Communications	Satisfactory

In its Annual Report to the Audit and Risk Assurance Committee, Internal Audit's independent opinion provided a Satisfactory level of assurance for 2022-23.

Risk Management Status

Staff are now working on a hybrid basis, through secure remote gateway connections. A risk assessment covering working from home arrangements and the operation of hybrid working arrangements is in place.

Although over the past few years, the annual budget position had been more stable and some recruitment of a small number of new staff was possible, the disruption to public sector finances and the increase in inflation and the cost of living meant that the risk rating relating to the Commission's budgetary position remained high throughout the remainder of 2022-23. Early projections for this year's budget mean that this is likely to remain the case throughout 2023-24.

In addition to progress in mitigating its corporate risks, Commissioners are provided with regular information on emerging risks and opportunities and information on incidents or 'near misses' which have occurred during the course of its operations. An emerging risk this year was the retirement of the Commission's longstanding Chief Executive and the recruitment of a new one. The new Chief Executive will join the Commission in August. Interim arrangements have been put in place to ensure continuity and mitigate any risk.

I am satisfied that the controls in place to manage risks for which I am responsible are appropriate. They provide reasonable assurance that the risk will not occur, or if it does occur, that it will be detected and corrected in sufficient time to reduce the impact of the risk to tolerable or negligible levels.

Review of Effectiveness and the quality of data provided to the Board

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control.

My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Commission who have responsibility for the development and maintenance of the internal control framework, and comments made by the Northern Ireland Audit Office in its Report to those charged with Governance.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Commission and its Audit and Risk Assurance Committee.

The Commission's internal audit service submits reports on its work, which include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the Commission's system of internal control together with recommendations for improvement.

The Commission receives quarterly reports on finance, staffing and progress against business plan targets. Minutes of each Audit and Risk Assurance Committee are presented and regular reports from the Chair of the Audit and Risk Assurance Committee and the Chief Executive are provided.

The Committee provides a formal review of its work to the Board each year. The Commission formally approves the Corporate Risk Register at six monthly intervals and is advised on emerging risks, incidents and near misses.

Each of the Commission's corporate risks are included on an assurance map, which highlights the key sources of information and assurances that are provided to Commissioners to facilitate their oversight of the arrangements for effective governance, risk management and internal control. Commissioners have expressed their satisfaction with the assurance arrangements in place and the information provided to allow them to undertake their challenge role.

A Quarterly Stewardship report provided by the Accounting Officer to TEO is considered at each Audit and Risk Assurance Committee.

The Commission considers that the information provided is sufficient to enable it to effectively discharge its strategic planning and governance responsibilities.

In April 2020, the Board considered the final report of a self-assessment of their effectiveness against the good practice and checklists published by the Department of Finance and Northern Ireland Audit Office. A self-assessment survey was administered by the Commission's internal auditors against the framework they have developed. This, and other assessments undertaken over recent years, recorded a high level of adherence to good practice.

In the survey, the statement "The Board has a good understanding of the performance of the organisation and is provided with sufficient information to enable this" elicited the highest level of agreement.

Board effectiveness was most recently reviewed by Commissioners at an 'awayday' in September 2021 and discussed at the November 2021 Audit and Risk Committee. A self-assessment, by the Audit and Risk Assurance Committee, against the National Audit Office's ARAC Assessment Tool (May 2022) is currently underway.

In November 2022, Commissioners confirmed the adequacy of its risk management arrangements and the information being provided to facilitate the delivery of their responsibilities.

Significant internal control issues

There are no significant internal control issues at present.

Signed by:



Keith Brown
Interim Chief Executive and Accounting Officer
28 June 2023

2.2 Remuneration and Staff Report

This report sets out the policy for remunerating Commissioners and key staff with responsibilities in relation to directing and controlling the activities of the Commission, as well as statutory disclosures in relation to pensions and compensation for early retirement or loss of office. Fair pay disclosures are also included. The report also includes additional information on staff numbers and costs, staff composition, sickness absence data and exit packages. The remuneration and staff report are fundamental to demonstrating transparency and accountability.

2.2.1 Remuneration Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 24th November 2022 Written Ministerial Statement (WMS) on the Budget and the NI (Executive Formation) Act receiving Royal Assent on the 6th December 2022, the NI public sector pay policy guidance was published on 8th December 2022.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised and is due to be paid in July 2023.

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

Service Contracts

Commission staff appointments are made in accordance with the Commission's Recruitment Policy which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

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

Commission members are appointed by the Secretary of State for Northern Ireland following open competition.

Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioners and the most senior management of the Commission.

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

Commissioners

	Salary		Bonus Payments		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Geraldine McGahey Chief Commissioner	55-60	55-60	0	0	0	0	24	23	80-85	80-85
Neil Anderson Deputy Chief Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
Duane Farrell	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Jarlath Kearney	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Carmel McKinney	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Hazel Francey (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Joseph McVey (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0-5	0-5

Theresa Donaldson (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Stephen Mathews (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Dawn Purvis (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Dr Katherine Radford (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
June Best (to 31 May 2022)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Helen Ferguson (to 28 February 2023)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Deepa Mann-Kler (to 28 February 2023)	0-5	0-5	0	0	0	0	0	0	0	0-5	0-5
Maureen Brunt (from 1 June 2022)	0-5	0	0	0	0	0	0	0	0	0-5	0
Siobhan Cullen (from 1 June 2022)	0-5	0	0	0	0	0	0	0	0	0-5	0

Ellen Finlay (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
Monica Fitzpatrick (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
Colin Kennedy (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
John McCallister (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
Sheena McKinney (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
Preeti Yellamaty (from 1 June 2022)	0-5	0	0	0	0	0	0	0-5	0
Lisa Caldwell (from 1 March 2023)	0-5	0	0	0	0	0	0	0-5	0
Stephen Mathews (from 1 March 2023)	0-5	0	0	0	0	0	0	0-5	0

**The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.*

Senior Management

Official	Salary (£'000)		Bonus Payments (£'000)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Evelyn Collins Chief Executive (to 31 January 2023)	70-75 (FYE 80-85)	85-90	0	0	0	0	(47)	2	25-30	90-95
Keith Brown Chief Executive (from 1 February 2023)	65-70 (FYE 70-75)	65-70	0	0	0	0	(23)	3	45-50 (FYE 50-55)	70-75
Louise Conlon Director Communications	50-55	50-55	0	0	0	0	7	22	60-65	75-80
Craig Gartley Director Finance and Corporate Services (from 1 st February 2022)	50-55	5-10 (FYE 50-55)	0	0	0	0	20	2	70-75	5-10 (FYE 55-60)
Lisa King Director Research and Investigations	45-50	40-45	0	0	0	0	(4)	10	45-50	55-60

Roisin Mallon Director Dedicated Mechanism Unit	50-55	50-55	0	0	0	0	4	45	55-60	95-100
Jacqueline McKee Director Advice & Compliance	55-60	55-60	0	0	0	0	(17)	18	40-43	75-80
Anne McKernan Director Legal Services (to 31 March 2022)	0	55-60	0	0	0	0	0	3	0	60-65
Darren McKinstry Director Public Policy and Strategic Engagement	55-60	55-60	0	0	0	0	0	14	55-60	70-75
Eoin O'Neill Director Legal Services (from 16 May 2022)	50-55 (FYE 50- 55)	0	0	0	0	0	61	0	115-120 (FYE 115-120)	0

** The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decreases due to a transfer of pension rights.*

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid to Commissioners or staff during this period.

Bonuses

No bonus payments were paid to Commissioners or senior managers in these years.

Fair Pay disclosure (Audited)

The Equality Commission for Northern Ireland is required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest paid employee in the Commission in the financial year 2022-2023 was £80,000 to £85,000 (2021-22 was £85,000 to £90,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below. There was no significant change between the years.

2022/23	25th percentile	Median	75th percentile
Total Remuneration (£)	29,307	33,459	40,711
Pay Ratio	2.8:1	2.5:1	2.0:1

2021/22	25th percentile	Median	75th percentile
Total Remuneration (£)	29,307	33,459	40,711
Pay Ratio	3.0:1	2.6:1	2.1:1

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.

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022-23 and 2021-22, no employees received remuneration in excess of the highest paid employee, the Chief Executive.

Remuneration ranged from £19,000 to £85,000 (2021-22 £19,000 to £87,500).

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the: a) salary and allowances, and b) performance pay and bonuses of the highest paid director and of their employees as a whole.

The percentage changes in respect of the Commission are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022/23 v 2021/22	2021/22 v 2020/21
Average employee salary and allowances	-0.25%	1.01%
Highest paid director's salary and allowances	-5.71%	6.06%

A pay settlement covering the periods 2020/21 and 2021/22 was agreed in January 2022. For 2021/22 only Administrative Assistants received a non-consolidated payment. This was the equivalent of 3% of their salary and totalled £941. The 2022/23 pay award was agreed in April 2023, resulting in a £552 consolidated increase across all scale points and grades on the NICS pay scales. No bonus payments were paid to any staff in either year.

Pension Entitlements (Audited Information)

	Accrued pension at age 60 as at 31/03/23 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV
Geraldine McGahey Chief Commissioner	0-5 plus a lump sum of 0	0-2.5 plus a lump sum of 0	72	45	19
Evelyn Collins Chief Executive (to 31 January 2023)	40-45 plus a lump sum of 120-125	0 plus a lump sum of 0	922	909	(45)
Keith Brown Chief Executive (from 1 February 2023)	30-35 plus a lump sum of 85-90	0 plus a lump sum of 0	635	608	(22)
Louise Conlon Director Communications	15-20 plus a lump sum of 0	0-2.5 plus a lump sum of 0	268	242	0
Craig Gartley Director Finance and Corporate Services (from 1 st February 2022)	5-10 plus a lump sum of 0	0-2.5 plus a lump sum of 0	87	68	7
Lisa King Director Research and Investigations	20-25 plus a lump sum of 0	0 plus a lump sum of 0	333	306	(8)

Roisin Mallon Director Dedicated Mechanism Unit	15-20 plus lump sum of 30-35	0-2.5 plus a lump sum of 0	356	322	(4)
Jacqueline McKee Director Advice & Compliance	20-25 plus lump sum of 55-60	0 plus a lump sum of 0	506	480	(25)
Anne McKernan Director Legal Services (to 31 March 2022)	0 plus lump sum of 0	0 plus a lump sum of 0	0	465	0
Darren McKinstry Director Public Policy and Strategic Engagement	25-30 plus a lump sum of 0	0-2.5 plus a lump sum of 0	407	372	(7)
Eoin O'Neill Director Legal Services (from 16 May 2022)	20-25 plus a lump sum of 60-65	2.5-5 plus a lump sum of 2.5-5	450	367	53

The Equality Commission made no employer contributions to a Partnership Pension Account for any of the above individuals.

Cash Equivalent Transfer Values (CETV) - CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31

March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022.

This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement.

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

Partnership Pension Account

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

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic**, **Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**. Further details about the NICS pension schemes can be found at the website www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2023 to 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (audited)

No employee received compensation for loss of office in 2022-23 or in 2021-22.

Payments to past Directors (audited)

There were no payments to past Directors in either 2022-23 or 2021-22.

2.2.2 Staff Report

Staff and Commissioner costs (audited):

				2022-23	2021-22
	Commissioners	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s	£000s
Wages and Salaries	135	2,740	274	3,149	3,333
Other pension costs	21	832	0	853	849
Social security costs	8	287	0	295	285
Total costs	164	3,859	274	4,297	4,467

There were no outward secondments during 2022-23 or 2021-22.

Off Payroll Engagements

There were no off payroll engagements during 2022-23 or 2021-22.

Expenditure on Consultancy

There was no expenditure on consultancy in 2022-23 or 2021-22.

Pension Disclosure

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

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

Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022.

The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23 employers' contributions of £852,934 were payable to the NICS pension arrangements (2021-22 £849,108) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No such employer contributions were made in this year.

No employees retired on the grounds of ill-health in 2022-23 (1 in 2021-22). Ill-health retirement costs are met by the pension scheme.

Average number of persons employed (audited)

This year has seen the number of Permanently employed staff across the Commission mirror the numbers for 2021-22.. There was a small decrease in use of agency staff this year. The average number of whole-time persons employed during the year was as follows:

			2022-23	2021-22
Number	Permanently employed staff	Others	Total	Total
Directly Employed	76	0	76	76
Other	0	5	5	7
Total	76	5	81	83

Other employees are individuals employed under agency contracts.

The Commission's interim Chief Executive is the only employee on a Senior Civil Servant pay scale (Grade 5).

Reporting of Civil Service and other compensation schemes – exit packages (audited)

There were no payments in 2022-23 or 2021-22 for redundancies or other early exits. Where the Commission has agreed early retirements, the additional costs are met by the Commission and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme.

Managing Attendance and Sickness Absence

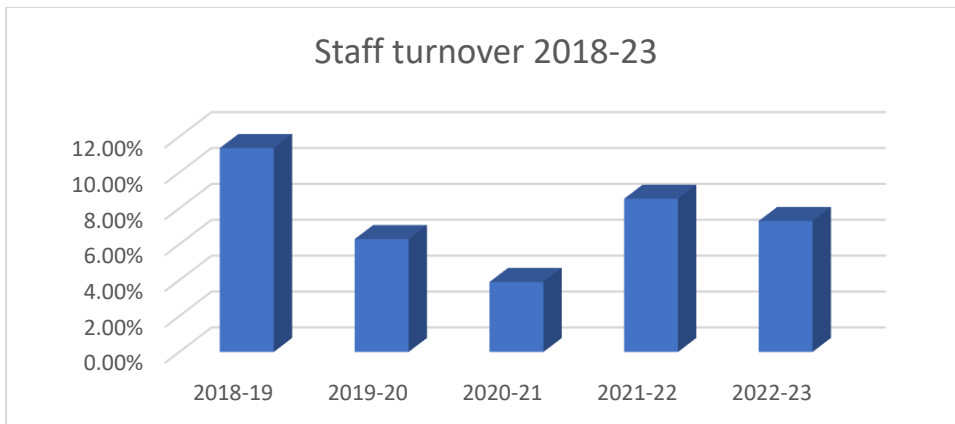
The Commission's arrangements for the payment of Statutory Sick Pay and the monitoring and management of attendance are based on those in operation in the Northern Ireland Civil Service. The Commission has a Managing Attendance Policy and provides training to Managers and other staff on its operation.

The Commission's number of average days lost in 2022-23 was 8.3 days, an increase on last year's 6.8 days. Of the 8.3 days lost, 6.1 related to long term absence (more than 20 days) and 2.2 to short term absence (20 days or less). This compares to an equivalent 5.1 days for long-term absence and 1.7 days for short-term absence last year.

Staff Turnover

This year the Commission's staff turnover percentage this was 7.3%. This compares with a figure of 8.5% in 2021-22. One new member of staff joined the Commission in 2022-23 and six left. Four staff resigned and two retired.

The graph below shows the trend in staff turnover over the most recent five years. The turnover for 2018-19 was mainly a result of voluntary exits.



Equality, Diversity and Human Rights

The Commission is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership and to adhering to recognised human rights standards and obligations.

In addition to complying with its legal obligations, the Commission will provide a good and harmonious working environment, accommodate flexible working arrangements, provide training, development and progression on a fair and non-discriminatory basis and provide equal treatment in respect of pay and other contractual terms.

As an employer, we recognise that ensuring equality in employment and eliminating workplace discrimination and harassment are essential for developing a diverse workforce, attracting high calibre employees and maximising performance. In line with this commitment, the Commission has developed its employment equality policies and practices in accordance with the requirements of each of the equality and anti-discrimination laws in Northern Ireland and with the good practice recommendations of the Equality Codes of Practice.

This year, the Commission continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of its workforce and the composition of applicants and appointees.

The most recent Article 55 Review, covering the period 2018-21, was completed in 2021-22. In addition, the Commission conducts reviews of the composition of its workforces on other equality grounds and uses the findings of its equality monitoring and analysis to inform a programme of targeted outreach activity to address any areas of under-representation.

Information on its staff composition at 1 January 2023 is set out below.

Staff Composition (not wte)

The following table provides the gender composition of Equality Commission staff at 1 January 2023.

Grade	M	F	Total
Senior Civil Service	0	1	1
Other grades	28	54	82
Total	28 (33.7%)	55 (66.3%)	83

The following table provides a breakdown of Commission staff by community background as at 1 January 2023.

[Square brackets exclude non-determined (ND)]

Grade	P	RC	ND	Total
Senior Civil Service	1	0	0	1
Other grades	33	45	4	82
All Staff	34 (41.0%) [43.0%]	45 (54.2%) [57.0%]	4 (4.8%)	83

Disabled persons

Almost one fifth (18.8%) of the Commission's employees report as having a disability or long-term health condition. In recruitment and selection applicants with a disability who meet the essential requirements will be shortlisted. To retain disabled employees and facilitate their training and progression, the Commission will provide a range of reasonable adjustments to facilitate employees, including amending job criteria and duties, providing flexible working arrangements, access to training and workstation assessments and adaptations. The Commission also provides adjustments for disabled clients and customers.

Learning & Development

To ensure it retains and develops its employees the Commission provides a range of training – from generic, centralised training programmes, to self-identified training and continuous profession development opportunities. The Commission also provides support for staff participation on Adult Further Education and staff membership of relevant professional bodies.

Employee Engagement and Consultation

The Commission encourages widespread consultation and exchange of information at all levels within the Commission. This is implemented through frequent staff briefings and meetings at Directorate and Team levels. Staff are involved in key working groups dealing with business improvement and accreditation projects, corporate and business planning, equal opportunities, health and safety and corporate social responsibility and wellbeing.

The Commission was awarded a Silver Investor in People accreditation in May 2020. In the 2020 IIP survey, 75.7% agreed that the Commission is a great place to work and 74.4% agreed that they had a say in decisions that affected their role.

The Commission consults and engages with representatives of the recognised trade union, NIPSA, through a Joint Consultative and Negotiating Committee (JCNC). The Commission has a Health and Safety Officer, who provides updates to the JCNC.

2.3 Assembly accountability and audit report

This section contains the key Assembly Accountability notes and disclosures required to be audited under Section 6.7 of the Government Financial Reporting Manual (FReM).

Assembly Accountability Disclosure Notes

i. Losses and special payments (Audited)

Losses Statement

	2022-23	2021-22
	£	£
Total number of losses	Nil	Nil
Total value of losses (£000)	Nil	Nil
Details of losses over £250,000	Nil	Nil
Cash losses	Nil	Nil
Claims abandoned	Nil	Nil
Administrative write-offs	Nil	Nil

Special Payments

	2022-23	2021-22
	£	£
Total number of special payments	Nil	Nil
Total value of special payments	Nil	Nil

There were no special payments over £250,000.

Other notes

ii Fees and Charges (Audited)

There were no fees and charges for the reuse of any information the Commission holds.

iii Remote Contingent Liabilities (Audited)

The Commission has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.

iv Gifts

There were no gifts received with a value greater than £50.

Signed by:



Keith Brown
Interim Chief Executive and Accounting Officer
28 June 2023

EQUALITY COMMISSION FOR NORTHERN IRELAND

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

Opinion on financial statements

I certify that I have audited the financial statements of the Equality Commission for Northern Ireland for the year ended 31 March 2023 under the Northern Ireland Act 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Equality Commission for Northern Ireland's affairs as at 31 March 2023 and of the Equality Commission for Northern Ireland's net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Northern Ireland Act 1998 and The Executive Office directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of the Equality Commission for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Northern Ireland Act 1998; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Equality Commission for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Commission and Accounting Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Northern Ireland Act 1998.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Equality Commission for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Northern Ireland Act 1998;
- making enquires of management and those charged with governance on the Equality Commission for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Equality Commission for Northern Ireland's susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Equality Commission for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: management override of controls relating to the posting of unusual journals and the use of estimates in the financial statements;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading Commission and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

30 June 2023

Equality Commission

for

Northern Ireland

Financial Statements

for the 12 months ended

31 March 2023

Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

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

	Note	2022/23 £000	2021/22 £000
Revenue from contracts with customers	4	80	83
Other operating income	4	396	355
Total Operating Income		476	438
Staff Costs	3	(4,297)	(4,467)
Purchase of goods and services	3	(1,459)	(1,818)
Depreciation and amortisation	5	(600)	(123)
Provisions	11	(373)	(199)
Total operating expenditure		(6,729)	(6,607)
Net Operating Expenditure		(6,253)	(6,169)
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure:			
Net gain on revaluation of Plant and Equipment	5	9	4
Comprehensive net expenditure for the year		(6,244)	(6,165)

The notes on pages 93 to 107 form part of these accounts

Statement of Financial Position as at 31 March 2023

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

	Note	2022/23 £000	2021/22 £000
Non-current assets:			
Property plant and equipment	5	1,729	167
Intangible assets	6	47	59
Total non-current assets		1,776	226
Current assets:			
Inventories	9	0	3
Trade and other receivables	9	143	108
Cash and cash equivalents	8	82	120
Total current assets		225	231
Total assets		2,001	457
Current liabilities:			
Trade and other payables	10	(450)	(436)
Finance lease	13.1.2	(480)	0
Total current liabilities		(930)	(436)
Total assets less current liabilities		1,071	21
Non-current liabilities			
Provisions	11	(251)	(154)
Finance Leases	13.1.2	(1,120)	0
Total non-current liabilities		(1,371)	(154)
Total assets less total liabilities		(300)	(133)
Taxpayers' equity and other reserves			
General Fund		(370)	(194)
Revaluation Reserve		70	61
Total equity		(300)	(133)

The financial statements on pages 89 to 92 were approved by the Board on 28/06/2023 and were signed on its behalf by:



Keith Brown
Chief Executive and Accounting Officer.

The notes on pages 93 to 107 form part of these accounts

Statement of Cash Flows for the year ended 31 March 2023

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

	Note	2022-23 £000	2021-22 £000
Cash flows from operating activities			
Net operating expenditure		(6,253)	(6,169)
Adjustments for non-cash transactions			
Depreciation		566	85
Amortisation		34	38
Impairment		0	0
Increase in provisions		373	199
(Increase)/decrease in trade and other receivables		(32)	3
Increase in trade and other payables		14	81
Use of provisions		(276)	(200)
Net impact of IFRS16 Deferred Interest		40	0
Net cash outflow from operating activities		(5,534)	(5,963)
Cash flows from investing activities			
Purchase of plant and equipment	5	(79)	(82)
Purchase of intangible assets	6	(22)	(25)
Payment of loan for property		(480)	0
Net cash outflow from investing activities		(581)	(107)
Cash flows from financing activities			
Financing from TEO		6,077	5,877
Net cash flow from financing activities		6,077	5,877
Net (decrease) in cash and cash equivalents in the period		(38)	(193)
Cash and cash equivalents at the beginning of the period		120	313
Cash and cash equivalents at the end of the period	8	82	120

The notes on pages 93 to 107 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

This statement shows the movement in the year on the different reserves held by the Commission. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the Commission, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2021		98	57	155
Grant from TEO		5,877	Nil	5,877
Comprehensive net expenditure for year		(6,169)	4	(6,165)
Balance at 31 March 2022		(194)	61	(133)
Grant from TEO		6,077	Nil	6,077
Comprehensive net expenditure for year		(6,253)	9	(6,244)
Balance at 31 March 2023		(370)	70	(300)

The notes on pages 93 to 107 form part of these accounts.

Notes to the Account

1. Statement of accounting policies

These financial statements have been prepared in accordance with paragraph 7(2) of the Northern Ireland Act 1998 and the 2022-23 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Equality Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

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

1.2 Non-Current assets

Non-current assets are fully funded by The Executive Office (formerly Office of the First Minister and Deputy First Minister). Plant and equipment have been valued at historic cost revalued by indices published by the National Statistics Office. A capitalisation threshold of £500 has been applied. Intangible assets (computer software and licences) are valued at historic cost.

1.3 Depreciation and Amortisation Rates

Depreciation and amortisation are provided on all non-current assets at rates calculated to write off the cost of each asset over its expected life with rates as follows:

IT Equipment	25-33%
Office Equipment	10-33%
Furniture	10%
Fixtures & Fittings	10-33%
Building	period of lease to July 2026
Intangible Assets	25-33%

1.4 Inventories

The value of inventories of consumables is immaterial and the Commission does attribute value for consumable inventories in the accounts as required.

1.5 Income

All income from operations is credited to the Statement of Comprehensive Net Expenditure. Income is based on full cost recovery of services provided.

1.6 Grant in Aid

Grant in Aid received, used to finance activities and expenditure which support the statutory and other objectives of the Commission, are treated as financing. They are credited to the General Fund because they are regarded as contributions from a controlling party.

1.7 Leased Asset

The Commission adopted IFRS 16 'Leases' with effect from 1 April 2022.

IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

1.8 Financial Instruments

Financial assets and liabilities are recognised on the Statement of Financial Position when the Commission becomes a party to a contractual provision of the instrument. The Commission's financial assets and liabilities are classified as Loans and Receivables and are held at cost which approximates to their fair value because of their short maturities.

1.9 Provisions

The Commission makes provision for liabilities and charges where, at the Statement of Financial Position date, a legal or constructive liability exists (that is a present obligation from past events exists), where the transfer of economic benefits is probable and a reasonable estimate can be made. IAS 37 requires that where the effect of the time value of money is material the amount of a provision should be the present value of the expenditures expected to be required to settle the obligation. Where cash flows have been adjusted for risk, the standard requires the use of a risk free discount rate.

1.10 Legal Fee Provisions

The Commission makes provision for expenditure authorised for legal assistance with letters of commitment to individuals before legal assistance is commissioned to an external provider.

1.11 Pensions

Past and present employees are covered by the provisions of Civil Service Pensions (NI). The CSP (NI) is a non-funded defined benefit scheme which produces its own resource accounts, but the Commission is unable to identify its share of the underlying assets and liabilities.

The most up to date actuarial valuation was completed by Government Actuary's Department (GAD) in March 2019 and these details are available in the CSP (NI) resource accounts.

1.12 VAT

The Commission is not registered for VAT.

1.13 Staff Costs

Under IAS19, Employee Benefits legislation, all staff costs must be recorded as an expense as soon as an organisation is obligated to pay them. This includes the cost of any holiday pay and flexible time owed at the year end.

1.14 Impending application of newly issued accounting standards not yet Effective

There are no newly issued accounting standards which are to be reported in these accounts. The most recently adopted accounting standard relates to IFRS 16 which has been applied from 1st April 2022. There is no other impact from IFRS 17 Insurance Contracts as the Commission does not hold such contracts.

2. Statement of operating costs by function

The Commission can be treated as a single operating segment, however under Schedule 8 para 5(2) of the Northern Ireland Act 1998 it is required to give details of how resources have been divided between the functions previously exercised by the bodies dissolved at the time of its formation.

	Salaries & Associated Costs £000	Programme Costs £000	*Other Costs £000	12 mths to 31/03/2023 Total £000	Salaries & Associated Costs £000	Programme Costs £000	*Other Costs £000	12 mths to 31/03/2022 Total £000
Integrated/ New Areas	1,367	638	365	2,370	1,405	524	323	2,252
Disability	490	115	131	736	547	94	126	767
Religion & Politics	545	20	146	711	565	20	130	715
Gender	294	70	78	442	332	42	76	450
Race	172	10	46	228	175	32	40	247
Statutory Duty	383	0	102	485	397	0	91	488
Resources	593	0	158	751	595	0	137	732
Executive	289	0	77	366	293	0	67	360
Total Costs	4,133	853	1,103	6,089	4,309	712	990	6,011
Members Costs	164	0	0	164	158	0	0	158
Other Costs	0	0	0	0	0	0	0	0
Total	4,297	853	1,103	6,253	4,467	712	990	6,169

* Other costs include general overheads, premises and non-cash costs less income from activities.

3. Expenditure

	2022/23	2021/22
	£000	£000
Staff costs		
Salaries and fees	2,875	2,878
Social Security Cost	294	285
Other pension costs	853	849
Agency	275	455
Rentals under operating leases		
Buildings	0	492
Annual contracts	44	43
Rates	206	204
Fuel	131	86
Facilities Management	171	183
Repairs and Maintenance	95	69
Legal – Non-database Costs	9	22
Education and Promotions	193	182
Other Programme	235	212
Miscellaneous	175	113
Interest on leases	16	0
External Audit Costs*	15	13
Consumables	23	46
Legal Costs	41	96
Staff Related Costs	105	57
Depreciation and Amortisation	600	123
Legal Provision charge	373	199
	6,729	6,607

* External audit remuneration in 2022-23 includes a fee of £1,319 for the National Fraud Initiative carried out in 2022.

The introduction of IFRS 16 from 1 April 2022 reflects a reduction in rent for the building and an increase in depreciation on the building.

4. Income

	2022-23	2021-22
	Total	Total
	£000	£000
Revenue from contracts with customers	80	83
Other operating income	396	355
	476	438

All income is based on full cost recovery. Revenue from contracts with customers relates to Service Level Agreements with other ALBs.. Other operating income relates to offset of premises costs by co-tenants.

5. Property plant and equipment

2022-23	Buildings	Information Technology	Office Equipment	Furniture	Fixtures & Fittings	Total
	£000	£000	£000	£000	£000	£000
Cost/Valuation						
At 1 April 2022	0	607	121	291	364	1,383
IFRS16 opening balance adjustment	2,040	0	0	0	0	2,040
Additions	0	72	0	7	0	79
Disposals	0	0	0	0	0	0
Revaluations	0	41	13	27	13	94
At 31 March 2023	2,040	720	134	325	377	3,596
Depreciation						
At 1 April 2022	0	474	119	291	332	1,216
Charged in year	471	68	1	0	26	566
Disposals	0	0	0	0	0	0
Revaluations	0	31	14	27	13	85
At 31 March 2023	471	573	134	318	371	1,867
Carrying amount at 31 March 2023	1,569	147	0	7	6	1,729
Carrying amount at 31 March 2022	0	133	2	0	32	167
Asset Financing						
Owned	0	147	0	7	6	160
Finance lease	1,569	0	0	0	0	1,569
Carrying amount at 31 March 2023	1,569	147	0	7	6	1,729

Note 5 Continued

2021-22	Information Technology £000	Office Equipment £000	Furniture £000	Fixtures & Fittings £000	Total £000
Cost/Valuation					
At 1 April 2021	533	109	269	336	1,247
Additions	74	0	0	8	82
Disposals	0	0	0	0	0
Revaluations	0	12	22	20	54
At 31 March 2022	607	121	291	364	1,383
Depreciation					
At 1 April 2021	424	104	269	284	1,081
Charged in year	49	4	0	32	85
Disposals	0	0	0	0	0
Revaluations	1	11	22	16	50
At 31 March 2022	474	119	291	332	1,216
Carrying amount at 31 March 2022	133	2	0	32	167
Carrying amount at 31 March 2021	109	5	0	52	166
Asset Financing					
Owned	133	2	0	32	167
Finance lease	0	0	0	0	0
Carrying amount at 31 March 2022	133	2	0	32	167

Plant and equipment are revalued annually by reference to the indices issued by the Office for National Statistics for the different types of assets.

6. Intangible assets

Intangible assets comprise software and licenses.

2022-23	Information Technology	Software Licences	Total
	£000	£000	£000
Cost or Valuation			
At 1 April 2022	29	299	328
Additions	0	22	22
Disposals	0	0	0
At 31 March 2023	29	321	350
Amortisation			
At 1 April 2022	29	240	269
Charged in year	0	34	34
Disposals	0	0	0
At 31 March 2023	29	274	303
Carrying amount at			
31 March 2023	0	47	47
Carrying amount at			
31 March 2022	0	59	59
Asset financing:			
Owned	0	47	47
Finance Leased	0	0	0
Carrying amount at	0	47	47
31 March 2023			

Note 6 Continued

2021-22	Information Technology £000	Software Licences £000	Total £000
Cost or Valuation			
At 1 April 2021	29	274	303
Additions	0	25	25
Impairment	0	0	0
At 31 March 2022	29	299	328
Amortisation			
At 1 April 2021	29	202	231
Charged in year	0	38	38
Disposals	0	0	0
At 31 March 2021	29	240	269
Carrying amount at 31 March 2022	0	59	59
Carrying amount at 31 March 2021	0	72	72
Asset financing:			
Owned	0	59	59
Finance Leased	0	0	0
Carrying amount at 31 March 2022	0	59	59

7. Financial Instruments

As the cash requirements of the Equality Commission are met through Grant-in-Aid provided by The Executive Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

8. Cash and cash equivalents

	2022-23	2021-22
	£000	£000
Balance at 1 April	120	313
Net change in cash and cash equivalents	(38)	(193)
<hr/>		
Balance at 31 March	82	120
The balance at 31 March was held at the Government Banking Service	82	120
Cash in Hand	0	0
<hr/>		
Balance at 31 March	82	120

Reconciliation of liabilities arising from financing activities

	2022	Cash Flows	Net Cash Requirement	Acquisition	Change in Valuation	2023
Lease Liabilities	-	(480)	-	2,040	17	1,577
Total Liabilities from finance activities	-	(480)	-	2,040	17	1,577

9. Trade receivables and other current assets

	2022-23 £000	2021-22 £000
Amounts falling due within one year:		
Inventories	0	3
Prepayments	115	108
Other Receivables	28	0
	<hr/> 143	<hr/> 111

10. Trade payables and other current liabilities

	2022-23 £000	2021-22 £000
Amounts falling due within one year		
Accruals and deferred Income	(450)	(436)
	<hr/> (450)	<hr/> (436)

11. Provisions for liabilities and charges

	Holiday Pay £000	2022-23 Legal Costs £000	Total £000	2021-22 Total £000
Balance at 1 April	11	143	154	155
Provided in the year	0	460	460	249
Provisions not required written back	0	(87)	(87)	(50)
Provisions utilised in the year	0	(276)	(276)	(200)
			<hr/>	<hr/>
Balance at 31 March	11	240	251	154

The Commission makes provision for expenditure authorised for legal assistance before it is committed to an external provider. It is not possible to determine the time period for each case.

A provision has been included in the accounts relating to the potential impact of a number of legal cases involving public bodies in Northern Ireland.

The provision is based on a review of our overtime patterns, for the period from April 2014 to 31 March 2020. This will be reviewed, in light of any changes to the overall legal position. From 1 April 2020, holiday pay for overtime is paid as it is incurred.

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The case was heard in December 2022. As yet, a decision has not issued.

There are still some significant elements of uncertainty around this estimate for a number of reasons:

1. the decision on appeal to the Supreme Court (as detailed above);
2. the outcome of negotiations between NICS and its Trade Unions; and
3. the provision includes a pension element which is based on the current rate per staff member provided by the Government Actuary's Department (GAD). This will require subsequent confirmation.

12. Capital commitments

	2022-23 £000	2021-22 £000
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property plant and equipment	0	0
Intangible assets	0	0

13. Commitments under leases

13.1 Finance Leases

The Commission from 1 April 2022 in line with the accounting treatment IFRS16 has reported a finance lease for the property at Equality Houses. The following commitments are reported over the period of the lease.

13.1.1 Quantitative disclosures around right-of-use assets.

	Buildings	Total
	£000	£000
Right of Use Assets		
As at 1 April 2022	0	0
Impact of IFRS 16	2,040	2,040
Depreciation Expense	(471)	(471)
As at 31 March 2023	1,569	1,569

13.1.2 Quantitative disclosures around lease liabilities

	2022-23	2021-22
	£000	£000
Buildings		
Not later than one year	480	0
Later than one year and not later than five years	1,120	0
Less Interest Value	(23)	0
Present Value of Obligations	1,577	0

13.1.3 Quantitative disclosures around cash flow for leases

	2022-23	2021-22
	£000	£000
Total cash outflow for lease	480	0

14. Other financial commitments

The Commission had no other financial commitments at 31 March 2023 or 31 March 2022.

15. Contingent liabilities disclosed under IAS 37

As at 31 March 2023 ECNI has noted a potential contingent liability for costs, which may be incurred, should it be required to return the structure of the building it leases to its state on acquisition, at the end of the current lease on 31 July 2026, or at some further future date. The liability will be subject to negotiation and a reliable estimate of the amount cannot be made at the balance sheet date. ECNI has obtained a report from surveyors which provided a range of possible estimates in that eventuality. The scope of any restoration required is not yet clear, and the surveyor is being asked to address further queries. Neither is it yet legally clear whether the Commission has any liability for meeting such costs. The Commission is seeking to further clarify the position with Land and Property Services, our legal advisors and TEO. As at 31 March 2023 there were no other contingent liabilities.

16. Related-party transactions

The Equality Commission for Northern Ireland is a non-departmental public body sponsored by The Executive Office (TEO). TEO is regarded as a related party with which the Commission has had various material transactions during the year.

In addition, the Commission has had various material transactions with other central government bodies:

- TEO
(£6,077,000 of which £0 was outstanding at the year-end),
- the Northern Ireland Commission for Children and Young People
(£177,830 of which £0 was outstanding at the year-end),
- the Commission for Victims and Survivors
(£101,279 of which £5,260 was outstanding at the year-end),
- the Northern Ireland Human Rights Commission
(£26,488 of which £0 was outstanding at the year-end),
- the Commissioner for Older People Northern Ireland
(£123,309 of which £0 was outstanding at the year-end),
- the Northern Ireland Judicial Appointments Commission
(£1,380 of which £0 was outstanding at the year-end),
- the Community Relations Council for Northern Ireland
(£126,949 of which £0 was outstanding at the year-end).

No Commissioner or key management executive has undertaken any material transactions with the Equality Commission during the year.

There were no other related party transactions.

17. Third-party assets

The Commission had no third-party assets at 31 March 2023 or 31 March 2022.

18. Events after the Reporting Period

There were no events after the reporting period impacting on these statements.

Date of authorisation for issue

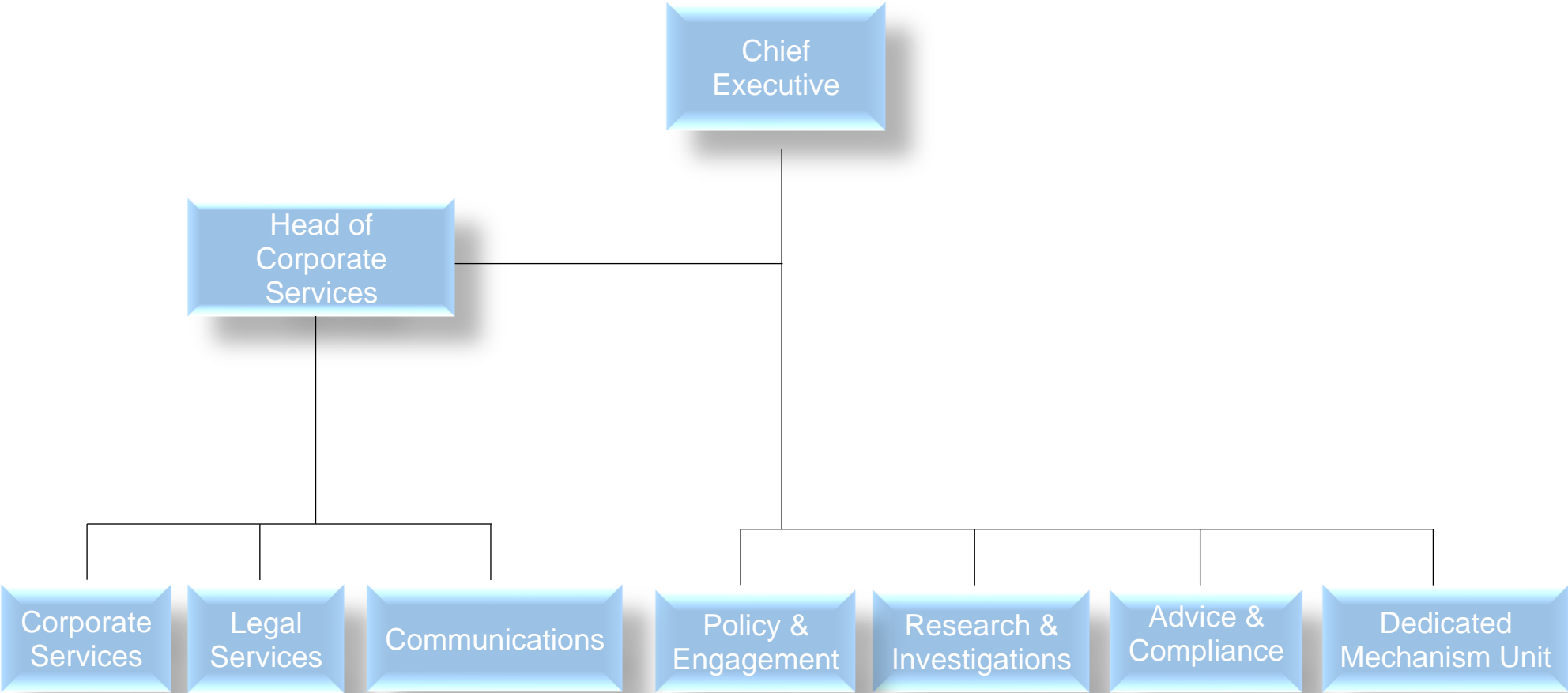
The Accounting Officer authorised the issue of these financial statements on 30 June 2023.

Appendix 1

Performance Delivery against planned objectives 2022-23

Strategic priorities	RAG status against Key actions				
	Green	Green Amber	Amber	Red	Total
Working for a stronger legal and policy framework for Equality	6	3			9
Using our powers to combat discrimination and promote equality of opportunity	6	1			7
Safeguarding our rights protections in a changing Europe	5				5
Promoting equal access to and equal opportunities for all at work	4				4
Addressing inequalities in educational attainment and tackling bullying		2	1		3
Resourcing the Plan	5	2	2		9
Totals	26	8	3	0	37

Organisation Structure Chart



ISBN: 978-1-5286-4284-2
E-Number: E02934554