

Equality Commission

FOR NORTHERN IRELAND

EQUALITY COMMISSION FOR NORTHERN IRELAND

**ANNUAL REPORT AND ACCOUNTS
2023 – 2024**

HC 163

Equality Commission for Northern Ireland

Annual Report and Accounts
for the year ended 31 March 2024

Laid before the Houses of Parliament
by the Secretary of State for Northern Ireland
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CHIEF COMMISSIONER'S FOREWORD

This year, the Equality Commission will mark its 25th anniversary.

Under the Northern Ireland Act 1998, the Commission was established in October 1999, to fulfil one of the commitments given in the Belfast/Good Friday agreement. The Commission was the first equality body in the United Kingdom with a unified remit covering all aspects of discrimination and equality.

It was a time of great change for everyone in Northern Ireland, with the introduction of a new political context and the prospect of a more peaceful society. Having all equality responsibilities brought together in one Commission broke new ground in the history of equality legislation in the United Kingdom.

The creation of the Equality Commission was a statement of intent for a new society based on equality rights and protections. It has been a forerunner for other jurisdictions to follow, focusing on improving people's lives by providing protection against discrimination and striving for equality for all.

25 years on, there has been progress. We have fairer participation in our workplaces and enquiries on religious/political discrimination to the Commission are at their lowest level than at any time during our 25 years. Many employers have adopted good employment practices recognising the importance of being open to and inclusive of difference.

Progress has been made towards the Agreement's commitment to full and equal political participation of women, we have more women in the Northern Ireland Assembly and two women holding our highest political offices.

Disabled people are more visible and active in our society. The lesbian and gay community are more out and proud than ever before. We have seen the introduction of protections on age and sexual orientation.

Over the course of the last 25 years, we have seen an increase in people from other countries calling Northern Ireland their home – a positive affirmation of the peace process. However, 25 years on, challenges remain. Within the Belfast/Good Friday Agreement work remains to be done to fulfil all commitments.

Sectarianism and racism are alive and kicking in Northern Ireland, both occupy top spots in the hate crime tables. Our Transgender community face increasing incidents of hate crime. Our employment rate for disabled people is the lowest in the UK.

Once a beacon for progressive equality legislation, Northern Ireland has now fallen behind the rest of Great Britain and Ireland in terms of legislation to safeguard equality rights.

Unlike our near neighbours, we have no legal protections against age discrimination in the provisions of goods, facilities, and services, we have significant gaps across many pieces of our equality legislation and the introduction of a Single Equality Act remains a distant dream. Policy and law makers struggle to ensure that equality considerations are central to decision-making here.

Leaving the EU has been a challenge. We are monitoring compliance with the Article 2 commitments in the Windsor Framework to ensure that there is no reduction in equality protections in NI and remain committed to using our new Article 2 powers.

Our vision remains for a fully inclusive society, whose benefits are accessible to all, which is free from discrimination, and makes equality a priority for everyone in Northern Ireland.

Finally, I wish to thank my fellow Commissioners and Commission staff who continue to work tirelessly to further equality of opportunity and good relations in Northern Ireland. All of you, past and present, have my deep gratitude for the hours and the effort you have put into the Commission's work over the past twenty-five years.

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 2023-24, 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 (UNCPRD) with the role of promoting, protecting and monitoring the implementation of the Convention.

Under the UK-EU Withdrawal Agreement, the UK Government 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, the Equality Commission and the Northern Ireland Human Rights Commission (NIHRC) have powers and responsibilities under Schedule 3 of the EU (Withdrawal Agreement) Act 2020. This Act amended the Northern Ireland Act 1998 and conferred additional powers and duties on the Commission to monitor, advise, report on and enforce the UK’s adherence to its commitment.

In February 2023 the UK and EU announced a new ‘Windsor Framework’ to make changes to the Protocol, including the introduction of a new ‘Stormont Brake’ mechanism. These changes were subsequently introduced. No changes were made to the text of Article 2 of the original Protocol.

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 Corporate 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 2023-24

This year marked the 25th anniversary of the Belfast (Good Friday) Agreement. However, the political uncertainty, over whether an Executive would be re-established, was the backdrop against which the Commission operated. Driven by this uncertainty an already difficult financial position was made worse.

As was anticipated last year, the impact of post Brexit arrangements for the governance of Northern Ireland and wider cost of living increases, particularly on fuel costs, continued to be felt. Although the restoration of the Executive in February 2024 and the financial package, which helps underpin it, were welcome developments, the political and financial environment for the delivery of public services, particularly those focused on vulnerable groups and minorities, will be challenging.

The Commission received an indicative Resource Budget allocation in late April 2023 and was advised that, for planning purposes, Arm's Length Bodies (ALBs), should continue to plan for an outcome for 2023-24 equivalent to final budget 2022-23 less 10%.

This reduction was confirmed with the notification of the opening budget allocation in late June. The revised budget allocation in late June made only technical adjustments to the overall resource position and it was not until January 2024 that some additional funding was able to be made available, following a Winter Monitoring exercise. In March 2024 further funding was made available to enable ALBs to enable them to provide for an increased amount for back pay for staff from August 2023 onwards, due the announcement of an increased pay offer for civil servants.

It is both the continued reduction in the Commission's core funding, now over many years and the uncertainty of in-year funding that makes financial management and service delivery so difficult for the Commission. Initial indications for 2024-25 mean that both of these will continue into the new financial year.

For more than a decade budget reductions have meant massive and chronic reductions in staffing levels. This is due to the fact that staffing costs make up two-thirds of the Commission's overall budget.

Following the departure of its Chief Executive at the end of the financial year, interim arrangements have been 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 was ongoing.

The final quarter of the business year also saw a major challenge to business continuity, resulting from the loss of the Commission's IT team. Following engagement with TEO and the Department of Finance's Construction and Procurement Directorate (CPD), a third-party contract has been put in place to ensure continuity of support throughout the new financial year. During 2024-25 a business case for a longer-term solution will be prepared.

Our responsibilities under Article 2 of the NI Protocol (now Windsor Framework) continued to be a significant and high profile area of work for the Commission.

Although working in a very difficult financial environment and facing significant challenges, particularly to business continuity, this review of performance, and the further detail contained in this Annual Report, should continue to provide assurance to stakeholders of the resilience and robustness of the Commission's governance structures and arrangements for financial control and risk management.

This was the second year of the Commission's Corporate Plan 2022-25. In July 2022, in the absence of an Executive, the TEO Board approved the Corporate Plan and in September 2023, the Business Plan for 2023-24.

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. A total of 30 objectives were developed across the six priority areas.

Of these key objectives: 21 were achieved, or substantial progress was made towards a longer-term corporate plan objective and seven were partly achieved, where performance was close to targeted outcome or satisfactory progress was being made to the longer-term objective. In one area progress was substantially less than planned, primarily as a result of no Executive being in place and the loss of key staff. In one case, due to budget uncertainty and other work pressures, it was not possible to complete an Investor in People accreditation.

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. 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. 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 2024 and other results for this year are set out in detail in our Financial Statements at page 98. The Accounting Officer authorised these financial statements for issue on 27 June 2024.

The Financial Reporting Manual (FRoM) requires the Commission to treat grant-in-aid as financing rather than income. This year, £6,373k (2022-23, £6,077k) was received from TEO, including £1,101k, for work on the dedicated mechanism arrangements.

The Commission showed an increase in income from its activities. Income from activities was £342k this year, which compares with £307k last year. This increase was the result of an increase in the reimbursement from the other organisations sharing Equality House for increased rates and other premises related costs.

Net expenditure for the year was £7,122k (2022-23, £6,253k). The increase mainly resulted from increased costs attributable to providing for the anticipated pay increase dating from August 2023 and the future cost of dilapidations, should we leave Equality House in August 2026.

There was a large decrease in Taxpayers' Equity. The deficit rose this year from £300k last year to £1,044k at 31 March 2024. Again, this is due to the provision for future costs of the dilapidations and pay increase, which did not require an increase in cash this year.

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 across the Commission DEL resource and DEL Capital totals the outturn was an underspend of 1.3%. The Commission had an underutilised non-resource (non cash) budget due to a reduced need in its depreciation budget given the Commission's reduced asset base.

Going concern

The Equality Commission operates as a going concern. It is financed by funding from The Executive Office. The Commission has been advised to plan on the basis of no uplift on the 2023-24 opening Resource allocation. Confirmation of its opening budget will be provided, following the Executive's agreement of the budget and the passing of a Budget Act. The Commission has no significant liabilities that cannot be funded over the coming period.

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 2023-24 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

In the face of the gap, which has widened between Northern Ireland's legal protections and those in the rest of the United Kingdom and the impact of the absence of a functioning executive for long periods, under the heading *Make Equality a Priority*, the Commission, has campaigned to make addressing this a priority for our legislators in Stormont and Westminster.

Leaving the European Union (EU) has increased the risk of a further divergence between ourselves and EU equality standards. Jointly, with the Irish Human Rights and Equality Commission (IHREC) and the Northern Ireland Human Rights Commission (NIHRC), the Equality Commission has raised concerns about increasing divergence of rights between Northern Ireland and Ireland, which is not in keeping with the broad expectation of equivalence in rights protection set out in the Belfast/Good Friday Agreement 1998. In 2022, the three Commissions published a report, *The Impact of Brexit on the Divergence of Rights and Best Practice on the Island of Ireland*. This research was updated this year and an updated report should be published later in 2024.

This year the Commission continued to lobby for the updating and harmonisation of Northern Ireland's equality provisions, through engagement with senior representatives of Northern Ireland's political parties, senior Government officials and wider stakeholders. The Commission is particularly concerned about the lack of protection for older people in accessing goods, facilities and services and the need for improvement in the protection against racial discrimination and for disabled people.

Building on the work undertaken last year, we continued to press for race law reform so as to strengthen rights here for minority ethnic people. We are beginning to see some early progress in this area and this will be priority focus of our work with the new Executive.

Racial equality

In July 2023, the Council of Ministers of the Council of Europe called for the UK Government to implement a series of recommendations, under the Framework Convention for the Protection of National Minorities (FCNM) to more effectively guarantee national minorities the right to equality before the law by adopting comprehensive equality legislation for Northern Ireland and by harmonising protection across the UK; to review the Northern Ireland Race Equality Strategy 2015-2025; draw-up a strategy to combat antigypsyism for Northern Ireland. Of its fourteen recommendations, half specifically mentioned Northern Ireland; most reflecting the Commission's own recommendations, made over many years. These FCNM recommendations will help structure our work in this area over the period of the Commission's next Corporate Plan.

In the context of the ongoing TEO consultation on race law reform, our engagement with sector representatives showed a high level of agreement with Commission recommendations for change. While awaiting publication of a summary of responses to the consultation, we will continue to build support for the changes needed.

Removal of the Teachers exception

On 12 May 2024, the Fair Employment (Schools Teachers) Act (NI) 2022, enacted two years previously, came into effect and revokes the remaining part of the "teachers' exception" provided by Article 71 of the Fair Employment and Treatment (NI) Order (FETO)1998.

Since the passing of the Act, Commission staff have engaged with TEO and the Department of Education to clarify the Act's provisions and ensure the effective extension of FETO coverage. TEO has now confirmed its advice in relation to the transitional arrangements and has drafted the Fair Employment (Monitoring) Regulations (Amendment) Order (NI) 2024 (March 2024) which we are currently considering.

During this business year the Commission continued to work with TEO, the Department of Education, the Education Authority (EA), the Council for Catholic Maintained Schools (CCMS) and other key stakeholders, including trade union representatives, to support the sector in its preparations for commencement.

Working with the Education Authority, all schools in Northern Ireland were advised of the legislative changes, in respect of the commencement of the Act and its implications with regard to the FETO duties and recruitment and selection practices for schoolteachers.

The Commission has also commenced its advice to schools that are required to register with the Commission prior to the enactment of the Act. This will continue into 2024-25. Recruitment and selection guidance for schools was published and work has commenced to promote it.

TEO has advised that the business case, prepared by the Commission, for additional resources to undertake this work, during 2024-25 and in future years, is under consideration.

Measuring Equality in Northern Ireland

The Commission reached a significant milestone this year in its programme for Measuring Equality in Northern Ireland. The agreed Framework was populated and the data identified and collated for the measures was analysed for six areas of life in Northern Ireland. – Communities that are welcoming and inclusive, Education, Employment, Health and social care, Participation in public life and Standards of living and Housing. This equality data resource, will be published for use by a wide range of stakeholders and used to inform the Commission's work over the coming year. During the year we continued to engage with NISRA and other key stakeholders on the imperatives for more and better equality data.

The wider policy framework

The absence of the Executive for most of the year, continued to have 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 to some extent. In the early months of the return of the new Executive there have been positive signs of fresh impetus into progressing this work.

In the absence of the Executive some progress on consultation was made in areas such as the Violence Against Women and Girls (VAWG) Strategy, the Domestic and Social Violence Strategy and Hate Crime Phase 1 consultation.

Budget 2023-24

The NI Secretary of State announced the 2023-24 NI Budget on 27 April 2023, requiring significant reductions across all Departmental budgets. These reductions and the public debate around them impacted, not only on the Commission's work programme, but on service delivery across the public and voluntary and community sectors in Northern Ireland, with many of the reductions impacting most severely on people in some of the section 75 protected groups and other vulnerable groups across the community. Accordingly, we reprioritised our plans for policy, advisory and communications work in response.

Reaching out to the voluntary and community sector, with NICVA, we hosted a conference, attended by more than 120 key stakeholders, to voice concerns. The Commission's analysis of the impact of reductions was published and shared across social media. All of this work was underpinned by our section 75 advice work and responses to equality impact assessments produced by Government Departments. This work will continue throughout the coming year with regard to future budgeting.

A substantial programme of work was undertaken on advising Departments on the application of their Section 75 duties to the allocation of their budgets for 2023-2024. This included writing to the Head of the Civil Service and Permanent Secretaries, delivering presentations to Board members and other senior leaders and providing workshops to other staff. The Commission also responded to a number of budget screenings and equality impact assessments (EQIA) and other reports, produced by Departments and other public authorities. The 2023-24 Budget for Northern Ireland is now the subject of a judicial review taken by the Children's Law Centre, during the course of which the Commission was joined in the proceedings as a respondent. At the year-end the proceedings were ongoing.

Some of our policy work on education was also reprioritised to allow the Commission to respond to developments in the area of Special Educational Needs (SEN) provision. SEN was not included in the year start Business Plan 2023-24. The publication of the Independent Review of Special Educational Needs (SEN) Services and Processes, the establishment of a SEN Reform group, and potential JRs around the impact of budget cuts on SEN provision combined to drive our decision to reallocate some public policy resource to this area. As a result, staff are working to collate, compile and update Commission policy positions in this area.

Work did continue on rebuilding connections and raising awareness of key Commission recommendations about addressing bullying in schools and in November a response was prepared for the Department of Education consultation on the Relationships & Sexuality Education (RSE) opt-out provisions. In February 2024, the Commission approved and updated Childcare and Early Learning recommendations, which were published before the year-end. The Commission also uses its Section 75 work, not only to ensure compliance but also, to improve policy making more widely. This year 29 public authorities were advised, covering 79 policies. This included strategic equality assessments covering key areas such as race law reform, violence against women and girls, business plans and organizational restructuring, social inclusion strategies, the civil contingencies framework and many others.

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 (UNCRPD), with the role of promoting, protecting and monitoring the implementation of the Convention. Ahead of the March 2024 UNCRPD Inquiry (social protection) Hearing, the Commission, NIHRC and representatives of the IMNI Disability Stakeholder group, provided evidence directly into the UN Inquiry Hearing in Geneva.

In advance of the formal session in Geneva, ECNI convened a successful virtual event bringing together UN rapporteurs with disability stakeholders in Northern Ireland.

The Commission made a written submission to the COVID-19 Public Inquiry, which took place during May 2024.

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:

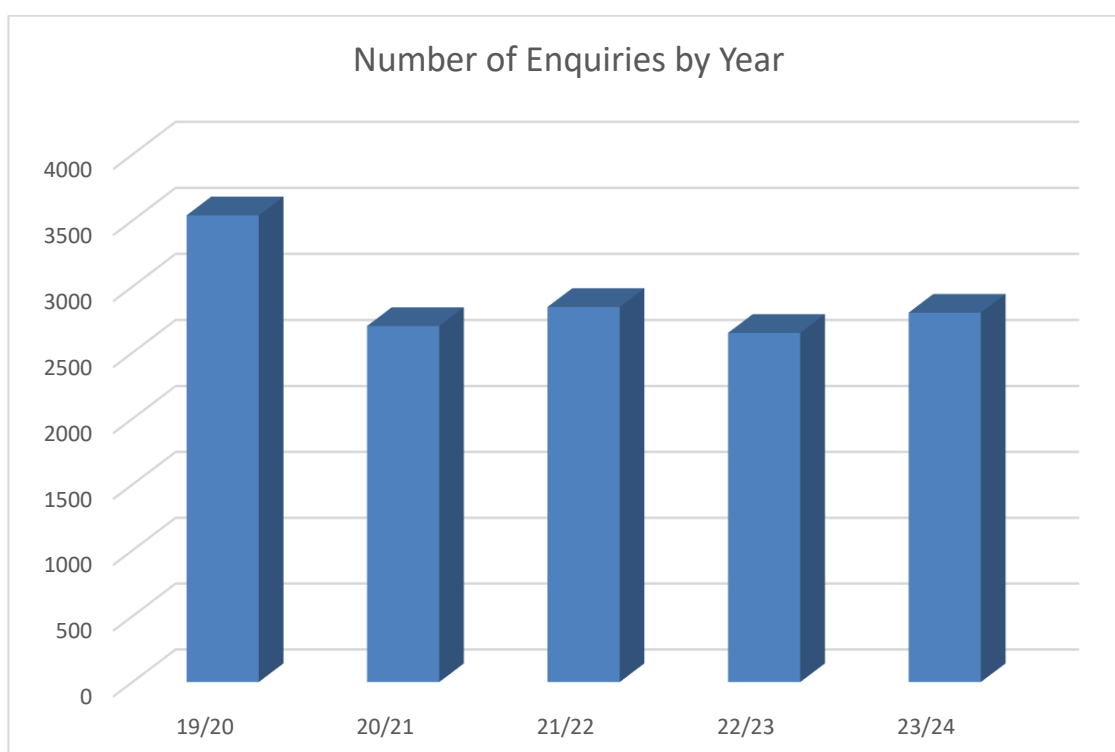
- advising and assisting with regard to complaints of discrimination over each of the grounds covered by the anti-discrimination provisions;
- a number of duties with respect to Section 75 of the Northern Ireland Act 1998;

- 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

During 2023-24 advice was provided in relation to 2,803 enquiries, an increase on last year's figure of 2,650. The level of enquiries received has still not returned to pre pandemic levels.



Of the enquiries received during this year, covered by the Commission's remit, including hybrid enquiries (last year's figures in brackets):

- 55.5% (52%) were about disability discrimination, including SENDO;
- 19.5% (21.6%) were about sex discrimination;
- 9.5% (10.1%) were about racial discrimination;
- 7.5% (6.8%) were about age discrimination;
- 6.8% (7.8%) were about religious/political discrimination; and
- 1.2% (1.5%) were about sexual orientation discrimination.

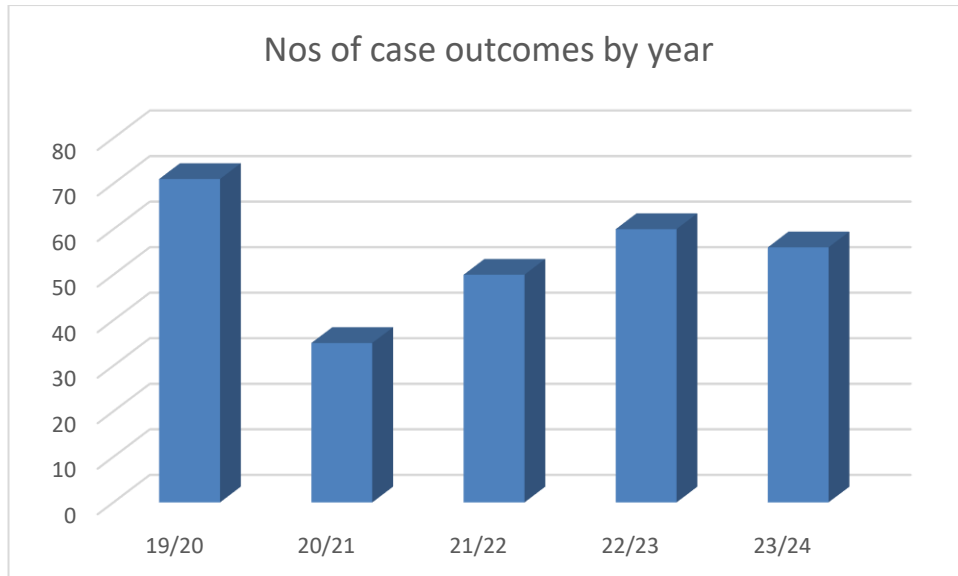
Disability discrimination remains the largest ground of enquiry by quite some margin, with sex discrimination following. Race, age and religious/political discrimination have altered position over recent years, with slight changes in percentages. Enquiries about discrimination on grounds of sexual orientation remain low.

Employment remains the single largest area of enquiry, with 70% (68%) of enquiries relating to this field. This is followed by Goods, Facilities and Services enquiries, which made up 20% (21%) of enquiries and then education at 5%, unchanged from last year, and other complaints making up the balance.

In 2023-24, the Commission received 366 applications for assistance (AFAs). This was a 27% increase on the 289 applications for assistance received in 2022-23.

During the year, 300 applications for assistance were considered by the Commission's Legal Funding Committees, an increase on last year's 256. Of the 300, 63 (21%) were granted assistance. This compares to last year's figure of 63 (24.6%).

By the end of the year, 58 assisted cases reached an outcome. This compares to 60 cases having reached an outcome in 2022-23.



Four judgements were received in assisted cases, two of which were dismissed and two - one of which involved four individuals - were successful. The Court of Appeal delivered a written judgement in the disability discrimination case of Kelly –v – Department for Communities. This case clarified the protection for individuals with autism under the Disability Discrimination Act 1995 as amended by the Autism (NI) Act 2011. The oral judgement had been delivered in 2022 -23.

One of the successful cases was brought in the County Court by an Irish Traveller family who were asked to leave a restaurant. They alleged they were told that the reason they had to leave was because of difficulties the restaurant had with other Travellers. The County Court upheld their allegation of unlawful race discrimination and awarded each of the four family members £5,000 compensation for injury to feelings.

This year settlements were reached in 38 assisted cases. Compensation of £810,655 was recovered for individuals, along with settlement terms including remedial action. This compares with 44 settlements for last year with a total compensation of £394,039.

Twenty-four settlements covering 36 complaints were referred to Advice and Compliance in 2023-24. Of these the terms have been met in 16 of these cases with work ongoing with the remaining eight employers or service providers. In addition, nine of the ten settlements that had been referred to Advice & Compliance prior to this business year have now met their settlement terms.

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 of the duties under review

During this year a further public authority was designated for the purposes of Section 75 of the NI Act 1998. This was the Independent Commission for Reconciliation and Information Recovery (ICRIR).

By year end, of the 161 designated public authorities, 145 are required to have an equality scheme, and 143 had an equality scheme in place. The two remaining public authorities are progressing their work to put in place an equality scheme, one is consulting on its draft equality scheme (ICRIR) and the other public authority, the Commissioner for Survivors of Institutional Childhood Abuse (COSICA) is preparing to consult on its draft scheme.

This year, we provided advice to 20 public authorities on the review of their equality schemes. None of the equality schemes reviewed contained substantive changes to their previous schemes (i.e. changes to their arrangements) and were therefore not required to put in place a new equality scheme. Advice was also provided to one public authority in relation to updating its equality scheme.

Section 75 annual progress reports (APR) for 2022-23 were requested from 143 public authorities (PA) required to submit their APR by the end of August. By the end of March 2024 131 PAs had submitted their APR (92%).

Feedback was provided to 53 public authorities on their 2022-23 APRs. This compares to 40 in the previous year. Feedback was provided to nine PAs on their 2021-22 annual progress reports, given late submission and to 14 PAs to assist them to complete and submit their 2022-23 APRs.

Advice to Public Authorities

In addition to work on the 2023-24 budget, reported above, this year the Commission continued its engagement to improve the application of the Section 75 duties across Government Departments and other public bodies more generally. Of necessity, our Section 75 work is focused on larger public authorities, such as Government Departments and the larger areas of the public sector, such as local Councils, health and education.

The Commission also responded to 29 public authorities with regard to the application of their Section 75 duties to 79 public policies. Advice was provided to the Governmental Departmental Practitioners Group on reviewing Section 75 action plans and staff responded to eight consultations on Section 75 action plans.

To extend our reach, during this year a training video for public authorities, on how to conduct an EQIA, was developed for promotion in 2024. This augments the screening video which has been widely viewed and has received positive feedback, since its launch last year.

The Commission also worked with the NICS's Centre for Applied Learning (CAL) and TEO, to further develop a programme of Section 75 training with three webinars delivered in this year. In addition, there were twelve Section 75 training sessions delivered on the Section 75 duties, attended by a total of 752 representatives from 498 public authorities.

Complaints and Investigations

Under Schedule 9, Paragraph 10 of the Northern Ireland Act 1998, the Commission considers complaints of non-compliance with an Equality Scheme, made against a public authority. It may investigate such complaints. Under paragraph 11, it can investigate public authority compliance with an Equality Scheme on its own initiative.

This year, advice was provided in response to 44 enquiries (41 in 2022-23) about Equality Scheme compliance and complaints under Paragraph 10. Six written complaints, made under Paragraph 10, were received by the Commission by 31 March 2024 (nine in 2022-23).

The Statutory Duty Investigations Committee (SDIC) considered and decided on five Paragraph 10 complaints during 2023-24, (14 in 2022-23) in terms of whether to investigate the complaint or give reasons for not investigating. The Committee authorised two Paragraph 10 investigations during 2023-24. Both of these investigations are underway. Four requests for review of Committee decisions were considered during 2023-24. Three of those requests for review were received this year. In all cases the Committee decided there were no grounds to review its decisions.

This year the Committee considered information presented to it in relation to two potential Paragraph 11 investigations. One potential investigation, under Paragraph 11, was under consideration at the year end. Following further consideration of a potential Paragraph 11 investigation originating in 2022-23, the Commission decided there was no basis for investigation.

This year, the Commission considered the action taken to address the recommendations made following the conclusion of three Investigations in the previous year. In two cases, the Commission considered that the action taken on the recommendations was appropriate and timely. As the other public authority was not covered by the statutory provisions at paragraph 11 (3) of Schedule 9, the actions taken by it were noted.

Public Sector Disability Duty

Of the 145 public authorities required to have a Disability Action Plan (DAP), 143 (98.6%) had a DAP and two did not have a finalised DAP. One was only designated this year and at the year-end had drafted a DAP. The other, COSICA, a small public authority, has yet to develop a DAP.

This year, advice was provided to 38 public authorities to improve their disability action measures. By year-end, nine public authorities had revised and updated their DAP, taking account of our advice.

Fair Employment Monitoring and Review

Fair Employment monitoring is a continuous process throughout the year with specified public authorities and registered concerns with registration dates in different months and a return date four months after their registration. There is therefore a time delay with receipt and authorisation, which crosses the calendar and business year.

Covid severely impacted on the monitoring process of many registered employers, causing a backlog, which took some time to address. The backlog of monitoring return forms (MRF) to be received and inputted has now been dealt with and progress has been made with validating and authorising received monitoring forms.

4,020 monitoring forms covering 2022, 2023 and 2024 have been received to date this year. Authorisation will continue throughout the coming year.

Monitoring Return Forms (MRF)	2021	2022	2023	2024	TOTAL
Total MRFs due / *to date	3,813	3,837	3,864	1,372*	
Already received	3,808	3,628	247	0	
Received in 2023-24	0	204	3,536	280	4,020
Authorised in 2023-24	65	2,185	1,784	2	4,036
Remaining to be authorised	0	0	1,928	278	2,206
Not submitted / Still to be submitted	5	5	81	1,092	1,183

Of seven employers that did not submit a 2021 MRF, two have been removed from the register, one due to insolvency and the other because its employee numbers were below the level requiring registration. Information on the remaining five employers that did not submit their 2021 monitoring return forms has been forwarded to the Commission Solicitor and they are due to be prosecuted in the Magistrates Court.

These five employers did not submit their 2022 MRF. By year end, a further employer had not submitted its 2022 MRF and information will be forwarded to the Commission Solicitor on this employer for prosecution.

During the year, staff made 21,511 email and telephone contacts with employers re compliance and delivered 30 workshops on completion of a monitoring return form. This compares with 22,767 contacts and 27 workshops in the previous year.

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 2023-24, the Commission requested 58 Article 55 Reviews, of which 39 were submitted. This compares with figures of 93 and 53, respectively for 2022-23. In addition, two employers voluntarily submitted their Article 55 Reviews. The 41 reviews submitted were all audited and all were in compliance with the requirements. Feedback to the organisations was provided.

Advice was also provided to 35 private sector employers and five public authorities, through follow-up on Article 55 Reviews and affirmative action measures. The comparative figures for 2022-23 were 44 and five. Staff delivered 30 workshops, 16 in 2022-23, to help employers complete their Article 55 reviews.

Annual Summary of Monitoring Returns

The Fair Employment Monitoring Report No.33, to provide information on the community background of the monitored workforce based on those returns made during 2022, was delayed this year and is due for publication early in the new financial year.

Employer Guidance and Training

At the core of the advisory services is a confidential enquiry line and training services. In this year we dealt with over 2,700 enquiries from employers and service providers on a range of issues, including recruitment and selection, disability and reasonable adjustments.

Thirty employer training webinars were delivered, reaching 1,029 participants from almost 732 employers. The topics covered included *Recruiting Fairly, Disability Employability, Line manager training, the Reasonable Steps Defence, Race Equality and Age Equality*. Comparable figures for 2022-23 were 39 training sessions with 642 attendees from 423 employers. Most of this work is now delivered on-line. Five training sessions were delivered on harassment with the Labour Relations Agency (282 attendees, 198 employers). The Commission also continued its work with the Business in the Community Age Network, delivering two sessions in this year to 75 individuals.

We also met with the Civil Service Commissioners to provide an overview of the positive and affirmative action equality provisions.

Specific advice was provided on over 40 employer and service provision policies across a range of employers and public authorities. These included policy development arising from settlements, including SEN related policies, policies that apply across the NICS and in the local government sector. An example of the impact of Commission advice is the NICS revising its methodology for a large recruitment competition for Administrative Officers. Equality advice is also provided by Commission representation on a wide range of working groups and fora across the public and private sectors.

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.

At the forefront of this work is the monitoring and reporting on compliance with the Article 2 commitment by the UK Government in the Windsor Framework and the use of our legal powers, including advising and assisting individuals, and intervening in legal cases in respect of alleged breaches of Article 2.

During this year, the Joint Dedicated Mechanism annual report, on the implementation of Article 2 during 2022-23, was produced and launched. As required, the report was sent to the Secretary of State NI and TEO for their reply. As yet, there has been no substantive response to the report's recommendations. Having reviewed progress on the delivery of the Commission's 2021-22 report recommendations, it is clear that whilst a small number had been progressed by Government, the vast majority have only been partially progressed or not progressed. It will be noted that the lack of progress of many of these recommendations relate to the lack of a NI Executive being in place. Evidence of effective joint working with NIHRC and IHREC included finalisation and publication of the joint three Commission annual report 2022-23.

The risk of non-compliance is identified and recommendations for action prepared in the submissions the Commission makes, either separately or jointly with NIHRC, to legislatures. This year the Commission made submissions to the House of Lords or its sub-committees on the Windsor Framework, on the Retained EU Law Act, regulatory divergence, the Safety of Rwanda Bill, Data Protection and Digital Information Bill and the Illegal Immigration Bill. A joint ECNI/NIHRC briefing paper on the EU Pay Transparency Directive was published. Together with the IHREC and NIHRC, our joint recommendations, on divergence of rights on the island of Ireland, were raised in a submission and evidence session with Oireachtas Committee on the Implementation of the Belfast/Good Friday Agreement.

We understand that the UK Government agrees with our recommendations on the need to keep pace with the draft EU Directives on binding standards for equality bodies, if adopted by the EU. We look forward to the necessary changes being progressed.

A key part of this work is securing changes to the procedures underlying the legislative process, to ensure that Parliament can effectively scrutinise its work for potential Article 2 impacts. It was therefore welcome to note that the UK Government has taken initial steps to change, and has committed to make further changes relating to its procedures on preparing Explanatory Memoranda on draft legislation and updating Cabinet Office Guidance in line with recommendations in ECNI legislative scrutiny research.

On 22 May 2023, the NI Court of Appeal delivered its judgment in respect of the appeal by SPUC Pro-Life Limited (SPUC) against the judgment of Colton J in the NI High Court, dismissing its challenge to the validity and lawfulness of the Abortion (Northern Ireland) Regulations 2021. An important aspect of SPUC's case concerned Article 2 of the Protocol (Windsor Framework) and the Commission intervened, as it had done in the High Court, to assist the Court on the correct interpretation of Article 2 in the context of the case. The appeal was dismissed and the judgment of Colton J was affirmed.

The Court of Appeal's findings in terms of the test for establishing a breach of Article 2 was aligned to the ECNI's submissions, and the Court of Appeal's judgment aligned with the points raised by the ECNI in its intervention. The NI Court of Appeal also referenced the value of the joint ECNI/NIHRC working paper on the scope of Article 2. This was the first time that Article 2 was subject to extensive judicial interpretation by the NI Court of Appeal and is evidence of a successful judicial review intervention by the ECNI.

The outcome of the Commission's intervention in the High Court judicial review proceedings in the *Angesom* case in Q3 aligned with the submissions made by ECNI in several key respects, as regards the scope and application of Article 2. There was also a successful intervention by ECNI in the High Court judicial review proceedings in the cases challenging the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (Legacy Act). The judgment again aligned with ECNI's submissions made as regards the scope and application of Article 2. This included the test for establishing a breach of Article 2 and the remedies available where Article 2 is breached.

There was a successful conclusion to an immigration case before the Immigration Appeals Tribunal in relation to an individual who had applied to ECNI for assistance in relation to Article 2. Advice was provided to queries from fifteen individuals relating to Article 2. This figure was the same as last year.

Conducting research and developing policy recommendations based on the findings remains a key aspect of ECNI's role as part of the Dedicated Mechanism. This year research on the impact of Brexit on minority ethnic and migrant people was launched and policy recommendations developed.

Research on impact of Brexit on women was launched at a conference in March 2024. Awareness of the research was also raised at an event organised by ECNI in conjunction with the Irish Consulate, the National Committee on American Foreign Policy and the University of Newcastle in New York in March 2024 and during meetings with the Chief Commissioner during her visit to New York, including with the Irish Ambassador to the UN.

At the year-end work was being completed on an update report of the Dedicated Mechanism's work, led by ECNI, on Divergence of Rights on the Island of Ireland.

During the year, ECNI undertook a further public awareness survey on Article 2. The survey found that there was a considerable increase in awareness regarding the provision of legal advice and assistance by ECNI and NIHRC. Further, a substantial proportion of respondents (75%) indicated that the equality and human rights protections included in the Windsor Framework were important to them. Worryingly, there was an increase in the proportion of respondents who thought their equality and/or human rights have already been reduced as a result of Brexit (53%).

The Commission's Dedicated Mechanism Unit (DMU) also inputs into other aspects of the Commission's policy and advisory work.

To increase awareness of the importance of Article 2 and the Commission's role and remit in protecting rights after Brexit, during the year the Commission ran a digital advertising campaign, using the slogan 'No Matter What'. From May to August 2023, it ran across multiple social media platforms. The Campaign targeted specific protected equality groups including race, disability, age, and sexual orientation with bespoke advertising created for each category. The campaign supported a programme of outreach. Engagement was carried out across Northern Ireland in relation to the Brexit and race research and resulting race positions. Engagement sessions were held with ethnic minority groups including the Migrant Centre NI in Lurgan, the Armagh Roma Support Group, the Strabane Ethnic Community Association and the Inter-Ethnic Forum in Ballymena. A range of groups including policy makers and sector representatives also attended the Commission's launch of its research into the impact of Brexit on minority ethnic and migrant people in Northern Ireland. This was also supplemented by media and social media activity.

The DMU Communications Strategy was reviewed and an updated strategy approved in September.

Promoting equal access to and equal opportunities for all at work

Following the return of the Executive the Commission met with Department for the Economy's (DfE) officials working on the proposed 'Good Jobs Bill', highlighting ECNI recommendations on flexible working practices, and ensuring the needs of different equality groups are met. It is also anticipated that DfE's work on the NI Skills Strategy 'Skills Equality, Diversity and Inclusion' (SEDI) can be progressed.

Continuing from last year, our efforts to improve workplace equality and support more inclusive workplaces were mainly focused on disabled people, women, and people from minority ethnic communities.

Encouraging disabled people into employment

In the absence of a functioning Executive there has been little progress on its Disability Strategy this year. However, with the Executive's return the Department for Communities (DfC) are anticipating ministerial consideration and increased progress in the coming year. In 2024-25, the Commission will play an active role on its Disability and Work Forum.

The Commission's activity this year mainly consisted of training delivery and it was encouraging to note the number of participants (74%), who reported that they would be introducing policies, or reviewing existing ones, as a consequence of the training. Also encouraging were the initiatives being undertaken by some employers, including ring-fencing some posts for disabled people. There were also some specific initiatives of interest.

The Commission's work with service providers, Every Customer Counts, continues, including this year work with a number of Councils and other bodies on improving disability accessibility.

Breaking down barriers to get more women into work.

Our training continued to be well-attended and again reporting high levels of employers' increased to taking action as a result. A highlight was the partnering with PwC on an event focusing on attracting and retaining women in the workplace.

The Commission continued to promote the need to encourage more women into STEM, though again progress was limited. The Commission is represented on the DfE Women in STEM Steering Group. During this year there were several meetings and ECNI recommendations were promoted. By year end, when the Executive had returned the Group were advised that there would be further contact following consideration of policy by the Minister.

Other work this year covered breastfeeding in the workplace, Equal Pay audits in local government, and meeting with the British Standards Institute in relation to their development of employer standards for managing menstrual health in employment.

Racial equality at work

An overall theme across the Commission this year was improving engagement with minority ethnic communities and their representatives and a programme of regional, sectoral meetings and events was developed.

A webinar was organised for 15 of Northern Ireland's Employment Agencies, focusing on promoting equality in recruitment for minority ethnic communities as a follow on from related research. A meeting took place with NI Civil Service Commissioners to provide advice on racial inequalities and barriers to recruitment and retention.

Other work in employment this year, included participating on the Belfast City Council City Deals working group. The Council developed equality related city pledges and a range of indicators for its City Deal Charter.

The Commission also delivered a Disability Employability conference with Belfast City Council City Pledges and the Northern Ireland Union of Supported Employment (NIUSE). This was for signatories of the Pledges and covered recruitment and wellbeing at work. Also, five training sessions on harassment were delivered with the Labour Relations Agency (LRA); advice was provided to Mid Ulster Council on economic development to promote equality in small businesses in their local area and the Commission was interviewed on the BBC's Your Place or Mine, programme on promoting equality for older people accessing employment.

Addressing inequalities in educational attainment and tackling bullying

Despite the importance of education and the policy developments taking place, this is the area that for some time the Commission's work has been most affected by the inability to replace key staff. It was possible to fill a policy post this year and initial work centred on re-establishing relationships in the sector.

The Independent Review of Education has now been published and the Commission met with the Department of Education’s (DE) Independent Review of Education team to reinforce the importance of equality considerations being mainstreamed across tackling longstanding inequalities and ensuring progress is made in key areas, such as early years and childcare, SEN, equality data, and sharing in education. In response to a Call for Evidence on Integrated Education by the Northern Ireland Affairs Committee, the Commission shared its current policy positions.

The Commission welcomes the QUB Research report Experiences of education among minority ethnic groups in Northern Ireland which updates the evidence base in a range of areas, such as admissions, school life, family involvement, curriculum, relevant to Commission priorities.

Improved Communications and Engagement

The Commission continues to focus on delivering its communications strategy agreed in 2022, building on the good progress made over recent years, including in embracing new technologies and ways of working.

Media

The media reach fell back slightly from last year but still remained relatively high.

Media metric	2020-21	2021-22	2022-23	2023-24
Reach (views)	30 million	97 million	119 million	97 million
% articles carrying key messages	75%	82%	77%	84%
Proactive coverage	63%	69%	76%	75%
Positive Coverage	80%	80%	80%	78%

Racism as a daily fact of life in Northern Ireland, was a key focus for our media work in 2023-24. We also issued press releases and achieved media coverage on our work on the impact of budget cuts on equality groups, the Fair Employment and Monitoring Report, race engagement events and the Commission's appearance at the United Nations Committee on the Rights of Persons with Disabilities and Northern Ireland's list of issues.

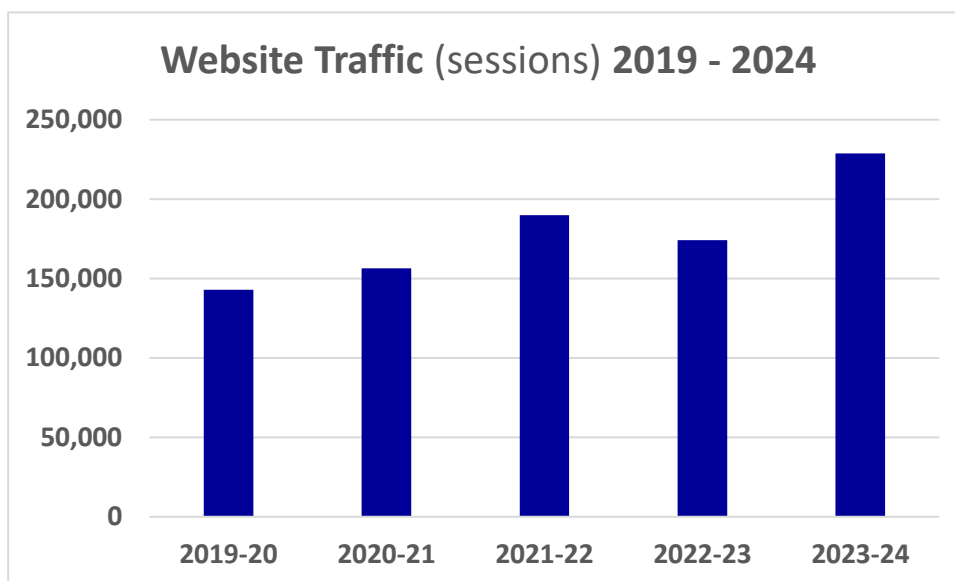
Social Media

We implemented a new Social Media Strategy this year and engagement across our social media channels began to increase. In Q3 and Q4 we met all our engagement key performance indicators (KPI's) that we set for the year. When averaged out over the whole 23-24 year,

Social Media growth	2020-21	2021-22	2022-23	2023-24	Followers
Twitter	7%	9%	5%	5%	10,194
LinkedIn	18%	23%	43%	35%	4,960
Facebook	52%	22%	14%	6%	1,503
Instagram	80%	80%	80%	23%	1,436

Website

This year we achieved the largest visitor sessions in the past five years, and a 31% increase on last year's sessions. Two social media campaigns in 2023-24 helped to raise awareness of the Equality Commission and drive traffic to the website. Although the current website continues to perform well it is now more than a decade old. During this year, the design and build phases for the development of a new website were completed. At the year-end work was ongoing on the content strategy and the work should be completed in 2024-25.



Political Engagement

A revised political engagement strategy was delayed due to resources being diverted to work on other projects, including the procurement of the new website and planning of a programme of events to mark the 25th anniversary of the creation of the Commission. Work on the strategy will be completed in 2024-25.

During this year, the Chief Commissioner met with party leaders or other senior representatives of all main political parties to discuss the need for law reform in Northern Ireland. The Commission also met with and corresponded with MLAs or MPs from all of the main parties in Northern Ireland. A number of MLAs across the political spectrum attended our inequalities and budget event in October and a briefing was circulated to all MLAs.

The Chief Commissioner travelled to Brussels to meet MEPs to discuss our work in relation to Article 2 of the Windsor Framework. The Chief Commissioner also engaged at Westminster, meeting with the Shadow Secretary of State, Hilary Benn MP, Caroline Nokes MP and Lord Jay, to discuss the Commission's work and priorities. In March the Chief Commissioner travelled to USA for a series of engagements relating to the Commission's work and the findings on the 'Impact of Brexit on Women in Northern Ireland'.

The Commission also updated its MLA panel research this year. Some of the main findings are set out below.

Question	2020	2021	2022	2023
I trust the Commission	56%	62%	61%	57%
The Equality Commission is independent	62%	66%	66%	69%
The Equality Commission is an expert organisation	62%	72%	63%	66%

Partnerships

We delivered a series of engagement events throughout the year and continued to develop and build on new and existing stakeholder partnerships.

Our 'Women in Northern Ireland' conference was a highlight this year. It was delivered in partnership with the Womens Resource and Development Agency (WRDA) and Reclaim the Agenda, as the first in a series of events to mark the Commission's 25th anniversary. The full-day conference was attended by over 250 people and 120 online. The event included a conference address from the First Minister and deputy First Minister and a range of high profile speakers from the legal profession, including a keynote address from the Lady Chief Justice, the business community, the women's sector and elected politicians. The feedback and evaluation of the conference was overwhelmingly positive and enabled us to develop new partnerships with groups across the women's sector.

In partnership with NICVA, we produced a high-level engagement event to highlight the impact of budget cuts on equality in Northern Ireland. We also hosted information stalls at Belfast Pride, Mela and Open Botanic to create awareness of our role in protecting rights after Brexit.

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. It is understood with the return of the Executive, progress on completing the PfG will be made.

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 2025-28 Corporate Plan, which will be developed in the coming year, in light of further developments in the Executive's outcomes framework.

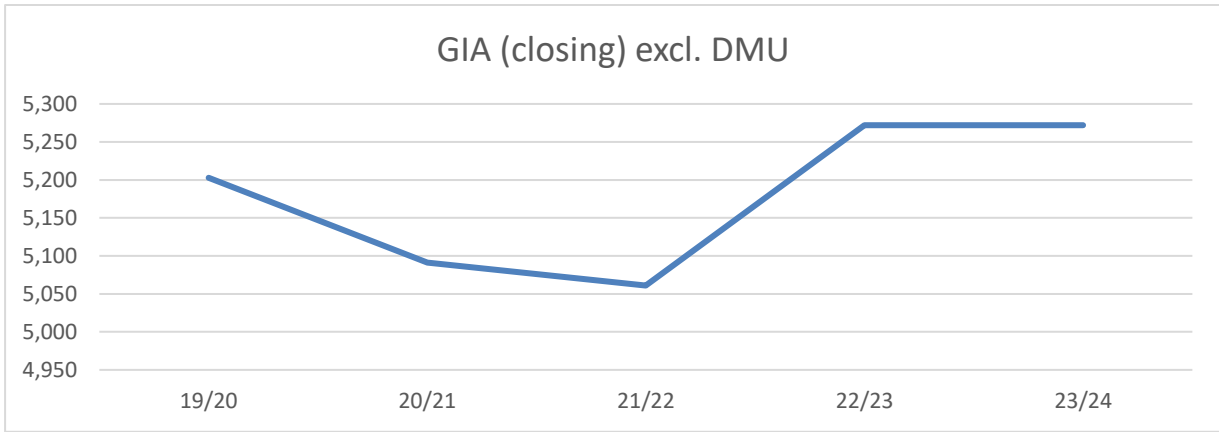
The Commission will also continue to develop an equality measurement framework through its *Measuring Equality in Northern Ireland* project and produce periodic statements covering specific equality areas.

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

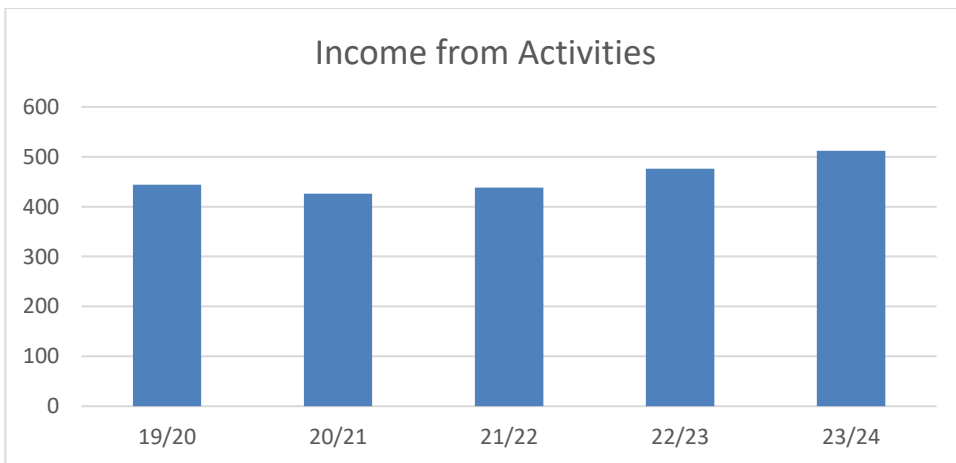
As has been reported in previous reports, since 2009-10, the Commission has seen a reduction in its opening grant in aid, the cash it receives from TEO, of more than £2 million. As can be seen, from the graph below, in recent years the reduction has slowed. In real terms, the decline has continued.

The current year saw no change in its GIA allocation, which remained at £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 £805k for this work in 2022-23 and £1,101k in 2023-24.



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, on a like for like basis, over the past five years the financing derived from income has added between £444k - £512k.

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 four years include expenditures on the staffing and work of the new Dedicated Mechanism arrangements.

Expenditure trends 2019 – 2024 (£'000)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total operating expenditure	5,595	5,697	6,607	6,560	7,464
Salaries and other staff costs	3,793	3,899	4,467	4,297	4,551
Expenditure on Goods and Services	1,416	1,454	1,818	1,459	1,409

Although Commission expenditure had been on a downward trend for a decade, the past few years have seen an increase. However, this has mainly been a result of increases in the funding made available for the work on the Dedicated Mechanism. This year's figure was also inflated by £750k required for a dilapidations provision.

The table above demonstrates the high proportion of Commission expenditure accounted for by staffing; last year almost 60%. 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 £4,551k. The increase from last year was largely due to a provision for a potential increase in staff pay, across the civil service, Commission staff are employed on pay scales and terms and conditions of employment, equivalent to civil servants.

At the year-end, compared with 31 March 2023, there was a substantial increase in the Commission's year end cash position, from £82k in 2022-23 to £468k this year. This results from a lower than usual figure for last year and a large number of accruals required at the year-end.

There was also a further decrease in Taxpayers' Equity this year, from £292k at 31 March 2023 to £1,044k at 31 March 2024. Much of this is accounted for by the £750k provision required for potential dilapidations costs in future years.

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, 86.7% of bills were paid within the thirty-day standard and 50.9% were paid within 10 days. The figures for 2022-23 were 92.3% and 55.5% respectively. There has been a drop in the Commission's performance in meeting the prompt payment target over recent years. This was mainly attributable to processing of legal fees. Improvement in this area will be a focus for the new financial year.

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 has worked closely with our Facilities Management partners and IT services, to create an environment in Equality House which meets the wide-ranging needs of staff and visitors.

A continuing 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.

Such efficiencies contributed to an improvement in the Commission's Display Energy Certificate rating for 2023-24. Although retaining a Certification category of C, the rating within that band improved from 74 to 64. 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 indicative of efficient operation.

Continuing partnership through the facilities management contract ensures that none of the waste produced at Equality House is sent to landfill. Of the 12.8 metric tonnes of waste produced, (down from 22 tonnes pre- pandemic), 84% was recycled and 16% was recovered. 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 in 2023-24 adopted the Real Living Wage policy, ensuring that subcontracted staff benefit from this initiative. The Commission 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 eleven years has supported almost 12% 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.

In October the Commission agreed that Equality House would engage in a pilot scheme relating to the provision of free period products in preparation for the requirements laid out in the Period Products (Free Provision) Act (Northern Ireland) 2022. This early adoption was welcomed by staff and visitors alike with information on uptake being provided to Pilot organisers to inform full roll out.

The Commission's People Strategy 2021-24 continues to deliver a range of initiatives to help adapt, modernise and improve, continuing the work to make the Commission a good place to work. During the year, this included policy development in areas such as Hybrid Working and Performance Management. It included delivery of a Learning and Development programme comprising eighty training courses to support capability in subject expertise, risk and personal development.

Social and wellbeing approaches saw staff raising more than £1,608 for our charity for 2023, Dementia NI, and during the year staff had opportunities to participate in physical challenges, fundraising events, support with flu vaccinations, virtual yoga and signposted events for cancer awareness, carers, and menopause. Aligned to the People Strategy, the Commission continues to work to Investors in People standards and holds Silver accreditation.

Equality House is accessible to people with disabilities and has benefitted from 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.

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 2023-24. 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

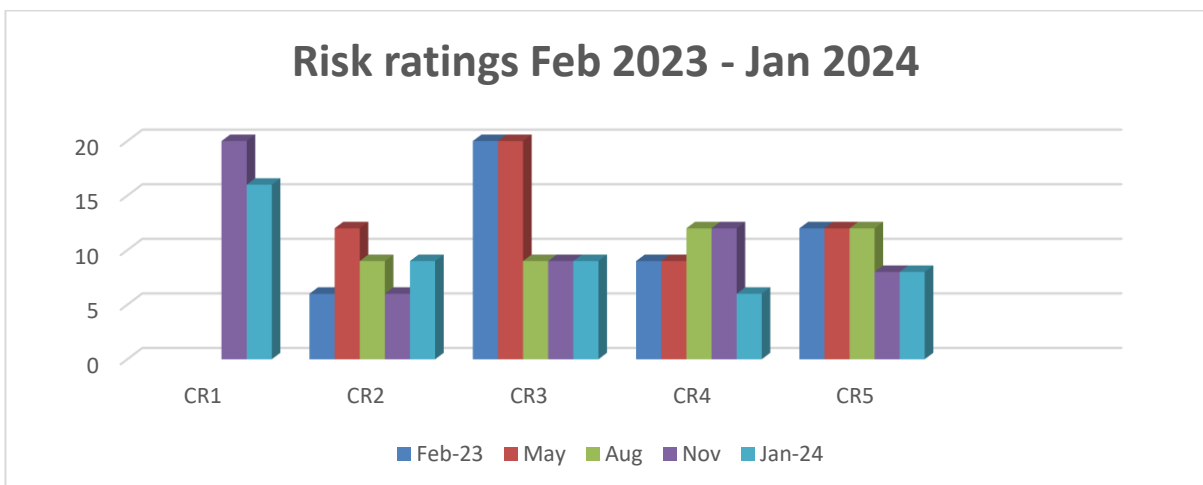
Set out below are the main risks and uncertainties impacting on the Commission's performance this year and anticipated as impacting performance over the coming year.

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

- CR1 Corporate Strategy and Statutory Responsibilities;
- CR2 Reputation and Credibility;
- CR3 Budgetary control;
- CR4 Statutory compliance and internal control; and
- CR5 Business continuity and asset management.

This year risks to the delivery of the Commission’s corporate strategy and statutory responsibilities, resulting from chronic staff shortages were added to the register and the impact of Covid-19 was removed.

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 marked by the initially high rating for CR3 Budgetary control, due to the initial uncertainty and pessimistic forecasts for budget allocations and the reduction as remedial measures were put in place and additional finances were provided.

The new risk (CR1) covering the increasing impact of staff reductions remains high at the year end. It is anticipated that this risk will remain high throughout 2024-25. Although not reflected in the chart above, the final quarter saw a spike in the rating for CR5 business continuity. This resulted from the loss of a number of key staff. Mitigating measures are now in place and these should decrease this risk during 2024-25.

Important Events Occurring After the Year-end

On 1 April 2024, Mr Keith Brown was appointed as Accounting Officer, following the departure of Ms Amanda Logan. There have been no other 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
27 June 2024

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 14 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 five men.

Commission composition

The following table provides the composition of the Commission at 31 March 2024.

Gender	M	F	Total
	5	9	14

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 six occasions during the year.

COMMISSIONER	NO. OF MEETINGS	NO. ATTENDED
Siobhan Cullen (Chair)	6	6
Neil Anderson	6	6
Geraldine McGahey	6	6
John McCallister	6	4
Sheena McKinney	6	5
Preeti Yellamaty	6	6

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 2023-24, the following Commissioners served on a Legal Funding Committee: Maureen Brunt, Lisa Caldwell, Siobhan Cullen, Ellen Finlay, Monica Fitzpatrick, Jarlath Kearney, Colin Kennedy, Stephen Mathews, John McCallister, Geraldine McGahey and Preeti Yellamaty.

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. Three 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 Assurance Committee and to TEO.

During 2023-24 the Commission received 17 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. Ten 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 2023-24.

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. A new Partnership Agreement with TEO to replace the existing Management Statement was prepared during the year. At the year-end, this was being finalised.

The Commission is led by a Chief Commissioner, who is supported by a Deputy Chief Commissioner. Including the Chief Commissioner, there are currently 14 Commissioners. During this year one Commissioner resigned. At the year-end a recruitment exercise to appoint a replacement was ongoing. 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 2023-24

Commissioner		No. of meetings	No. Attended
Geraldine McGahey	Chief Commissioner	10	10
Neil Anderson	Deputy Chief Commissioner	10	9
Maureen Brunt		10	10
Lisa Caldwell		10	10
Siobhan Cullen		10	9
Duane Farrell		10	7
Ellen Finlay		10	9
Monica Fitzpatrick		10	9
Jarlath Kearney ¹		7	6
Colin Kennedy		10	10
Stephen Mathews		10	10
John McCallister		10	10
Carmel McKinney		10	10
Sheena McKinney		10	10
Preeti Yellamaty		10	9

¹Resigned 6 December 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 2024. Its core work for the year is contained 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 a regular 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 2023-24

COMMISSIONER	Number of Meetings	Meetings Attended
Neil Anderson (Chair)	5	5
Maureen Brunt	5	5
Duane Farrell	5	3
Ellen Finlay	5	4
Colin Kennedy	5	5
Carmel McKinney	5	4

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 Ireland 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 is 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. A further programme of risk and governance training is being planned for 2024-25.

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 2023 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). During 2023-24 the service is provided currently by Deloitte. A tender exercise for the appointment of new auditors was underway at the year-end.

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, to 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 2023 meeting. The Commission most recently reviewed its Corporate Risk Register and assurance map in November 2023. The ARAC reviews an updated Corporate Risk Register at every meeting.

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, as well as 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 was approved by the TEO Departmental Board on 29 June 2022. The Business Plan 2023-24 was approved at its 21 September 2023 meeting.

A draft Business Plan 2024-25 was forwarded to the Department in February 2024. Following receipt of an indicative opening budget for 2024-25 a costed Business Plan will be submitted to TEO for approval.

On 21 April 2023, the Commission was provided with an indicative opening budget allocation for 2023-24. The final budget position was confirmed on 4 March 2024.

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 of the National Cyber Security Centre's Information Security Partnership (CiSP) programme. In October 2023, the Commission's security arrangements were assessed and re-accredited against the National Cyber Security Centre's (NCSC) Cyber Essentials Plus standard.

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. The Commission operates hybrid working. Training and guidance on protecting data while working from home and cyber security is provided for all staff and Commissioners.

Three 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 2023-24, the Commission received 17 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.

Ten 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. The Commission's arrangements for Business Continuity were audited in 2023-24 and Satisfactory assurance was provided. An updated Business Continuity Plan was prepared in January . The ICT continuity and disaster recovery arrangements are tested annually, most recently in October 2023. A further test will take place in 2024.

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.

Raising Concerns

The Commission's Whistle blowing procedure, Raising Concerns, was most recently updated in November 2018 in light of dissemination of new TEO Departmental procedures. A further review was completed this year and presented to the ARAC. A number of pieces of additional information were requested and the draft will be finalised early in 2024-25. There were no incidences of whistle blowing during this year.

Fraud

The Commission has a Fraud Policy and Fraud Response Plan in place. A fraud risk assessment was completed in September 2020, using the NIAO's Covid-19 Fraud Risks guidance. A further assessment is being undertaken, using its 2022 Internal Fraud Risks guide. 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 5.5 days, of which 4.1 days were long-term sickness absence. The equivalent figures for the same period in 2022- 23 were 8.3 days and 6.1 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. A review of the procedure and arrangements for handling complaints was undertaken by internal audit in October 2020. Satisfactory assurance was provided.

Seven customer service complaints have been raised this year. Five relate to a single complainant. Five have completed our internal processes and two were resolved. Two complainants have been advised of their right to contact NIPSO. At the year-end, one complaint is ongoing. One complaint, from a previous year and not upheld by the Commission, is 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 17 of the Annual Accounts.

Internal & External Audit Reports

The Commission's external auditor is the Comptroller and Auditor General (C&AG). 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 2022-23 audit, was considered at the June 2023 Audit and Risk Assurance Committee. Two Priority 2 issues were 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. To address the Priority 2 recommendation relating to dilapidations, funding was obtained from TEO during 2023-24. The second, which related to the timing of preparation of the Annual Report, was addressed in May 2024.

An internal audit programme for 2023-24 was approved at the May 2023 meeting of the Audit and Risk Assurance Committee. The scope of this year's audit programme and the assurances provided are summarised in the table below.

Audit Area	Assurance Rating / Outcome
Business Continuity arrangements	Satisfactory
Functional review – Dedicated Mechanism Unit	Satisfactory
Core Financial Controls – Management Accounting	Satisfactory

A follow-up report, prepared by internal audit, confirmed that all Priority 2 recommendations falling to be completed in 2023-24 had been addressed. In its Annual Report to the Audit and Risk Assurance Committee, Internal Audit's independent opinion provided a Satisfactory level of assurance for 2023-24.

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.

Recent years have been marked by political and financial uncertainty and this is reflected in the Commission's risk profile. The return of a new Executive and the potential for addressing the backlog of legislative and policy change, will bring a new set of challenges, particularly in the context of the Commission's chronic understaffing and budget reductions. Early indications of the projections for this year's budget mean that the risks ratings impacted by budget and staffing levels will remain high throughout 2024-25.

In addition to reporting on 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. Emerging risks, late in 2023-24, were the resignation of the Commission's Chief Executive and loss of its IT team. Interim arrangements have been put in place to ensure continuity and mitigate any risk. Longer-term solutions will be put in place during 2024-25.

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 its effectiveness against the good practice and checklists published by the Department of Finance and Northern Ireland Audit Office. The assessment recorded a high level of adherence to good practice. In particular, 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.

At the year-end a self-assessment, by the Audit and Risk Assurance Committee, against the National Audit Office's ARAC Assessment Tool (May 2022) was being finalised. In the context of the development of a new Corporate Plan for 2025-28, further assessment of Board Effectiveness will take place.

In November 2023, Commissioners confirmed the adequacy of their 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
27 June 2024

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 is 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 27th April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31st May 2023 in FD (DoF) 05/23. This was subsequently updated on 12th March 2024 in FD (DoF) 04/24 to reflect the return of the Executive Ministers and revised departmental budgets.

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 2023-24 has been finalised and is due to be paid in 2024-25.

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)

Commissioners

	Salary		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Geraldine McGahey Chief Commissioner	55-60	80-85	0	0	23	24	80-85	80-85
Neil Anderson Deputy Chief Commissioner	5-10	5-10	0	0	0	0	5-10	5-10
Duane Farrell	0-5	0-5	0	0	0	0	0-5	0-5
Jarlath Kearney (to 6 th December 2023)	0-5	0-5	0	0	0	0	0-5	0-5
Carmel McKinney	0-5	0-5	0	0	0	0	0-5	0-5
Hazel Francey (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
Joseph McVey (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
Theresa Donaldson (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5

Stephen Mathews (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
Dawn Purvis (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
Dr Katherine Radford (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
June Best (to 31 May 2022)	0	0-5	0	0	0	0	0	0-5
Helen Ferguson (to 28 February 2023)	0	0-5	0	0	0	0	0	0-5
Deepa Mann-Kler (to 28 February 2023)	0	0-5	0	0	0	0	0	0-5
Maureen Brunt	0-5	0-5	0	0	0	0	0-5	0-5
Siobhan Cullen	0-5	0-5	0	0	0	0	0-5	0-5
Ellen Finlay	0-5	0-5	0	0	0	0	0-5	0-5
Monica Fitzpatrick	0-5	0-5	0	0	0	0	0-5	0-5
Colin Kennedy	0-5	0-5	0	0	0	0	0-5	0-5
John McCallister	0-5	0-5	0	0	0	0	0-5	0-5
Sheena McKinney	0-5	0-5	0	0	0	0	0-5	0-5
Preeti Yellamaty	0-5	0-5	0	0	0	0	0-5	0-5

Lisa Caldwell	0-5	0-5	0	0	0	0	0-5	0-5
Stephen Mathews	0-5	0-5	0	0	0	0	0-5	0-5

**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)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Evelyn Collins Chief Executive (to 31 January 2023)	0	70-75 (FYE 80- 85)	0	0	0	(47)	0	25-30
Amanda Logan Chief Executive (from 1 st August 2023 – 4 th April 2024)	50-55 (FYE 75- 80)	0	0	0	78	0	130-135 (FYE 155- 160)	0
Keith Brown ** Head Corporate Services	65-70	65-70 (FYE 70- 75)	0	0	8	(23)	75-80	45-50 (FYE 50- 55)
Louise Conlon Director Communications	55-60	50-55	0	0	21	7	75-80	60-65
Craig Gartley Director Finance and Corporate Services	50-55	50-55	0	0	20	20	70-75	70-75
Lisa King Director Research and Investigations	40-45	40-45	0	0	16	(4)	60-65	40-45

Roisin Mallon Director Dedicated Mechanism Unit	55-60	50-55	0	0	3	4	55-60	55-60
Jacqueline McKee Director Advice & Compliance	55-60	55-60	0	0	(7)	(17)	50-55	40-43
Darren McKinstry Director Public Policy and Strategic Engagement	55-60	55-60	0	0	39	0	95-100	55-60
Eoin O'Neill Director Legal Services (from 16 May 2022)	50-55	50-55 (FYE 50- 55)	0	0	2	61	55-60	115-120 (FYE 115- 120)

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

*** Temporary promotion to CE from 1st February 2023 to 31st July 2024.*

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. There is no performance related pay across the Commission.

Fair Pay disclosure

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 2023-24 was £75,000 to £80,000 (2022-23 was £80,000-85,000). 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.

2023/24	25th percentile	Median	75th percentile
Total Remuneration (£)	29,859	34,011	42,227
Pay Ratio	2.6:1	2.3:1	1.8:1

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

Total remuneration includes salary, non-consolidated performance related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions nor the cash equivalent transfer value of pensions.

For 2023-24 and 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2023-24 and 2022-23, no employees received remuneration in excess of the highest paid employee, the Chief Executive.

Remuneration ranged from £21,000 to £80,000 (2022-23 £19,000 to £85,000).

Percentage Change in Remuneration

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:	2023/24 v 2022/23
Average employee salary and allowances	4.67%
Highest paid director's salary and allowances	-6.06%

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

Pension Entitlements

	Accrued pension at age 60 as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
Geraldine McGahey Chief Commissioner	5-10	0-2.5	110	72	20
Evelyn Collins Chief Executive (to 31 January 2023)	0 plus lump sum of 0	0 plus lump sum of 0	0	922	0
Amanda Logan Chief Executive (from 1 August 2023 to 4 th April 2024)	20-25	2.5-5	364	0	59
Keith Brown Head of Corporate Services	30-35 plus a lump sum of 90-95	0-2.5 plus a lump sum of 0	691	635	6
Louise Conlon Director Communications	15-20	0-2.5	360	268	14
Craig Gartley Director Finance and Corporate Services	10-15	0-2.5	127	87	9

	Accrued pension at age 60 as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
Lisa King Director Research and Investigations	20-25	0-2.5	420	333	14
Roisin Mallon Director Dedicated Mechanism Unit	15-20 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0	424	356	(5)
Jacqueline McKee Director Advice & Compliance	20-25 plus a lump sum of 60-65	0 plus a lump sum of 0	545	506	(14)
Darren McKinstry Director Public Policy and Strategic Engagement	25-30	0-2.5	534	407	30
Eoin O'Neill Director Legal Services	20-25 plus a lump sum of 60-65	0-2.5 plus a lump sum of 0	486	450	1

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

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. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (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 have been taken by the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the remedy period) retrospectively calculated under either the current (reformed) scheme rules, or the old (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period, i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirements. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

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>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using;

- a. Rolled back opening balance
- b. Rolled back closing balance
- c. CETV calculated by CSP on the rolled back basis
- d. No restatement of prior year figures where disclosed.

Alpha

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

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.

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%.

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 <http://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 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 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. The Lifetime Allowances will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>

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 (which therefore disregards the effect of any changes in factors).

Compensation for loss of office

No employee received compensation for loss of office in 2023-24 or in 2022-23.

Payments to past Directors

There were no payments to past Directors in either 2023-24 or 2022-23.

2.2.2 Staff Report

Staff and Commissioner costs

				2023-24	2022-23
	Commissioners	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s	£000s
Wages and Salaries	137	2,923	299	3,359	3,149
Social security costs	7	301	0	308	295
Other pension costs	22	862	0	884	853
Total costs	166	4,086	299	4,551	4,297

There were no outward secondments during 2023-24 or 2022-23.

Off Payroll Engagements

There were no off payroll engagements during 2023-24 or 2022-23.

Expenditure on Consultancy

There was no expenditure on consultancy in 2023-24 or in the previous year.

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 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

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. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme.

Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>

For 2023-24 employers' contributions of £883,405 were payable to the NICS pension arrangements (2022-23 £852,934) 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 2023-24.

No employees retired on the grounds of ill-health in 2023-24 or 2022-23. Ill-health retirement costs are met by the pension scheme.

Average number of persons employed

This year has seen the number of Permanently employed staff across the Commission almost mirror the numbers for 2022-23. The average number of whole-time persons employed during the year was as follows:

			2023-24	2022-23
Number	Permanently employed staff	Others	Total	Total
Directly Employed	75	0	75	76
Other	0	6	6	5
Total	75	6	81	81

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

There were no payments in 2023-24 or 2022-23 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.

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 2023-24 was 5.5 days, a decrease on last year's 8.3 days. Of the 5.5 days lost, 4.1 related to long term absence (more than 20 days) and 1.4 to short term absence (20 days or less). This compares to an equivalent 6.1 days for long-term absence and 2.2 days for short-term absence last year.

Staff Turnover

This year the Commission's staff turnover percentage was 7.5%. This compares with a figure of 7.3% in 2022-23. Five new members of staff joined the Commission in 2023-24 and six left. Four staff resigned and two retired.

The graph below shows the trend in staff turnover over the most recent five years.



Equality, Diversity and Human Rights

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

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 Commission is currently completing its Article 55 Review, covering the period 2021-24. 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 2024 is set out below.

Staff Composition (not WTE)

The following table provides the gender composition of Equality Commission staff at 1 January 2024.

Grade	Male	Female	Total
Senior Civil Service	0	1	1
Other grades	28	55	83
Total	28 (33.3%)	56 (66.6%)	83

The following table provides a breakdown of Commission staff by community background as at 1 January 2024.

[Square brackets exclude non-determined]

Grade	Protestant	Roman Catholic	Non-determined	Total
Senior Civil Service	1	0	0	1
Other grades	33	46	4	83
Total	34 (40.5%) [42.5%]	46 (53.8%) [57.5%]	4 (4.7%)	84

Disabled persons

One fifth (20.2%) 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 professional development opportunities. The Commission also provides support for staff participation on Adult Further Education, when financially possible 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 has applied for reaccreditation and will be assessed later in 2024.

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

There were no losses during 2023-24 or 2022-23.

Special Payments

There were no special payments over £250,000 during 2023-24 or 2022-23.

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:

A handwritten signature in black ink, appearing to read "Keith Brown", is enclosed in a thin black rectangular box.

Keith Brown
Interim Chief Executive and Accounting Officer
27 June 2024

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 2024 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 2024 and of the Equality Commission for Northern Ireland's net 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 my 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 certificate.

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 certificate 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;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be 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 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 susceptibility of the Equality Commission for Northern Ireland 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 posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading 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

1 July 2024

**Equality Commission
for**

Northern Ireland

Financial Statements

for the 12 months ended

31 March 2024

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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	2023-24 £000	Restated 2022-23 £000
Revenue from contracts with customers	4	80	80
Other operating income	4	262	227
Total Operating Income		342	307
Staff Costs	3	(4,551)	(4,297)
Purchase of goods and services	3	(1,409)	(1,459)
Depreciation and amortisation	5	(415)	(431)
Impairment provision	11	(750)	(0)
Provisions	11	(339)	(373)
Total operating expenditure		(7,464)	(6,560)
Net Operating Expenditure		(7,122)	(6,253)
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure:			
Net gain on derecognition of right of use asset		0	8
Net gain on revaluation of Plant and Equipment	5	4	9
Comprehensive net expenditure for the year		(7,118)	(6,236)

The notes on pages 103 to 117 form part of these accounts

Statement of Financial Position as at 31 March 2024

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	2023-24 £000	Restated 2022-23 £000
Non-current assets:			
Property plant and equipment	5	877	1,169
Intangible assets	6	88	47
Total non-current assets		965	1,216
Current assets:			
Trade and other receivables	9	515	711
Cash and cash equivalents	8	468	82
Total current assets		983	793
Total assets		1,948	2,009
Current liabilities:			
Trade and other payables	10	(851)	(450)
Finance lease	13.1.2	(480)	(480)
Total current liabilities		(1,331)	(930)
Total assets less current liabilities		617	1,071
Non-current liabilities			
Provisions	11	(1,021)	(251)
Finance Leases	13.1.2	(640)	(1,120)
Total non-current liabilities		(1,661)	(1,371)
Total assets less total liabilities		(1,044)	(292)
Taxpayers' equity and other reserves			
General Fund		(1,119)	(370)
Revaluation Reserve		75	78
Total equity		(1,044)	(292)

The financial statements on pages 99 to 102 were approved by the Board on 26/06/24 and were signed on its behalf by:



Keith Brown
Chief Executive and Accounting Officer.

The notes on pages 103 to 117 form part of these accounts

Statement of Cash Flows for the year ended 31 March 2024

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	2023-24 £000	Restated 2022-23 £000
Cash flows from operating activities			
Net operating expenditure		(7,122)	(6,253)
Adjustments for non-cash transactions			
Depreciation		387	398
Amortisation		28	34
Impairment		750	0
Increase in provisions		339	373
Decrease/(increase) in trade and other receivables		190	137
Increase in trade and other payables		401	13
Use of provisions		(319)	(276)
Funding of long-term asset		0	2,080
		<hr/>	<hr/>
Net cash outflow from operating activities		(5,346)	(3,494)
Cash flows from investing activities			
Purchase of plant and equipment	5	(92)	(1,391)
Purchase of intangible assets	6	(69)	(22)
Payment of loan for property		(480)	(480)
Debtors to rental of properties		0	(728)
		<hr/>	<hr/>
Net cash outflow from investing activities		(641)	(2,621)
Cash flows from financing activities			
Financing from TEO		6,373	6,077
		<hr/>	<hr/>
Net cash flow from financing activities		6,373	6,077
Net increase/(decrease) in cash and cash equivalents in the period		386	(38)
Cash and cash equivalents at the beginning of the period		82	120
Cash and cash equivalents at the end of the period	8	468	82

The notes on pages 103 to 117 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

This statement shows the movement in the year on the different reserves held by the Commission analysed into general fund and reserves (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities 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 2022		(194)	61	(133)
Grant from TEO		6,077	0	6,077
Comprehensive net expenditure for year (Restated)		(6,253)	17	(6,236)
Balance at 31 March 2023 (Restated)		(370)	70	(292)
Grant from TEO		6,373	0	6,373
Comprehensive net expenditure for year		(7,122)	5	(7,117)
Balance at 31 March 2024		(1,119)	75	(1,044)

The notes on pages 103 to 117 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 2023-24 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.

The prior year's figures for 2022-23 have been restated to reflect the position with sub tenant agreements which have now been shown under receivables and the comparable amount shown as a reduction in the discounted value of the building acquired under a lead rental agreement. The leased building is depreciated over the rental period ending at 31 July 2026 on a monthly basis and the value of the subtenant agreements will also be written down to the same date.

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 Income

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

1.5 Grant in Aid

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

1.6 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. The obligation is based on the present value of the annual rental agreements. The Commission sub leases a portion of the building and recognises a receivable as an amount equal to the gross investment in the lease discounted at the interest rate implicit in the lease. The sub lease portion of the right of use asset is de-recognised and any difference is immediately recognised as a gain or loss on de-recognition.

1.7 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.

1.8 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.

1.9 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.

1.10 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 October 2023 and these details are available in the CSP (NI) resource accounts.

1.11 VAT

The Commission is not registered for VAT.

1.12 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.

1.13 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 31/03/2024 Total £000	Salaries & Associated Costs £000	Programme Costs £000	*Other Costs £000	12 mths to 31/03/2023 Total £000
Integrated/ New Areas	1,483	414	389	2,286	1,367	638	365	2,370
Disability	462	133	122	717	490	115	131	736
Religion & Politics	584	6	153	743	545	20	146	711
Gender	318	48	83	449	294	70	78	442
Race	196	69	52	317	172	10	46	228
Statutory Duty	397	0	104	501	383	0	102	485
Resources	759	0	199	958	593	0	158	751
Executive	186	0	49	235	289	0	77	366
Total Costs	4,385	670	1,151	6,206	4,133	853	1,103	6,089
Members Costs	166	0	0	166	164	0	0	164
Other Costs	0	0	750	750	0	0	0	0
Total	4,551	670	1,901	7,122	4,297	853	1,103	6,253

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

3. Expenditure

	2023-24	Restated
	£000	2022-23
		£000
Staff costs		
Salaries and fees	3,060	2,875
Social Security Cost	308	294
Other pension costs	884	853
Agency	299	275
Rentals under operating leases		
Annual contracts	49	44
Rates	265	206
Fuel	91	131
Facilities Management	193	171
Repairs and Maintenance	115	95
Legal – Non-database Costs	7	9
Education and Promotions	153	193
Other Programme	114	235
Miscellaneous	228	175
Interest on leases	12	16
External Audit Costs*	26	15
Consumables	22	23
Legal Costs	88	41
Staff Related Costs	46	105
Depreciation and Amortisation	415	431
Legal Provision charge	339	373
Impairment provision	750	0
	7,464	6,560

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

4. Income

	2023-24	Restated
	Total	2022-23
	£000	Total
		£000
Revenue from contracts with customers	80	80
Other operating income	262	227
	342	307

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

2023-24	Buildings	Information Technology	Office Equipment	Furniture	Fixtures & Fittings	Total
	£000	£000	£000	£000	£000	£000
Cost/Valuation						
At 1 April 2023 (restated)	1,312	720	134	325	377	2,868
Additions	0	51	0	2	39	92
Disposals	0	0	0	0	0	0
Revaluations	0	16	3	8	2	29
At 31 March 2024	1,312	787	137	335	418	2,989
Depreciation						
At 1 April 2023 (restated)	303	573	134	318	371	1,699
Charged in year	303	82	0	1	1	387
Disposals	0	0	0	0	0	0
Revaluations	0	13	3	7	3	26
At 31 March 2024	606	668	137	326	375	2,112
Carrying amount at 31 March 2024	706	119	0	9	43	877
Carrying amount at 31 March 2023 (restated)	1,009	147	0	7	6	1,169
Asset Financing						
Owned	0	119	0	9	43	171
Finance lease	706	0	0	0	0	706
Carrying amount at 31 March 2024	706	119	0	9	43	877

Note 5 Continued

2022-23	Buildings (restated)	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	1,312	0	0	0	0	1,312
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	1,312	720	134	325	377	2,868
Depreciation						
At 1 April 2022	0	474	119	291	332	1,216
Charged in year	303	68	1	0	26	398
Disposals	0	0	0	0	0	0
Revaluations	0	31	14	27	13	85
At 31 March 2023	303	573	134	318	371	1,699
Carrying amount at 31 March 2023	1,009	147	0	7	6	1,169
Carrying amount at 31 March 2022	0	133	2	0	32	167
Asset Financing						
Owned	0	147	0	7	6	160
Finance lease	1,009	0	0	0	0	1,009
Carrying amount at 31 March 2023	1,009	147	0	7	6	1,169

6. Intangible assets

Intangible assets comprise software and licenses.

2023-24	Information Technology	Software Licences	Total
	£000	£000	£000
Cost or Valuation			
At 1 April 2023	29	321	350
Additions	0	69	69
Disposals	0	0	0
At 31 March 2024	29	390	419
Amortisation			
At 1 April 2023	29	274	303
Charged in year	0	28	28
Disposals	0	0	0
At 31 March 2024	29	302	331
Carrying amount at			
31 March 2024	0	88	88
Carrying amount at			
31 March 2023	0	47	47
Asset financing:			
Owned	0	88	88
Finance Leased	0	0	0
Carrying amount at	0	88	88
31 March 2024			

Note 6 Continued

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			

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

	2023-24 £000	2022-23 £000
Balance at 1 April	82	120
Net change in cash and cash equivalents	386	(38)
Balance at 31 March	468	82
The balance at 31 March was held at the Government Banking Service	468	82
Cash in Hand	0	0
Balance at 31 March	468	82

8.1 Reconciliation of liabilities arising from financing activities

	2023	Cash Flows	Change in	2024
2023-24	£000	£000	Valuation	£000
			£000	
Lease Liabilities	1,577	(480)	12	1,109
Total Liabilities from financing activities	1,577	(480)	12	1,109

9. Trade receivables and other current assets

	2023-24 £000	Restated 2022-23 £000
Amounts falling due within one year:		
Debtors	397	568
Prepayments	112	115
Other Receivables	6	28
	515	711

10. Trade payables and other current liabilities

	2023-24 £000	2022-23 £000
Amounts falling due within one year		
Accruals and deferred Income	(851)	(450)
	(851)	(450)

11. Provisions for liabilities and charges

	Holiday Pay £000	2023-24 Legal Costs £000	Impairment £000	Total £000	2022-23 Total £000
Balance at 1 April	11	240	0	251	154
Provided in the year	0	420	750	1170	460
Provisions not required written back	0	(81)	0	(81)	(87)
Provisions utilised in the year	0	(319)	0	(319)	(276)
Balance at 31 March	11	260	750	1,021	251

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 costs associated with dilapidations aligned to the expiration of the building lease.

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. The judgement was given in October 2023. The appeal was dismissed.

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

1. the outcome of negotiations between NICS and its Trade Unions; and
2. 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

There were no capital commitments at 31 March 2024 or 31 March 2023.

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 House. The following commitments are reported over the period of the lease.

13.1.1 Quantitative disclosures around right-of-use assets.

	2023/24	2022/23	Prior Year	2022/23
	Total	Restated	Adjustment	Total
	£000	£000	£000	£000
Buildings				
As at 1 April	1,009	0	0	0
Impact of IFRS 16	0	1,312	(728)	2,040
Depreciation Expense	(303)	(303)	168	(471)
As at 31 March	706	1,009	(560)	1,569

13.1.2 Quantitative disclosures around lease liabilities

	2023/24	2022/23	Prior Year	2022/23
	£000	Restated	Adjustment	£000
		£000	£000	
Buildings				
Not later than one year	480	480	0	480
Later than one year and not later than five years	640	1120	0	1,120
Less Interest Value	(11)	(23)	0	(23)
Present Value of Obligations	1,109	1,577	0	1,577

13.1.3 Quantitative disclosures around cash flow for leases

	2023-24	2022-23
	£000	£000
Total cash outflow for lease	480	480

14. Restatement of prior year building and debtors balance sheet values

For the year end 31 March 2023 ECNI did not reflect the position that it is undertaking as a sub landlord, and the full value of the long-term funding of the lease with the building landlord was shown as a fixed asset addition to the building.

This has now been amended, with the split of the cash paid to the landlord for rent to show the element paid by ECNI on its own property rented and the element which the four other subtenants occupy.

Therefore, this value of the addition of the fixed asset land and building in 2023 accounts was reduced and the element in which ECNI sublet to the other four tenants shown as a current asset.

The 2023-24 accounts now reflect a reduction of £728k in the building costs and an increase of £736k as a current asset on the Statement of Financial Position, with the variance of £8k relating to a gain on de-recognition of a right of use asset. The SOCNE reflects a reduction of £169k in depreciation.

15. Other financial commitments

The Commission had no other financial commitments at 31 March 2024 or 31 March 2023.

16. Contingent liabilities disclosed under IAS 37

The Commission has no known contingent liabilities.

17. 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
(£6,373,000 of which £0 was outstanding at the year-end);
- the Northern Ireland Commission for Children and Young People
(£195,807 of which £0 was outstanding at the year-end);
- the Commission for Victims and Survivors
(£84,140 of which £5,660 was outstanding at the year-end);
- the Northern Ireland Human Rights Commission
(£26,509 of which £0 was outstanding at the year-end);
- the Commissioner for Older People Northern Ireland
(£136,402 of which £0 was outstanding at the year-end);
- the Northern Ireland Judicial Appointments Commission
(£700 of which £0 was outstanding at the year-end); and

- the Community Relations Council for Northern Ireland (£131,251 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.

18. Third-party assets

The Commission had no third-party assets at 31 March 2024 or 31 March 2023.

19. Events after the Reporting Period

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

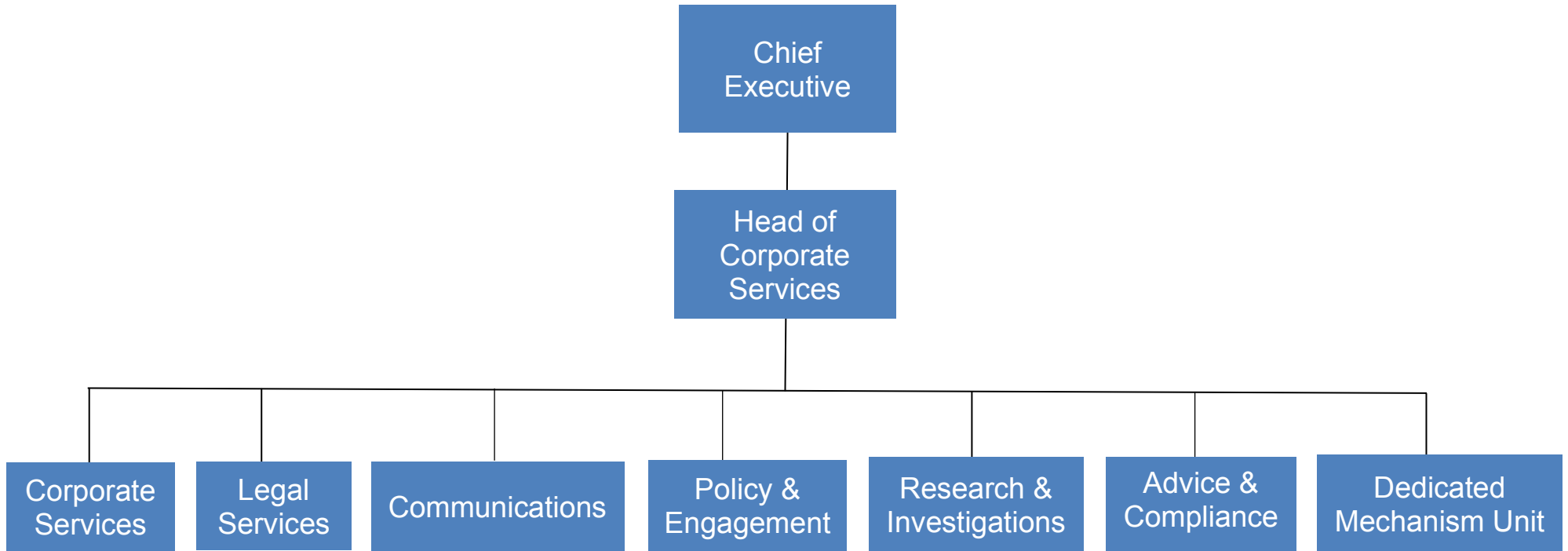
Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 1 July 2024

Appendix 1 Performance Delivery against planned objectives 2023-24

Strategic priorities	RAG status against Key actions				
	Green	Green Amber	Amber	Red	Total
Working for a stronger legal and policy framework for Equality	5	2	0	0	7
Using our powers to combat discrimination and promote equality of opportunity	5	2	0	0	7
Safeguarding our rights protections in a changing Europe	5	0	0	0	5
Promoting equal access to and equal opportunities for all at work	2	1	0	0	3
Addressing inequalities in educational attainment and tackling bullying	0	1	1	0	2
Resourcing the Plan	4	1	0	1	6
Totals	21	7	1	1	30

Organisation Structure Chart



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