EQUALITY COMMISSION FOR NORTHERN IRELAND

ANNUAL REPORT AND ACCOUNTS
2025 – 2026

HC 433

Equality Commission for Northern Ireland

Annual report and accounts 2025-2026

for the period 1 April 2025 to 31 March 2026

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CHIEF COMMISSIONER'S FOREWORD

This has been a demanding and difficult year for the Commission. We have had to navigate complex and high-profile legal developments and demonstrate resilience in the face of ongoing funding challenges. Throughout this, the Commission has continued to deliver across its wide-ranging responsibilities, maintaining a strong commitment to promoting equality and challenging discrimination across Northern Ireland.

This year has also seen rising racial tensions across Northern Ireland, reflected in the highest levels of hate crime recorded. Incidents of racism and intimidation have affected individuals and communities. We have continued to engage with affected communities and press for strengthened protections, including reform of race equality legislation, while preparing for the Executive's consultation on the Draft Framework for Race Relations.

Legal work has been a central feature of the year. We have been involved in a number of high profile legal proceedings, including intervening in the Court of Appeal in *Dillon and Others v Secretary of State for Northern Ireland*, which considers legacy legislation and Article 2 obligations, and in a judicial review concerning the Northern Ireland Budget, which raised important questions about the application of Section 75 duties.

The For Women Scotland Supreme Court judgment has also raised complex questions on its interpretation in Northern Ireland, where the legislative framework differs from Great Britain. The Commission is working to seek legal clarity through the courts to enable us to provide clear guidance for individuals, employers and service providers. The Commission is also dealing with two Judicial Reviews against our handling of associated matters from the Good Law Project and Women's Rights Network. This work has placed significant demand on our resources.

Alongside this, demand for our services remains high. While the Commission recognises wider changes across public sector employment and the long-term repercussions of sustained funding reductions, the scale of pressures facing the Commission is particularly acute.

The Commission has continued to deliver its statutory functions effectively, maintaining strong oversight and enforcement. Over 4,000 fair employment monitoring returns were processed and authorised, with enforcement action taken where required. Compliance with Section 75 duties has remained strong across public authorities.

We have influenced law, policy and practice in areas including disability rights, education, employment and hate crime protections. Our work on Article 2 of the Windsor Framework has focused on safeguarding equality protections and preventing any diminution of rights.

Throughout the year, the Commission has continued to engage with stakeholders across Northern Ireland, recognising the importance of hearing from those affected by inequality. As part of this, the Commission held a Board meeting in the Guildhall in Derry/Londonderry, providing an opportunity to hear from local stakeholders about the equality issues facing people in the North West and helping us ensure that regional voices inform our work and priorities.

The Commission remains focused on promoting equality and challenging discrimination. I would like to thank our staff for their continued commitment, resilience and professionalism. I would also like to thank our Commissioners, and the many organisations and individuals who work with us for their continued support.

In the year ahead we will continue to press for legal clarity, strengthened race equality protections and ensure that equality remains central to public policy and decision-making. We will continue to work towards a society where equality is not only protected in law, but realised in practice for everyone in Northern Ireland.

Geraldine McGahey OBE
Chief Commissioner

1. Performance Report

This Performance Report provides an outline of the Commission's purpose and remit; a summary of its performance against its objectives and key results in 2025-26, 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 Overview

Statutory Purpose and activities of the Commission

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

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

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

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

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

Under the UK-EU Withdrawal Agreement, the UK Government 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;
- Sex Discrimination (Gender Reassignment) Regulations (Northern Ireland) 1999
- Equality (Disability, etc.) (NI) Order 2000;
- Employment Equality (Sexual Orientation) Regulations (NI) 2003, as amended;
- Fair Employment and Treatment Order (Amendment) Regulations (Northern Ireland) 2003;
- Disability Discrimination Act 1995 (Amendment) Regulations (Northern Ireland) 2004;
- Special Educational Needs and Disability (NI) Order 2005, as amended;
- Disability Discrimination (NI) Order 2006;
- Equality Act (Sexual Orientation) Regulations (NI) 2006, as amended, Regulations (Northern Ireland) 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. The latest Corporate Plan, covering the period 2025-28, and the Business Plan 2025-26 obtained ministerial approval on 9 July 2025.

Vision

An equal and inclusive society.

Mission

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

These are supported by our **Values:**

- **Committed** – We actively challenge discrimination and inequality, and we are committed to promoting equality. We care deeply about delivering high standards of public service and take pride in being courageous, dedicated and passionate about our work.

- **Open** – We are honest, approachable and responsive.

- **Respectful** – We treat people as equals, respect diversity and act fairly. We appreciate and support our colleagues' efforts, and we care for ourselves and others. 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;
- Investigations;
- Legal Services;
- Policy and Research;
- Corporate Services.

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

Chief Executive's Statement for 2025-26

This marks the first year of the Commission's new Corporate Plan covering the period 2025–2028.

This year has proven particularly challenging for the Commission, as we continue to face considerable financial pressures.

Approximately 75 percent of our total resource budget is dedicated to staffing costs, making the organisation especially susceptible to budget cuts and pay increases, which are largely outside our direct control. As a result, ongoing budget constraints have led to a steady decrease in staffing levels, leaving the Commission operating with only half its intended workforce.

To highlight the scale of the staff reduction, against a staffing complement of 131, at the year end the Commission's permanently employed staffing level was 60 (average FTE). This compares with a figure of 76 at 31 March 2025.

In this environment, as a relatively small Arm's Length Body, we encounter difficulties competing with other public sector organisations in terms of pay and grading structures, which has led to further loss of experienced staff to these entities. Additionally, persistent financial pressures have hindered our ability to carry out sustained recruitment initiatives.

We look forward to the anticipated review by our sponsoring department, TEO, in the next financial year.

This report illustrates the persistent financial difficulties the Commission has faced this year. We received our initial resource allocation in March 2025, which was based on the previous year's position, with a modest increase of £125,000 in the salaries budget to account for the NICS pay award. However, the opening budget was £173,000 less than the final allocation for 2024–25. This was supplemented by an additional £106,000 in May, following a revised opening allocation, and once again in June, when a further £50,000 was added to the salaries line.

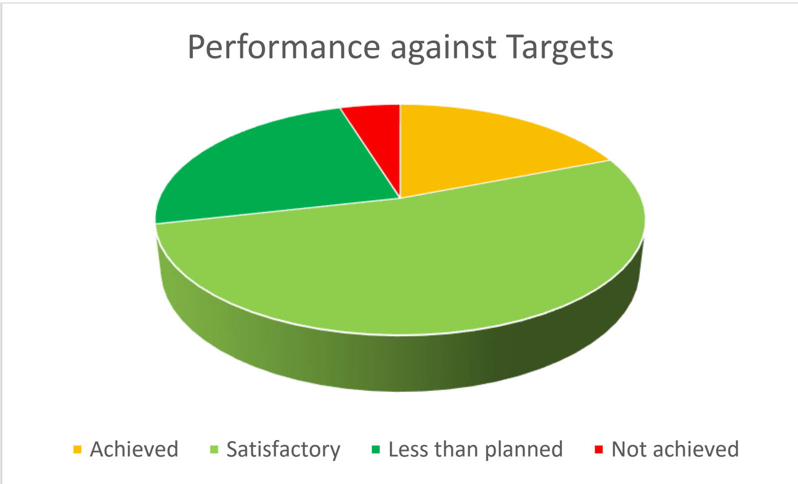
Aside from a small capital allocation of £50,000, there were no further increases, as no additional bids for resource funding were made in subsequent monitoring rounds. This resulted in another year marked by financial constraints.

The indicative opening resource allocation for 2026–27 is based on last year's revised opening allocation, highlighting ongoing and significant challenges for the upcoming business year.

Looking ahead, the Commission is firmly focused on building upon this resilience. We are dedicated to finding innovative solutions to new and ongoing challenges, strengthening our partnerships, and ensuring our continued service to the public. With the support and determination of our staff and stakeholders, we are optimistic about the opportunities that lie ahead and confident in our ability to make meaningful progress in the coming year.

Performance against objectives

This year, 15 objectives were either achieved, or substantial progress was made towards longer-term corporate plan objectives. In six areas, progress was significantly less than planned. There was one instance where no progress was made towards achieving the objectives. This reflects the lack of resources and need to divert resources between the various areas of work as staff left and we were unable to replace them immediately.



The Commission sets its targets over the three-year period of the Corporate Plan and there is still potential for these outcomes to change before 31 March 2028.

The Commission reviewed performance against key actions at least quarterly, and a summary report of this performance was provided quarterly to the TEO sponsor team.

A draft Business Plan for 2026-27 has been submitted to TEO for approval. 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 Senior Leadership 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 2026 and other results for this year are set out in detail in our Financial Statements at page 99. The Accounting Officer authorised these financial statements for issue on 30 June 2026.

The Financial Reporting Manual (FReM) requires the Commission to treat grant-in-aid as financing rather than income. This year, £6,527k (2024-25, £6,500k) was received in grant-in-aid, including £1,141k for work on the dedicated mechanism arrangements.

The Commission showed a small decrease in income from its activities. Income from activities was £309k this year, which compares with £329k last year. This decrease was due to a reduction in expenditure on repairs and maintenance.

Net operating expenditure for the year was £6,313k (2024-25, £5,593k). The increase mainly resulted from the removal of a dilapidations cost due to the decision to extend the leasing of Equality House for a further five years.

There was movement in Taxpayers' Equity of £202k, from a deficit of £150k at 31 March 2025, to a surplus of £52k at the end of this year. Again, this is largely due to the change in the status of potential dilapidations, as well as a reduction in current assets. There were also decreases in creditors and non-current liabilities.

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 totals, the outturn was an underspend of 1.3%.

Going concern

The Equality Commission operates as a going concern. It is financed by funding from The Executive Office. The Commission was advised of an indicative opening budget for 2026-27 on 13 April 2026. 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 2025-26 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.

Making a Difference to People's Lives with Our Powers

Review of the Commission's Powers and Duties

The review of the Commission's powers and duties commenced during the year. A mapping of the Commission's powers and duties under anti-discrimination laws was undertaken and consideration given to the framing of the enforcement provisions, informing the planning and approach to the delivery of a number of other targets. A comparative assessment of other Equality Bodies approaches across UK and Ireland was also undertaken. However, due to the re-deployment of staff to Policy and Research, this work was paused in Q4. Several themes from this review will be integrated into business plan projects for 2026/27.

Well publicised, strategic casework

During the year, significant legal developments required a substantial focus from the Commission's press and communications resource, particularly in relation to the For Women Scotland Ltd v the Scottish Ministers Supreme Court judgment. Despite this, the Commission promoted five strategic legal cases covering religious, disability, age, and sex discrimination.

The Commission has committed to developing a new integrated complainant enquiry service and to review its legal processes to increase the identification and support of strategic cases. Work to achieve this will take place over the period of the Corporate Plan.

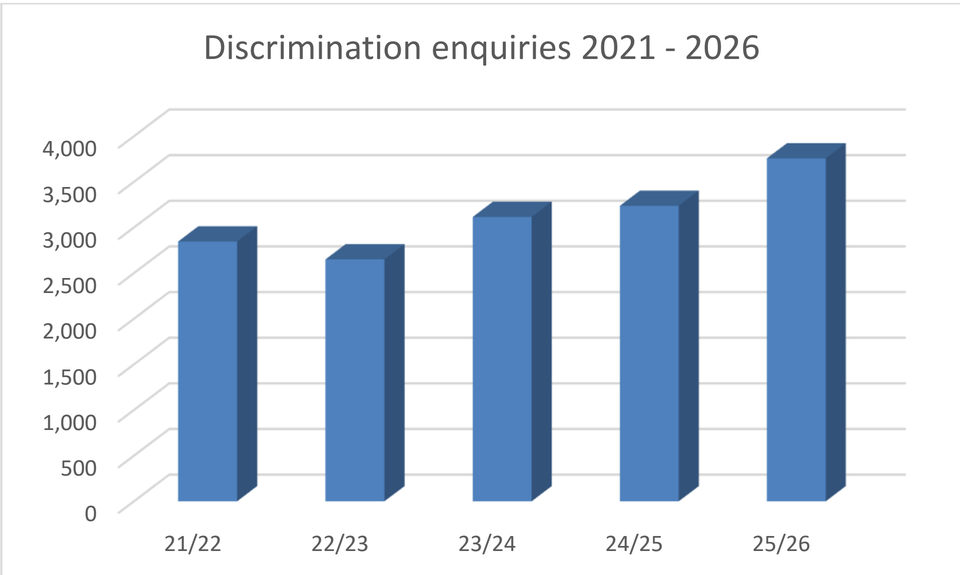
This year, we worked to streamline and update the discrimination rights advice on the Commission's website. We have reviewed the structure and content of the 'Your Rights' section, reducing complexity and improving navigation so users can more easily find the information they need. This included consolidating pages, reducing reliance on PDFs, and prioritising HTML content to improve accessibility.

Content was written in plain English, with clear headings, consistent terminology and a stronger focus on user needs, such as understanding rights and knowing how to seek advice or make a complaint. It forms part of a wider shift towards an accessible, user-focused website that supports people to find, understand and use information about their rights.

Due to staff reductions and absences and need to focus on other issues, there was little opportunity to focus on updating of strategic priorities although it is planned that this will be completed early in the next financial year.

Combatting discrimination

During 2025-26, the discrimination advice officers dealt with 3,757 new enquiries, an increase on last year's figure of 3,237. There has been an upward trend over the past five years since the Covid pandemic.



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

- 55.1% (55.7%) were about disability discrimination, (including Special Educational Needs and Disability Order complaints);
- 20.9% (19.9%) were about sex discrimination;
- 9.5% (10.4%) were about racial discrimination;
- 7.0% (7.5%) were about age discrimination;
- 6.2% (6.6%) were about religious/political discrimination; and
- 1.4% (1.7%) were about sexual orientation discrimination.

The pattern remains largely unchanged from last year, as does the breakdown by general area of complaint below.

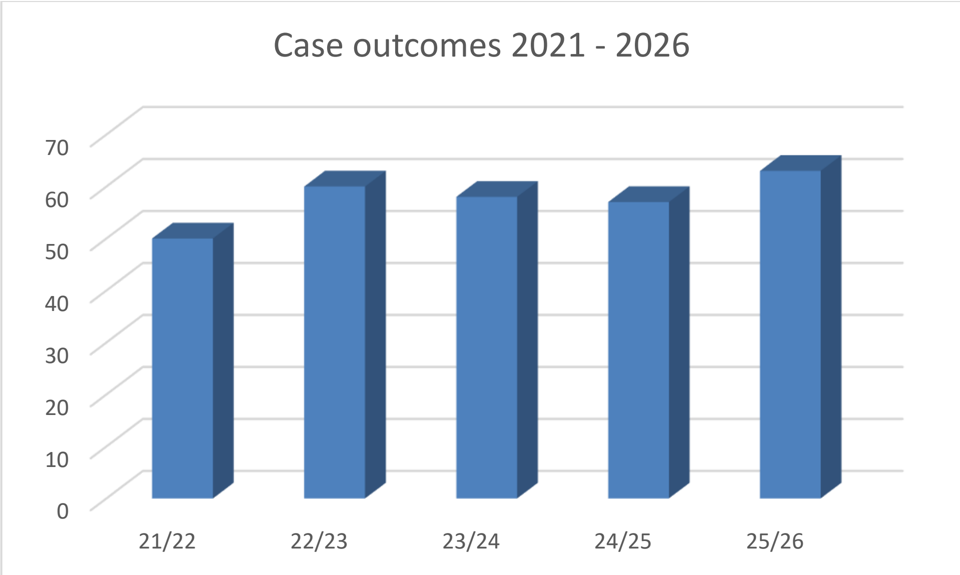
Employment remains the single largest area of enquiry, with 67.3% (67%) of enquiries relating to this field. This is followed by Goods, Facilities and Services enquiries, which made up 22.6% (22%) of enquiries and then education at 5.3% (6%), with other complaints making up the balance.

Applications for Assistance

In 2025-26, the Commission received 490 applications for assistance (AFAs). This was a 21% increase on the 405 applications for assistance received in 2024-25. The Legal Funding Committee considered 359 applications for assistance, an increase on last year's 348. 44 (12.3%) were granted assistance. This compares to last year's figure of 71 (20.4%).

Case Outcomes

By the end of the year, 63 assisted cases reached an outcome. This compares to 57 cases having reached an outcome in 2024-25.



There were judgments in three cases this year, two upheld and one dismissed. One of the cases that was upheld was a County Court Judgement regarding the refusal of services by a garage to a black man from Northern Ireland. The County Court Judge awarded compensation of £7,500 for injury to feelings. The other County Court Judgment upheld involved a minor, who has a prosthetic leg and was refused access to the Defendant's inflatapark in Titanic Quarter. She brought a complaint of unlawful disability discrimination and was awarded £5,000 compensation.

The dismissed case concerned a preliminary decision of the Industrial Tribunal in a racial discrimination claim, in which it was determined that the applicant could not establish that he was a "contract worker" for the purposes of the legislation.

This year settlements were reached in 32 assisted cases. Compensation of £737,500 was recovered for individuals, along with settlement terms including remedial action. This compares with 34 settlements for last year with a total compensation of £582,151. In the settlements for 2025-26, five agreements were for settlement figures in excess of £50,000. All of these were employment cases; two were sexual harassment cases, one disability and two hybrid age and disability cases.

The Commission discontinued assistance in 28 cases, a number of which were multiple goods and services cases brought by a group of individuals.

During the year, the Advice and Compliance team followed up on 31 settlements from assisted cases. Twenty-six were from cases settled in 2025-26 and five relating to cases settled in 2024-25. Twenty-four of these follow ups were completed by the year end.

An equality review of the governance, practices, and procedures applicable to Ulster Boxing was completed in line with a 2024/25 settlement commitment. This received significant positive publicity and was referenced in NI Assembly by the Communities Minister.

Outreach to target groups

While a formal outreach plan was not in place, the Commission continued to strengthen its outreach activity over 2025-26, with a particular focus on minority ethnic communities, under-represented groups and the legal profession.

Direct engagement took place through a range of events and initiatives, including participation in the MELA festival, the Commission's International Men's Day football event delivered in partnership with Street Soccer NI, engagement with the Traveller community in Dungannon, and presence at Belfast Pride, and Learning Disability pride.

This work was complemented by wider engagement activity with students, trainees and established legal professionals, alongside collaboration with community and voluntary sector partners. This activity helped to share good practice, raise awareness of equality law, and highlight the barriers and issues experienced by people in Northern Ireland.

Together these efforts have contributed to building new connections and improving accessibility to the Commission's services.

Compliance with Fair Employment (FETO) monitoring requirements

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.

The Commission processed 4,024 (4,020) monitoring returns in compliance with legislation. Enforcement action was taken where appropriate, including the prosecution and conviction of the Bank of Ireland, and ongoing cases against three other organisations. Prosecutions against two other employers have been withdrawn following complete submission of monitoring forms.

The Bank of Ireland prosecution generated media coverage, which helps to reinforce the importance of compliance with fair employment monitoring duties and raising awareness among employers of their legal responsibilities.

A report on the impact of the removal of the Teachers' Exception was provided to the Commission. Engagement with oversight bodies and some independent and other schools continues, to ensure accurate monitoring returns are being submitted.

Monitoring Return Forms (MRF)	**2022**	**2023**	**2024**	**2025**	**2026**	**TOTAL**
Total MRFs due /	3,837	3,879	3,934	3,902	*1,349	
Already received	3,832	3,776	3,835	271	0	
Received in 2025-26	0	3	99	3,550	372	4,024
Authorised in 2025-26	0	3	1,983	2,030	2	4,018
Remaining to be authorised	0	0	0	1,791	608	2,399
Not submitted / Still to be submitted	5	1	1	81	977	

* To date

Using FETO monitoring and review processes to promote equality of opportunity

The FETO monitoring and review processes were utilised to promote equality of opportunity and fair participation. Fifty employers were targeted for the submission of Article 55 reviews, all of which were audited and found compliant.

The employer monitoring database was analysed, and a Monitoring Report was presented to the Commission in March 2026.

Annual Summary of Monitoring Returns

The Fair Employment Monitoring Report No.34 was completed and published on the Commission's website in June 2025.

The report provides information on the community background of the monitored workforce based on those returns made during 2023. Percentages in square brackets [ ] exclude individuals recorded as non-determined.

This year's report shows that the total monitored workforce was 598,854.

- Overall, 248,607 (41.5%) were Protestant, 253,464 (42.3%) Roman Catholic, and 96,783 (16.2%) were non-determined.

- In 2023, for the second time since monitoring began, the share of the total monitored workforce from members of the Roman Catholic community [50.5%] was greater than that of members of the Protestant community [49.5%].

- The Roman Catholic community share of applicants to the monitored workforce was [53.2%], with [46.8%] from the Protestant community.

- The Roman Catholic community represented [52.9%] of appointees to the monitored workforce in 2022; the Protestant community represented [47.1%].

- Leavers from the Roman Catholic community comprised [52.4%] of leavers from the monitored workforce and [47.6%] from the Protestant community.

- In 2023, women accounted for more than half (52.8%) of all monitored employees in Northern Ireland.

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

The Fair Employment Monitoring Report No.35, based on those returns made during 2024, is due for publication shortly.

Advice was also provided to 27 private sector employers and ten public authorities, through follow-up on Article 55 Reviews and affirmative action measures. The comparative figures for 2024-25 were 17 and five.

During the year, staff made 17,891 email and telephone contacts with employers re. FETO compliance and delivered 27 workshops on completion of a monitoring return form or an Article 55 review. This compares with 17,164 contacts and 30 workshops in the previous year.

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 several steps in furtherance of these duties during the year under review, as set out below.

Provide advice to ensure effective compliance of public authorities

Of the 161 public authorities designated under the Act, 145 are required to have an approved equality scheme. By the year end, all had an approved scheme in place. This year we provided advice to 28 public authorities reviewing their schemes.

Section 75 annual progress reports (APR) for 2024-25 were requested from 143 public authorities required to submit their APR by the end of August. By the end of March 2026, 139 (97%) APRs had been received. This was consistent with the previous year. Feedback was provided to 47 public authorities on their 2024-25 APRs. This compares to 31 in the previous year.

Out 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. Advice provided on 40 strategic EQIAs/screenings, in key policy areas. This compared to 32 the previous year.

Keep under review the effectiveness of statutory duties

The effectiveness of the statutory duties continues to be kept under review.

Work this year centred on the Commission's intervention in the Children’s Law Centre’s (CLC) Judicial Review concerning the Northern Ireland Budget. The course of this litigation was protracted, and it evolved over time.

Following submission of Department of Finance position papers to the court, the application against the NIO was dismissed and it was determined that the application should proceed to a substantive hearing with the Department as the only remaining respondent. On 2 May 2025, the Commission sought leave from the court to intervene in the case and the court granted this application. The hearings took place in October and November and the application by the CLC for judicial review was dismissed in a judgment handed down by the High Court on 23 December 2025.

This judgment makes clear that any arrangements performed by the Department of Finance to consider the potential equality impacts relating to the setting of the NI Budget are matters of good governance rather than required by the Department’s section 75 duties. Commission guidance on this matter has therefore been withdrawn. The wider implications of the judgment as they relate to the section 75 provisions require careful consideration and a project in relation to this is included in the next business year.

During the year, work on Section 75 Leadership Guidance has been completed, with further iterations developed specifically for Councils, demonstrating ongoing commitment to supporting leadership and governance in the public sector.

Using our Advisory Services to Promote Equality of Opportunity

A review of advisory content was undertaken to identify guidance that required updating or modernisation. Gaps in guidance were also scoped. A two-year plan for guidance development has been put in place. To date, FETO monitoring guidance and recruitment guidance have been rewritten for the website.

A review of training provision has been completed. Six key issues were identified: course branding; accessibility of training materials; the need for a digital promotional campaign; the benefit of a small number of in-person events; a focus on increasing the number of attendees at each event; and replicating live training courses with recorded webinars. Each of these is being progressed.

A digital campaign to promote the training offering was rescheduled to align with the launch of the new website. Work was completed to improve and standardise course descriptions, the branding and accessibility of course materials was enhanced and the visibility of training on the website improved. This included a streamlined booking process. Training events are being developed into online training resources that employers can access on the Commission's website.

The Advice and Compliance team dealt with 2,807 (previous year: 2,610) were recorded on a range of issues with disability being the most common, followed by sex equality and fair employment. There were 118 employer training sessions (47 last year) delivered covering a broad range of equality areas with 1,401 employers and 2,140 individuals attending these sessions. This year 47 employer webinars or other training events were delivered, reaching 1,225 participants.

Highlights included a training session in partnership with the Department of Health on promoting equality at work for neurodiverse employees to promote the new ECNI/DoH guidance. This was attended by 165 employers and a follow-up in-person seminar was delivered in partnership with Allstate NI and Northern Ireland Union of Supported Employment (NIUSE), attended by 65 employers. Two seminars with the Department for Communities and NIUSE on practical guidance on reasonable adjustments and on disability and employability, were also delivered. Six seminars were organised with the Executive Office for government departments on Section 75 screening, Equality Impact Assessment and Section 75 monitoring.

Complaints and Investigations under Paragraphs 10 and 11

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.

The final reports of two investigations were approved by the Commission and published this year. Another investigation is nearing completion. This compares to two investigations completed the previous year.

During 2025-26 the Commission completed two investigations of Paragraph 10 complaints. One complaint concerned a patient information leaflet developed by the South Eastern Health and Social Services Trust. The other concerned Derry City and Strabane District Council's street trading policy.

The investigation of the South Eastern Health and Social Services Trust complaint found that the Trust failed to comply with its equality scheme arrangements, relating to impact assessment and the monitoring of the impact of its policy. The Trust accepted the overall findings of the Investigation and the recommendations made by the Commission.

The investigation of the Derry City and Strabane District Council complaint found that the Council had failed to comply with its equality scheme arrangements, relating to impact assessment and training. The Council accepted the overall findings of the Investigation and the recommendations made by the Commission.

In both cases the investigation reports contained recommendations, and the Public Authority was required to report to the Commission, on its action to address the recommendations, within six months from the issuing of the Investigation Report.

Both reports were issued to the Complainant, the Public Authority and the Secretary of State, in accordance with Paragraph 11 (2) of Schedule 9 of the Northern Ireland Act 1998. The Commission, as required, also notified the Assembly in writing, in accordance with Paragraph 11(4) (b).

A media release was issued, which received coverage in radio and TV bulletins and in the local press. The action on the recommendations will be reviewed in the coming year.

Eleven Paragraph 10 complaints were considered by the Statutory Duty Investigation Committee (SDIC) this year; ten were not approved for investigation and one has been deferred pending receipt of further information. This compares with six Paragraph 10 complaints considered by the SDIC in the previous year. The SDIC also dealt with four requests for a review of its decision. None of the requests were upheld.

During the year, 55 enquiries have been dealt with. This compares to 36 in 2024-25.

It was planned to undertake a review of Section 75 investigations criteria and protocols, in 2025-26. Due to staff reductions and pressures from an increased number of complaints, it was not possible to start this work. Dependent on the outworkings of the Section 75 work mentioned above, this project may be started during the new business year.

Public Sector Disability Duty

Of the 145 public authorities required to have a Disability Action Plan (DAP), all have one in place. This year, advice was provided to 28 public authorities to improve their disability action measures. By the year-end, six had revised and updated their DAP, taking account of our advice. This compares to 37 and seven in the previous year.

Strengthening equality laws

The Commission advocates for up-to-date legislation to meet needs for equality laws and protections, whether those needs are specific to circumstances in Northern Ireland or are to ensure equal rights and protections across the United Kingdom. Additionally, the work aims to mitigate the risk of divergence in rights protections between Northern Ireland, Ireland and the European Union, as well as other international equality standards.

Race Equality Bill

Plans for updating current race relations legislation is being led by the Executive Office (TEO) and was included in the Executive's legislative programme for 2025-26.

A stakeholder engagement plan was developed, with updated policy positions communicated to key stakeholders who may influence delivery. This included the TEO Racial Equality Sub-Group on Hate Crime, Legislation and Access to Justice, and Diverse Youth NI. Engagement is ongoing with TEO officials responsible for the development of revised legislation, and at the end of the financial year, we understand that it is pending Ministerial approval. Regular engagement with TEO will be maintained throughout the new business year. Although, there is limited time remaining in this Assembly mandate.

The Hate Crime protections (Sentencing Bill), overseen by the Department of Justice (DoJ), is also part of the Executive's legislative programme for 2025/26 The draft Bill was introduced in Q4. Prior to this, the Commission engaged with DoJ officials and other key stakeholders, to advocate for provisions in the Bill that reflect the Commission's recommendations. The Bill, as introduced to the Assembly, does include the Commission's recommendation that an offence can be aggravated by hostility demonstrated towards certain equality groups.

The Good Job Employment Rights Bill

The Good Job Employment Rights Bill is being led by the Department for the Economy (DfE) and is scheduled within the Executive's legislative programme for 2025/26. It was due to be introduced in early 2026, pending agreement by the Executive. As at the end of Q4, the Bill had not been introduced.

Initial work has commenced on drafting recommendations, alongside an initial meeting with the Irish Congress of Trade Unions. However, given redeployment of resources, a position paper was not completed within this business year.

Progress towards Age (Goods, Facilities and Services) legislation

A stakeholder engagement plan has been developed and delivered. There has been significant engagement with Claire Sugden MLA, the sponsor of a Private Member's Bill and other key stakeholders who may influence delivery, such as Northern Ireland Commissioner for Children and Young People (NICCY), the Commissioner for Older People for Northern Ireland (COPNI), Age NI, Children's Law Centre, Children in Northern Ireland, and the Northern Ireland Human Rights Commission (NIHRC). Following engagement and joint working with NICCY and COPNI, key organisations also made recommendations, which aligned with those of the Commission. The consultation summary reflected key Equality Commission recommendations, and Ms Sugden has indicated her intention to continue working with the Commission and other stakeholders to progress.

The deadline for introduction in the Assembly is June 2026, and the legislation had not been introduced as of 31 March. Although we understand that work is ongoing.

Awareness of need for improved Disability Discrimination legislation

A stakeholder engagement plan was developed, with engagement involving key stakeholders able to influence delivery, including the Department for Communities (DfC) and the NI Assembly's Communities Committee.

Engagement also took place with Danny Donnelly MLA who has been working on a Private Member's Bill, concerning the incorporation of the United Nations Convention on the Rights of Persons with Disabilities into NI legislation.

During the year, the Commission issued an invitation to tender for an expert paper on disability law reforms. The final paper is expected to be completed by September 2026.

Sign Language Bill

We provided evidence on the DfC Sign Language Bill, and the Communities Committee endorsed several Commission recommendations. The Bill is an important step towards stronger recognition and provision for sign language users. The Bill completed its final Assembly stages in April and is awaiting Royal Assent.

Wider Law reform

This year, a stakeholder engagement plan was developed. There has been ongoing engagement with the relevant Assembly Clerk regarding the Executive Office Committee's Inquiry into Equality Law. Notably, there has been public support for wider Commission law reform positions from several MLAs, mainly from Sinn Fein and Alliance.

Pay Transparency Directive and the Equality Bodies Standards Directive

As of the end of this year, the European Union (EU), and the UK Government (UKG) still have not given a public position on the Directives. As of the end of this year, the European Union (EU), and the UK Government (UKG) still have not given a public position on the Directives. The First and Deputy First Ministers have indicated in November 2025 that they are advised that Article 2 of the Windsor Framework requires that the EU Standards for Equality Bodies, and the Pay Transparency Directives are transposed here by June 2026. Neither were specifically included in the Executive's legislative programme for 2025-26.

Officers continued to engage bi-monthly with officials in the TEO Windsor Framework Branch. There was no engagement with UKG/EU on the Directives to date. However, the Commission put its position and recommendations on the Directives, among a range of wider issues, to the Independent Review of Windsor Framework in May 2025, calling for action on the Directives.

Officers have met with the Irish Human Rights and Equality Commission (IHREC) to discuss Standards for Equalities Bodies Directives and have engaged in Equinet forums in relation to the Pay Transparency Directive and the Standards Directives.

Commissioners considered an expert paper on the Equality Standards, commissioned to inform development of policy recommendations. Proposed recommendations will be considered by the Commission early in 2026-27.

Engagement has been maintained with DfC officials leading work on Gender Pay Gap Reporting, including any future role for the Commission. DfC's analysis of the Gender Pay Gap Reporting consultation included alignment with some Commission recommendations, including a role for Commission in enforcement, although it does not refer to additional resources.

Driving positive change for people facing inequalities

Programme for Government and Data collection

The Commission continues to encourage data providers to collect and present more and better equality data. This year, we have been involved with TEO and the NI Statistics and Research Agency (NISRA) to discuss their online equality data and measures.

The TEO/NISRA project runs into 2026-27. Its objective is the development of an online equality data resource for use by policy developers and equality officers in government Departments and other public authorities. This will provide a central source of the publicly available survey data and measures for use in an equality assessment of a policy in development.

Improved educational opportunities for children with Special Educational Needs (SEN) and disabilities

During the year, we progressed our work to advance equality rights for children and young people with special educational needs and disabilities. This focussed on assessing the SEN Reform Agenda. We strengthened engagement with key stakeholders and promoted the Commission's recommendations through the year.

Early in the year, we published our analysis of the SEN Reform Agenda and Delivery Plan. We responded to the Education Committee's inquiry (November 2025) into transformation of SEN services. We also published an education briefing on priority actions to advance equality in education during the remainder of the Assembly mandate.

This briefing was issued to all members of the Education Committee and shared with targeted stakeholders, and it has supported subsequent verbal briefings with MLAs and their staff.

In December 2025, we also advanced work on curriculum reform and wider inclusion issues. The Strategic Review of the NI Curriculum reflected Commission positions submitted in the previous business year and officers continued engagement with Department of Education and the Curriculum Taskforce to support inclusion of wider recommendations as the Review is taken forward.

In December 2025 we also responded to the United Nations Special Rapporteur on the right to education call for contributions on curriculum, pedagogy and assessment, highlighting key positions on curriculum reform.

We engaged with the Education Authority's Intercultural Education Services team as part of their internal review of service effectiveness, and continued participation in working groups across education equality areas including racist bullying, Traveller education and Roma education.

In October 2025, we provided evidence to the Review of the Common Funding Formula on the ringfencing of differentiated needs funding.

Throughout the year we continued our engagement to influence the development of key Departmental strategies with the potential to impact on equality of opportunity

Disability Strategy

We set out our disability policy priorities with Department for Communities officials ahead of consultation and submitted the Commission's response to the draft Disability Strategy which was launched for consultation on 9 December 2025. We await publication of the final Strategy.

Disability and Work Strategy

Following publication of the draft Disability and Work Strategy in October 2025, we submitted our response. The Commission's response focused on supporting measures to improve workplace inclusion and reduce barriers to employment for disabled people. Again, we await publication of the final Strategy.

Racial Equality

Throughout the year, we continued to progress our racial equality work, including undertaking a number of stakeholder engagements to inform updated policy positions. We continued to participate on the TEO Racial Equality Strategy Group meeting and a number of associated sub-groups to advocate for the changes that the Commission continue to recommend. TEO published its *New Framework for Racial Equality* , as its alternative to a Race Equality Strategy, towards the end of the year and we will respond, based on the updated positions.

Anti-poverty strategy

We undertook stakeholder engagement to inform our response to the Executive's Anti-Poverty Strategy consultation in September 2025. We promoted our response through a social media campaign to amplify our key messages ahead of the consultation closing.

Gender Equality strategies

We continued to press DfC to progress gender equality strategies but there was no indication that this would be progressed in the current Assembly Mandate.

Violence against Women and Girls and Domestic and Sexual Abuse

Whilst this Strategy was embedded, the Commission took a light touch approach given the limitations on resources within the policy team. It maintained its participation on the Strategy's stakeholder advisory group.

Early learning and childcare strategy (DE)

During the year, the Commission updated its policy positions and undertook a substantial amount of stakeholder engagement. The Education Minister announced further childcare actions, which aligned with Commission recommendations, including better targeting of particular equality groups.

The Commission also responded to the Department of Health's initial consultation on Minimum Standards for childminding and daycare, and to the Department of Education's Early Learning and Childcare Strategy consultation, which was launched in December 2025. The Commission welcomed the Strategy which continued many of the Commission's recommendations.

Sexual Orientation strategy

The Commission continues to press DfC to progress a sexual orientation equality strategy.

Safeguarding our rights and protections in a changing Europe

The Commission continues to perform its duties and responsibilities, alongside the Northern Ireland Human Rights Commission (NIHRC), to oversee the commitment by the UK Government to protect certain rights in Northern Ireland after the UK left the EU.

This involves monitoring and reporting on the Government's compliance with Windsor Framework Article 2, using our powers to advise and assist individuals; and promote understanding and awareness of the Government's commitments; also to intervene in cases where there are potential breaches.

Throughout the year the Commission engaged directly with government and officials including at Westminster, Stormont, the Northern Ireland Office, TEO and with European Representatives.

The Commission, alongside NIHRC, provided evidence to the Independent Review of the Windsor Framework led by Lord Murphy. The joint submission highlighted a range of key issues. These included the need for consideration of Windsor Framework at an early stage, concerns about rights divergence across the UK, stronger parliamentary scrutiny and judicial interpretation of Article 2 in Northern Ireland, improved formal communication between government and the Commissions, and access to future funding. The Chief Commissioner and Chief Executive met with Lord Murphy in the course of his Review.

The Commissions also recommended that the relevant provisions of the EU Equality Bodies Directive and the EU Pay Transparency Directive be implemented in Northern Ireland law.

The Commissions provided evidence to the House of Lords NI Scrutiny Committee's Inquiry on Strengthening Northern Ireland's Voice in the Context of Windsor Framework.

We monitored Bills going through Parliament to consider compliance with the Article 2 commitments and a number of Private Members' Bills were kept under review for Article 2 compliance.

Our legal work continued in this area. In June 2024, the Commission had intervened in a Court of Appeal judicial review challenging parts of the Northern Ireland Troubles (Legacy and Reconciliation) Act on Windsor Framework Article 2 grounds in Dillon and Others v Secretary of State for Northern Ireland.

Our intervention focused solely on the interpretation and application of Windsor Framework Article 2. The Appeal Court confirmed the Commission's view that Article 2 is directly effective, meaning the non-diminution obligation can be relied upon directly. This conclusion is consistent with the Commission's position.

The Court also found that the requirements to establish a breach of Article 2 were satisfied in this case, supporting the Commission's view that provisions of the Legacy Act breached the legislation.

The UK Government appealed the NI Court of Appeal's decision and in October 2025 the case was heard before the UK Supreme Court. The Commission intervened on Windsor Framework Article 2 points. The UK Supreme Court's judgement was received in May 2026.

During the year, the Commission also sought permission from the NI High Court for an advisory declaration on how the terms "sex," "men," and "women" should be interpreted under Northern Ireland equality law.

In April 2025, the Supreme Court handed down its decision in For Women Scotland v the Scottish Ministers which concluded that 'sex' in the Equality Act 2010, the equality law in Great Britain, means 'biological sex'.

The Commission has since asked the High Court to clarify how the Supreme Court's judgment should be applied in Northern Ireland, given its different equality law framework, and how the implications of Windsor Framework Article 2 equality law should be interpreted. Such clarity would enable the Commission to provide clear and robust advice and guidance to employers and individuals.

At a case management review in January 2026, the High Court decided not to consider the application until the Supreme Court delivers its judgment in Dillon and Others v Secretary of State for Northern Ireland.

Advice was provided to 14 individuals with legal enquiries in relation to Windsor Framework Article 2.

A joint annual report was not published on the implementation of Windsor Framework Article 2 in 2024/25, with a view to publish in a revised format in 2025/26. The Commission has however reviewed progress on the implementation of recommendations from previous annual reports.

During the year, we continued our partnership work with NIHRC and IHREC. In November, the Commissions held their annual joint meeting on equality and human rights on the island of Ireland after Brexit. We produced a joint report and held an event in November 2025.

Monitoring, research and policy development for its powers to advise are key to the Commission's oversight role under Windsor Framework Article 2 and help inform policymakers, elected representatives, and sector bodies affected by the UK Government's commitments, and understanding generally of the importance of those commitments.

An update report into the impact of loss of EU funding on equality groups, was published during the year.

Work continued on three research projects, in conjunction with NIHRC and IHREC, examining rights divergence: an EU law monitoring report, an expert paper on CJEU case law, and an expert legal report on EU employment law developments. These findings are due to be published in 2026–27.

Ongoing research during the year included a public awareness survey, which showed similar awareness levels to the previous three years. The majority of respondents said equality and human rights after Brexit, and the role of the Commissions, were important to them. Many also felt that attitudes towards some equality groups, such as minority ethnic communities, migrants, refugees, and asylum seekers, had worsened since Brexit.

The survey also measured several key performance indicators related to the Commission's duties for awareness-raising.

Awareness Objective	**Target**	**Achieved**
New rights under the Windsor Framework	55%	62%
The role of ECNI and NIHRC in protecting equality and human rights post Brexit	55%	70%
ECNI and the NIHRC can provide legal advice and assistance to bring legal action before our courts	60%	71%
ECNI, NIHRC and IHREC role in all-island dimension on equality commitments under the Windsor Framework	45%	42%

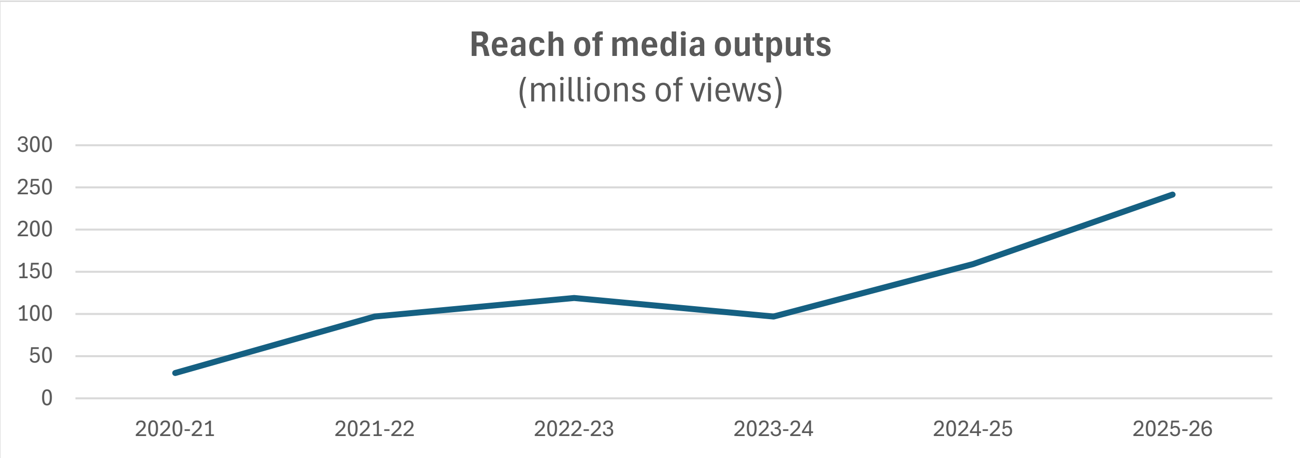
The Commission will continue to work with government, partners, stakeholders and individuals to protect equality and human rights and ensure government compliance with Windsor Framework Article 2.

Communications and Engagement

This year, the Commission continued to deliver its communications strategy across all channels, strengthening its role as an authoritative voice on equality issues in Northern Ireland. Alongside this, a significant milestone was achieved with the launch of the Commission's new website, marking a step change in how we communicate with and support those who use our services.

Media

In 2025-26, the Commission released press releases, blogs or other media on 23 stories. This compares with 35 last year. This reduction reflects a shift in resource towards the development and delivery of the Commission's new website, where significant work was undertaken to review, restructure and rewrite core public-facing content.

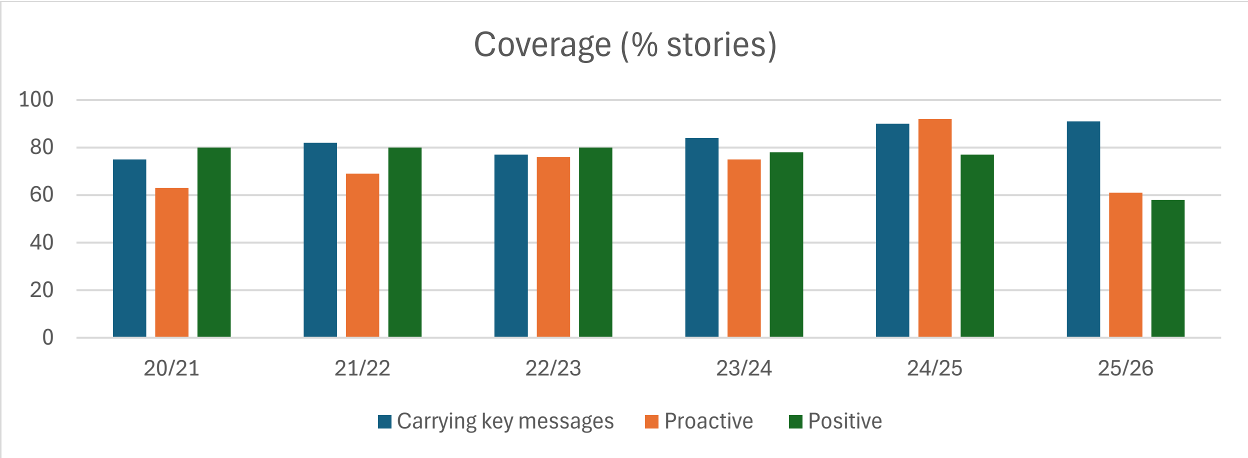


Media reach, a measure of the estimated number of people who could have seen our coverage, based on articles published on media sites, continues to grow in the year 2025-26. Some of this increase is attributed to a change in the method of calculation. Much of it is accounted for by online views.

In 2025-26, our media activities covered a range of topics:

- the Commission's work on the For Women Scotland Supreme Court judgment and the need for legal clarity in Northern Ireland
- five legal cases covering age, disability and sexual harassment
- equality scheme investigation outcomes
- a FETO prosecution of the Bank of Ireland.

These cases reinforced the Commission's role in both supporting individuals and informing employers of their legal responsibilities, while positioning us as trusted expert voice on evolving equality issues. We also published seven blogs last year, including on sex discrimination, prejudice and bullying, poverty and racism.

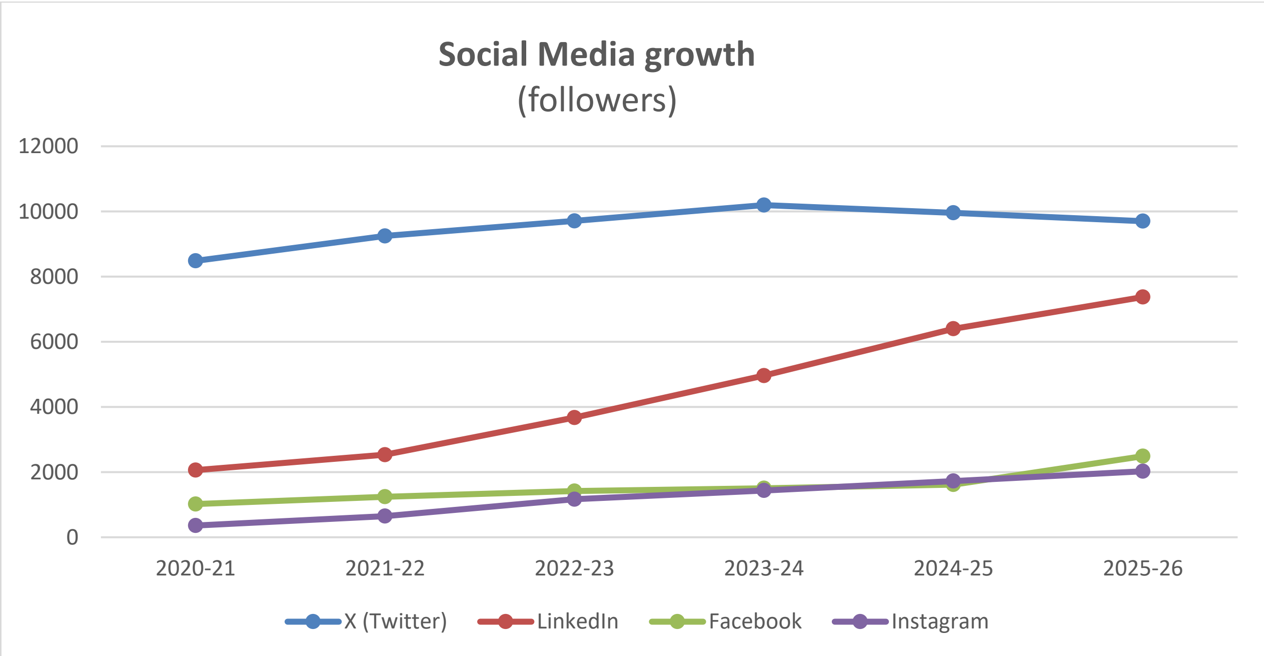


The percentage of articles carrying key messages has increased slightly in 2025-26. There has been a fall in proactive and positive coverage this year, which can be accounted for in coverage relating to the For Women Scotland judgment, its impact in Northern Ireland, and our decision to ask the Courts for clarity before issuing guidance. It is also worth noting that although we have seen a fall in positive coverage, this hasn't meant an increase in negative coverage. What we have seen is an increase in neutral and balanced coverage.

Media metric	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Reach (views)	97 m	119 m	97 m	159 m	241 m
% articles carrying key messages	82%	77%	84%	90%	91%
Proactive coverage	69%	76%	75%	92%	61%
Positive coverage	80%	80%	78%	77%	58%

Social Media

Our social media channels continued to perform strongly in 2025-26, with increased engagement across LinkedIn, Facebook and Instagram, alongside continued audience growth. LinkedIn remained a key platform for professional engagement, with strong growth in both followers and interaction rates. Facebook and Instagram continued to grow among visually driven audiences. Although Twitter engagement remained steady, a slight decline in followers reflected broader trends in platform usage.



Website and Content Development

The Commission's new website successfully launched this year. This represents a significant milestone in improving how we communicate with the public and support people to understand and access their rights.

The new site has been designed with accessibility and usability at its core, with clear language, improved navigation and a more user-focused structure. The development of the site reflects a broader organisational shift in how we approach content and better help users to find and understand our information.

Partnerships

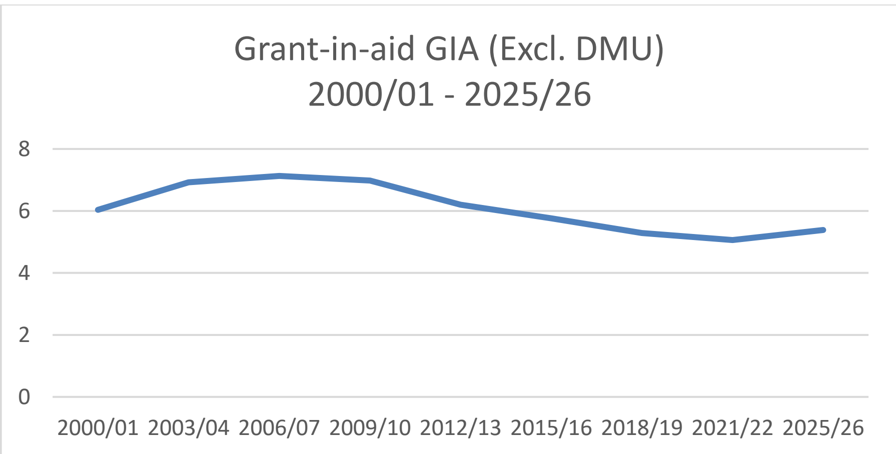
Throughout 2025-26, we delivered a wide range of engagement activities, strengthening relationships with stakeholders, communities and partners. We delivered a range of targeted events and stakeholder engagements across Northern Ireland, including events in Derry/Londonderry, Dungannon and Carrickfergus, and participation in key events such as Belfast Pride and Mela. Engagement with specific groups, including the Traveller community and people with learning disabilities, helped ensure a wider range of voices informed our work.

Partnership events, including those focused on reasonable adjustments and supporting disabled people into employment, brought together employers and stakeholders to share good practice and address barriers. This was complemented by legal outreach activity and speaking engagements at external events, where Commission representatives were invited to provide expert input on equality law and practice.

Financial performance

As can be seen below, the Commission has seen a long-term reduction in its opening Grant in Aid (GIA), the funding it receives from TEO, in the years since it was established. Measured against 2007-08, the decrease is almost £2 million.

The graph below has not been adjusted to account for inflation and the decrease in real terms has been much more substantial. It is this decline in financing, which underpins the substantial, and continuing, reduction in staffing levels that is the main organisational risk that the Commission deals with.

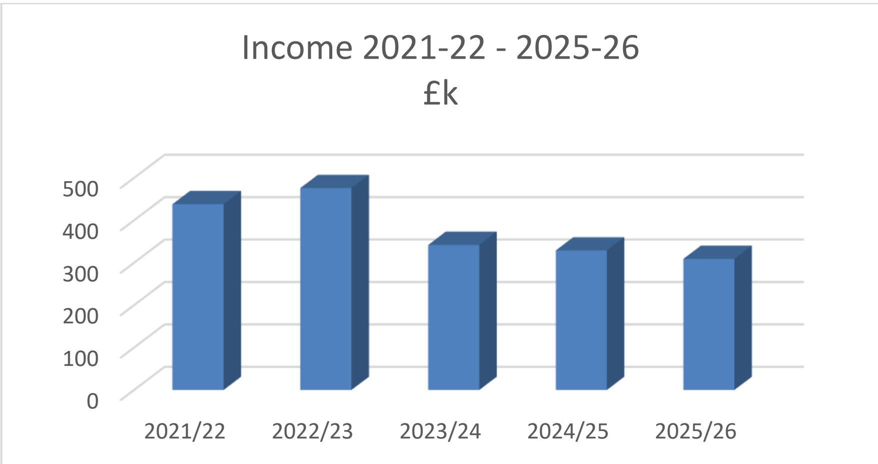


The graph also demonstrates that over more recent years the fall has been arrested, although, again, not if measured against inflation. The current year saw a small increase in its total GIA allocation, from £6,500k to £6,527k.

The GIA figures above do not include the ring-fenced funding the Commission 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 £1,141k for this work this year, the same figure as in 2024-25.

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. There has been a reduction over recent years, as a result of the Commission no longer providing IT services. The Commission no longer has an IT team and support is now provided from a contract with a third-party supplier.



This year the Commission generated £309k, mainly from sharing its accommodation with other bodies. This compares with £329k last year.

Commission expenditure

The table below gives a breakdown of the Commission's total operating expenditure and expenditure on staff costs and on the purchase of goods and services over the past five years. Further detail on expenditure this year can be found in Note 3 to the Accounts.

In the tables below, this year we have reported separately on core expenditure and on expenditures on the staffing and work of the new Dedicated Mechanism arrangements.

ECNI Core Expenditure trends 2021 – 2026 (£'000)

	2021-22	2022-23	2023-24	2024-25	2025-26
Total operating expenditure	5,819	5,771	6,390	4,815	5,511
Salaries and other staff costs	3,947	3,736	3,930	3,785	3,731
Expenditure on Goods and Services	1,550	1,231	956	1,080	1,126

The table above demonstrates the high proportion of Commission expenditure accounted for by staffing. With such a large proportion of its budget that is committed to staffing, budget reductions have a disproportionate impact on staffing levels. Although not civil servants, the Commission is required to follow pay settlements communicated to it by its sponsoring Department. Increases in staff pay, across the civil service, constitute the main financial pressure on the Commission. The impact of this will continue into future years. The reduction in expenditure on staffing, despite pay increases is due to the reduction in staff numbers.

Dedicated Mechanism
Expenditure trends 2021 – 2026 (£'000)

	2021-22	2022-23	2023-24	2024-25	2025-26
Total operating expenditure	788	789	1,074	1,107	1,111
Salaries and other staff costs	520	561	621	672	690
Expenditure on Capital, Goods and Services	268	228	453	435	422

The increase in Dedicated Mechanism expenditure is due to the recruitment of staff in the early years, as the new Unit was created and additional funding provided by NIO, following the preparation of a business case.

This year saw a reduction in the Commission's year end cash position, from £481k at 31 March 2025, to £426k on 31 March 2026.

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, 73.9% of bills were paid within the thirty-day standard and 22.0% were paid within 10 days. The figures for 2024-25 were 84.4% and 36.2%, respectively.

Corporate social responsibility and sustainability

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 framework of measures continues to be in place to keep staff and visitors as safe as possible, with meeting rooms upgraded to enable staff and visitors to fully engage with our services no matter their physical location.

A 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.

Although 2025/26 saw a rise in occupancy levels at Equality House (increased tenancy and a rise in the number of in-person events held on site), further reductions in the need for physical IT server hardware and the further roll out of energy efficient lighting have again contributed to efficiencies in electricity consumption.

The Table below outlines emissions in the format used within the NICS Sustainability Reporting Guidance and Template

	Scope 1 (fuel burned)	Scope 2 (purchased electricity)
Emissions (Kg CO_2)	360,373 x 0.18494 = 66,647	178,765 x 0.177 = 31,641
Consumption (kWh Gross CV)	360,373	178,765
Net Cost (£millions)	£0.05m	£0.03m

Source of data: These figures are based on invoices and on the conversion figures used in the majority of the 2025 reporting year. ***Note:*** Equality House is a multi-tenant site with the Equality Commission accounting for 60% of total energy consumption as listed above.

Continuing partnership through the facilities management contract ensures that none of the waste produced at Equality House is sent to landfill. Waste production fell from 13 metric tonnes in 2024/25 to 11.5 in 2025/26. The recycling of that waste rose from 72% to 85.8% with the remaining 14.2% being diverted to energy recovery.

The Commission utilises the services of Construction and Procurement Delivery (CPD) for its larger contracts, such as Facilities Management, IT 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, continued to support the Real Living Wage policy ensuring that subcontracted staff benefit from this initiative. The Commission continues to support small local businesses such as repair services, local caterers and social enterprises which supply refreshments for Commission events and meetings.

The Commission continues to offer a Bike to Work Scheme which over the last thirteen years has, since its inception, supported almost 12% of the workforce with space being set aside in the basement car park for bikes.

Following engagement in a pilot scheme relating to the Period Products (Free Provision) Act (Northern Ireland) 2022, the Commission continues to facilitate free provision which has been welcomed by staff and visitors alike.

The Commission's People Strategy continues to deliver a range of initiatives to adapt, modernise and improve to make the Commission a good place to work. The Commission holds Silver accreditation against the Investors in People (IIP) standards. A new People Strategy for 2025-2028 is in progress in alignment with the IIP results and feedback. Ongoing policy development including a draft Hybrid Policy and the Learning and Development programme delivered 75 training courses to support capability in subject expertise, risk and personal development.

Social and wellbeing approaches saw staff raise £3,348 for our chosen charity, Women's Aid NI, with staff having opportunities to participate in physical challenges and fundraising events.

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 2025-26. 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.

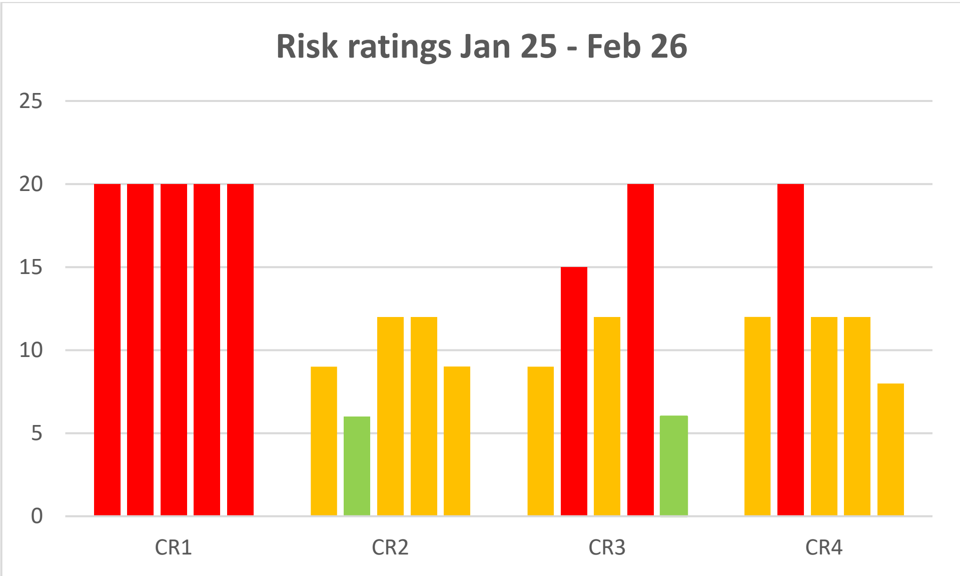
Likely Future Developments, risks and uncertainty

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 four strategic risks.

CR1 Corporate Strategy and Statutory Responsibilities;
CR2 Budgetary control and resourcing;
CR3 Statutory compliance and internal control; and
CR4 Business continuity and asset management.

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



Due to the impact of continuing staff reductions and the longer-term uncertainty about the financial position, CR1 remained high throughout the year. This year's risk profile for CR2 Budgetary control and resourcing during the year, saw an initial increase with the announcement of an increase in opening budget allocation. However, the inability to bid during the year resulted in the need to manage a significant forecast year-end overspend, throughout the year.

CR3 Statutory compliance increased during the year, due to limited assurance from a HR audit report and the potential impact of the Mazur decision on aspects of our legal work. However, as these risks were managed, and the impact of satisfactory assurance from other audit reports, the rating was reduced.

CR4 Business continuity, although reducing throughout the year, the rating remains higher than normal until a number of projects are completed and outstanding audit recommendations are fully addressed.

Important Events Occurring After the Year-end

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 Ireland Act 1998 and in a form directed by The Executive Office with the approval of the Department of Finance.

Louise Conlon
Chief Executive and Accounting Officer
25 June 2026

2. Accountability Report

2.1 Corporate Governance Report

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

2.1.1 Directors' Report

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

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

The Chief Commissioner is Ms Geraldine McGahey OBE and the Deputy Chief Commissioner is Mr Neil Anderson. Ms McGahey was appointed on 1 March 2025 for a further five-year period.

The Commission's Chief Executive, Ms Louise Conlon, 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 eight women and seven men.

Commission composition

The following table provides the composition of the Commission at 31 March 2026.

Gender	M	F	Total
	7	8	15

Senior Executive's

Louise Conlon	Chief Executive
Keith Brown	Head of Corporate Services

Directorate Heads

Frances Fleming	Director Communications (Temporary)
Craig Gartley	Director Finance
Alden Henderson	Director Advice and Compliance
Lisa King	Director Policy and Research
Vacant	Director Dedicated Mechanism Unit
Jacqui McKee	Director Equality Projects
Eoin O'Neill	Director Legal Services

The Senior Leadership Team is made up of four women and four men. The composition of all employees, by sex and community background, 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 Investigations 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 this year.

COMMISSIONER	NO. OF MEETINGS	NO. ATTENDED
Siobhan Cullen (Chair)	6	6
Neil Anderson	6	5
Nazia Latif	6	6
Geraldine McGahey	6	6
John McCallister	6	6
Sheena McKinney (to 31 May 2025)	1	1
Preeti Yellamaty	6	4

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 2025-26, the following Commissioners served on a Legal Funding Committee: Maureen Brunt, Lisa Caldwell, Siobhan Cullen, Ellen Finlay, Monica Fitzpatrick, Colin Kennedy, Stephen Mathews, John McCallister, Jim McCooe, Geraldine McGahey and Preeti Yellamaty.

Commissioners' Interests

An up-to-date register of interests is maintained by the 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. Data incident reports are prepared and remedial action identified when data breaches occur. All data breaches and near misses are reported to the Commission's Audit and Risk Assurance Committee and to TEO. No data breaches requiring notification to the Information Commissioner's Office occurred during this year.

During 2025-26 the Commission received 24 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. Five 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 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 2025-26.

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 of the Northern Ireland Act 1998.

Relationships between the Commission and the Ministers and their Department are governed by the “arm’s length” principle, wherein the primary role of Ministers is to set the Commission’s legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers’ behalf by the Sponsoring Department, The Executive Office (TEO). Within this framework, it is the role of the Commission to determine its equality policies and activities in keeping with its statutory responsibilities and the objectives of Government policy.

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

It is supplemented by a Financial Memorandum agreed with the Commission and approved by The Executive Office and the Department of Finance. Work on a draft Partnership Agreement with TEO to replace the existing Management Statement is nearing completion and will be submitted for approval by TEO and the Commission in 2026-27.

The Commission is led by a Chief Commissioner, who is supported by a Deputy Chief Commissioner. Including the Chief Commissioner, there are currently 15 Commissioners. Two Commissioners' appointments ended; one on 31 May 2025 and the other on 28 February 2026. Two new Commissioners were appointed; one with effect from 1 June 2025 and the other from 5 March 2026.

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, 2025).

Commissioner attendance 2025-26

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	9
Siobhan Cullen		10	10
Kevin Doherty (from 5 March 2026)		1	1
Duane Farrell (to 28 February 2026)		10	6
Ellen Finlay		10	8
Monica Fitzpatrick		10	7
Colin Kennedy		10	9
Nazia Latif		10	10
Stephen Mathews		10	8
John McCallister		10	8
Jim McCooe		10	9
Sheena McKinney (to 31 May 2025)		2	1
Harry Robinson (from 1 June 2025)		8	5
Preeti Yellamaty		10	8

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 2026, and approved at the February Commission meeting. Its core work for the year is set in a work programme structured around the guidance in the Department of Finance's Audit and Risk Assurance Committee Handbook (NI) (April 2018).

The Audit and Risk Assurance Committee meets at least four times per year. Minutes of Audit and Risk Assurance Committee meetings are provided to the full Commission and the Chair of the Committee reports to Commission meetings at regular intervals.

On 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 on an annual basis.

Audit and Risk Assurance Committee Attendance 2025-26

COMMISSIONER	Number of Meetings	Meetings Attended
Neil Anderson (Chair)	5	5
Maureen Brunt	5	4
Duane Farrell (to 28 February 2026)	5	2
Ellen Finlay	5	5
Colin Kennedy	5	5
Jim McCooe	5	4
Harry Robinson (from 1 September 2026)	2	0

Accounting Officer

The Commission's Chief Executive, Louise Conlon, has been designated as the Accounting Officer.

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

Risk Management and Assurance

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

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

A corporate approach to risk, involving Commissioners, the Senior Leadership 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. This training is 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. This most recently took place in March 2025.

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 Senior Leadership Team and at each Audit and Risk Assurance Committee meeting. The corporate risk and business continuity register is updated, as necessary.

The Commission, its Audit and Risk Assurance Committee and the Senior Leadership Team, 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 2025 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 Global Internal Audit Standards (GIAS). The service is provided currently by Deloitte.

The Commission’s risk management framework and risk policy has been reviewed against the updated HM Treasury Orange book. The new Policy was audited by internal audit and satisfactory assurance was provided in December 2020. A further review is scheduled to take place in 2026-27.

Commissioners periodically undertake a horizon scanning exercise, to assess the Commission’s attitude to, and appetite for, risk. They also review its risk appetite statement to ensure it adequately reflects this and to 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 2025 meeting. The Commission also reviewed its Corporate Risk Register and assurance map at the May 2025 and November 2025 meetings. 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 or any other significant issue referred to in the Commission’s corporate and business continuity risk or other risk register.

Business Planning and budgeting

A draft Corporate Plan 2025-28 and Business Plan for 2025-26, were submitted to TEO for its approval in March 2025. These received ministerial approval in July 2025.

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.

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 December 2024.

The ICT continuity and disaster recovery arrangements are tested twice per annum, most recently in November 2025. The next test is scheduled for May 2026.

Further work on maintaining business continuity arrangements, will be undertaken in 2026-27.

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 this year's internal audit programme.

To prepare for the tendering of a contract for third-party support of the Commission's IT services, IT specialists from the Strategic Investment Board (SIB) were contracted to map the current infrastructure, recommend improvements and provide options for future development and support. The procurement of a new contract was successfully concluded and has been operating successfully since October.

The Commission is a member of the National Cyber Security Centre's Information Security Partnership (CiSP) programme. In November 2025, the Commission's security arrangements were assessed and re-accredited against the National Cyber Security Centre's (NCSC) Cyber Essentials Plus standard.

The Commission's main IT support provider, Cyber Security NI, has also been successfully accredited against the Cyber Essentials Plus standard and against ISO 27001, the world-wide standard for Information Security Management Systems.

The Commission's Data Protection and Freedom of Information Officers receive regular training. The Commission operates hybrid working. Training and guidance on protecting data while working from home and cyber security was provided for all staff and Commissioners.

To date, four data incidents have occurred this year. No personal data was lost. Data incident reports are prepared and remedial action identified following each incident. All data incidents and near misses are treated as incidents and reported to the Commission's Audit and Risk Assurance Committee. Data breaches are also reported to TEO.

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 checklists from the NIAO website. Refresher training for all staff on fraud awareness was provided during 2024-25. There have been no incidents of fraud or suspected fraud reported during the year.

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.

Complaints

Fifteen customer service complaints have been raised this year, the majority of which related to the refusal of legal assistance applications. A small number of complainants have raised complaints about members of staff or about delays in dealing with their complaint. Staff have apologised for such delays.

Of the 15 complaints, two were resolved without the need for formal investigation. Six complaints were not progressed, due to the ineligibility of the complaint under the terms of the Commission's complaints procedure and lack of follow up information provided by the potential complainant. Five complaints were investigated and these complaints were not upheld. Two complaints remain ongoing

Four complaints were subject to a further review, requested by the complainant as per the Complaints Policy. Two of these reviews were not upheld and these have been referred to Northern Ireland Public Services Ombudsman (NIPSO) for consideration. The remaining two reviews are ongoing.

A new Commission Complaints Procedure was finalised during the year and will be introduced from 1 April 2026. This procedure was developed to satisfy guidance recently published by NIPSO for Arm's Length Bodies, to ensure a consistent approach across the sector.

Freedom of Information

The Commission has a Freedom of Information Policy and satisfactory arrangements in place to ensure compliance. To date, during 2025-26, the Commission has received 24 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. Sixteen were responded to within the statutory time limits. Eight were outside of the statutory response time of thirty days. Five subject access requests have also been received and responded to.

Raising Concerns

In addition to the procedures for making complaints and dealing with fraud and other issues, the Commission's Raising Concerns procedure deals with public disclosure or whistleblowing. This procedure was updated in February 2024.

One incident was treated as whistleblowing during the year. This has been investigated and a report is being finalised.

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 is 9.5 days, of which 8.2 days were long-term sickness absence. The equivalent figures last year were 16.6 days and 13.3 days. The equivalent figure for NICS in 2024-25, was 13.4 days.

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 shares the cost of renting and running Equality House, its property management and IT support contracts and IT licences with a range of other arm's-length bodies. It also provides some payroll services to four of these. Related party transactions are reported in Note 16 of the Annual Accounts.

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. The Commission's arrangements for sharing the costs of licensing agreements were audited this year and satisfactory assurance provided.

Internal & External Audit Reports

The Commission's external auditor is the Comptroller and Auditor General (C&AG). Work on behalf of the C&AG is contracted to Cooper Parry (Audit) Ireland. 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 Report to those Charged with Governance, following the 2024-25 audit, was considered by the Audit and Risk Assurance Committee and by the Commission. One Priority 3 issue was raised by NIAO in the Report.

The Commission's internal auditor, Deloitte, was re-appointed in June 2024 and a Strategic Internal Audit Plan covering 2024-27 is in place. An audit strategy and internal audit programme for 2025-26 was agreed at the May ARAC meeting. The scope of the 2025-26 audit programme and any assurances provided are summarised in the table below.

Audit Area	Assurance Rating / Outcome
IT General Controls- User access	Satisfactory
Functional review – Legal Services	Satisfactory
Core Financial Controls – Licensing agreements and Grant-in-aid arrangements	Satisfactory

In its Annual Report to the Audit and Risk Assurance Committee, Internal Audit's independent opinion provided a Satisfactory level of assurance for 2025-26.

Risk Management Status

Although, over the past five years there has been a small increase in the Commission's funding, the longer-term trend is one of funding reductions and considerable staff shortages. The number of staff employed by the Commission continues to decline on an annual basis. This is reflected in the Commission's risk profile. Without a significant increase in the Commission's baseline funding and the ability to recruit permanent staff, this will remain a major risk for 2026-27 and future years. Terms of Reference, for a review of the Commission have been prepared by TEO and it is hoped that the review will be undertaken in 2026-27.

The Executive is committed to delivering its Programme for Government and the potential for addressing the backlog of legislative development and policy change. This has brought a new set of challenges, in both those areas where work has progressed and in those where delivery is not matching expectations, particularly in the context of the Commission's limited staffing resource.

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.

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 Commission

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 senior 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 full Commission 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 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.

An independent review of Board Effectiveness was completed in 2024-25. The outcome was a very positive one. Actions are in place to address the recommendations made. Commissioners reviewed progress at a special Commission meeting in August of this year.

In November 2025, Commissioners confirmed the adequacy of its risk management arrangements and the information being provided to facilitate the delivery of their responsibilities. This will be considered again in November 2026.

Significant internal control issues

There are no significant internal control issues at present.

Signed by:

Louise Conlon
Chief Executive and Accounting Officer
25 June 2026

2.2 Remuneration and Staff Report

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

2.2.1 Remuneration Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Assembly, on 19 May 2025, in which the Finance Minister outlined the overarching approach to the public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 24/25.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The 2024 pay award, due from 1 August 2024, and the 2025 pay award, due from 1 August 2025, was paid in October 2025 for monthly paid staff.

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 and other eligibility criteria.

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 (£'000)		Bonus Payments (£'000)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2025-26	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Geraldine McGahey Chief Commissioner	75-80	60-65	0	0	0	0	27	26	105-110	90-95
Neil Anderson Deputy Chief Commissioner	5-10	5-10	0	0	0	0	0	0	5-10	5-10
Duane Farrell (to 28th February 2026)	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Maureen Brunt	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Siobhan Cullen	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Ellen Finlay	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Monica Fitzpatrick	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Colin Kennedy	0-5	0-5	0	0	0	0	0	0	0-5	0-5
John McCallister	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Sheena McKinney (to 31st May 2025)	0-5	0-5	0	0	0	0	0	0	0-5	0-5

	Salary (£'000)		Bonus Payments (£'000)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Preeti Yellamaty	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Lisa Caldwell	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Stephen Mathews	0-5	0-5	0	0	0	0	0	0	0-5	0-5
James McCooe (from 1st May 2024)	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Nazia Latif (from 1st September 2024)	0-5	0-5	0	0	0	0	0	0	0-5	0-5
Harry Robinson (from 1st June 2025)	0-5	0	0	0	0	0	0	0	0-5	0
Kevin Doherty (from 5th March 2026)	0-5	0	0	0	0	0	0	0	0-5	0

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

Senior Management

Official	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)*		Total (£'000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Louise Conlon Chief Executive (from 1st September 2024)	85-90	70-75 (FYE 75-80)	0	0	104	96	195-200	170-175 (FYE 175-180)
Keith Brown** Head Corporate Services	75-80	75-80	0	0	24	65	100-105	145-150
Craig Gartley Director Finance	60-65	55-60	0	0	29	42	90-95	100-105
Lisa King Director Research and Investigations	45-50	45-50	0	0	24	(1)	70-75	45-50
Roisin Mallon Director Dedicated Mechanism Unit (to 11th February 2026)	0-5	60-65	0	0	(5)	46	0	110-115
Jacqueline McKee Director Equality Projects	30-35	35-40	0	0	13	(535)	45-50	(495)-(500)

	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £'000)*		Total (£'000)	
Official	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Darren McKinstry Director Public Policy and Strategic Engagement (to 18th May 2025)	0-10 (FYE 60-65)	60-65	0	0	3	18	10-15 (FYE 65-70)	80-85
Eoin O'Neill Director Legal Services	60-65	55-60	0	0	53	65	115-120	125-130
Alden Henderson Director Advice & Compliance (from 1st October 2024)	60-65	50-55 (FYE 55-60)	0	0	72	16	135-140	70-75 (FYE 75-80)
Frances Fleming Director Communications (from 16th December 2024)	60-65	45-50 (FYE 55-60)	0	0	25	(1)	85-90	45-50 (FYE 55-60)

** 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 April 2024 to 31st August 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 2025-26 was £85,000 to £90,000 (2024-25 was £75,000 to £80,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025/26	25th percentile	Median	75th percentile
Total Remuneration (£)	**34,231**	**38,990**	**49,515**
Pay Ratio	**2.6:1**	**2.2:1**	**1.8:1**

2024/25	25th percentile	Median	75th percentile
Total Remuneration (£)	**31,352**	**35,712**	**44,338**
Pay Ratio	**2.5:1**	**2.2:1**	**1.7:1**

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

For 2025-26 and 2024-25, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2025-26 and 2024-25, no employees received remuneration in excess of the highest paid employee, the Chief Executive.

Remuneration ranged from £24,000 to £90,000 (2024-25 £23,000 to £80,000).

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:	**2025/26 v 2024/25**
Average employee salary and allowances	8.85%
Highest paid director’s salary and allowances	13%

Percentage change for:	**2024/25 v 2023/24**
Average employee salary and allowances	1.21%
Highest paid director’s salary and allowances	0%

Pension Entitlements (Audited)

	Accrued pension at age 60 as at 31/03/26 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV
Geraldine McGahey Chief Commissioner	5-10	0-2.5	177	147	24
Louise Conlon Chief Executive (from 1st September 2024)	30-35	5-7.5	594	471	92
Keith Brown Head of Corporate Services	40-45 plus a lump sum of 95-100	0-2.5 plus a lump sum of 0	768	749	12
Craig Gartley Director Finance	15-20	0-2.5	177	153	15
Lisa King Director Research and Investigations	20-25	0-2.5	407	373	12
Roisin Mallon Director Dedicated Mechanism Unit (to 11th February 2026)	20-25 plus a lump sum of 50-55	0 plus a lump sum of 0	495	489	(9)

	Accrued pension at age 60 as at 31/03/26 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV
Jacqueline McKee Director Equality Projects	0-5	0-2.5	19	6	10
Darren McKinstry Director Public Policy and Strategic Engagement (to 31st May 2025)	25-30	0-2.5	488	471	2
Eoin O'Neill Director Legal Services (to 31 March 2026)	30-35 plus a lump sum of 75-80	2.5-5 plus a lump sum of 5-7.5	585	542	39
Alden Henderson Director Advice & Compliance	15-20 plus a lump sum of 40-45	2.5-5 plus a lump sum of 5-7.5	408	323	65
Frances Fleming Director Communications	0-5	0-2.5	42	24	14

**The pension benefits of any members affected by the Public Service Pensions Remedy which were reported in 2022-23 based on alpha membership for the period between 1 April 2025 and 31 March 2022 have been reported since 2023-24 based on PCSPS(NI) Membership for the same period. 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 and 2015 Remedy

In 2018, the Court of Appeal found that the transitional 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 older (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 forward 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 retirement. 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. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issue of Immediate Choice RSS packs to 31 March 2027. The Pension Regulator has been notified of this extension. Our prior commitment remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at DoF Annual Report and Accounts.

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2025-26 pension disclosures for affected members continue to be based on the rolled back position.

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).

Annual Benefit Statements
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 Civil Service Pensions (NI)

Pension Increases
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 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

Employee Contribution Rates
Percentage rates for employee contributions were revised for all members from 1 July 2025 as a result of the Northern Ireland Civil Service Pension Scheme: Consultation on Scheme Yield/Member Contributions as shown below*:

Scheme Year 1 April 2025 to 31 March 2026

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2026		Contributions rates – All members from 1 April 2025 to 30 June 2025	*Contributions rates – All members from 1 July 2025
From	**To**		
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.45%	7.55%
£165,794.00 and above		8.05%	8.25%

Salary bands were also updated from 1 September 2025 as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2026 onwards		Contributions Rates – All Members
From	**To**	
£0	£28,716.99	4.65%
£28,717.00	£65,343.99	5.65%
£65,344.00	£175,740.99	7.55%
£175,741.00 and above		8.25%

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)

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 Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK. As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

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 (Audited)

No employee received compensation for loss of office in 2025-26 or in 2024-25.

Payments to past Directors (Audited)

There were no payments to past Directors in either 2025-26 or 2024-25.

2.2.2 Staff Report

Staff and Commissioner costs

				2025-26	2024-25
	Commissioners	**Permanently employed staff**	**Others**	**Total**	**Total**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**
Wages and Salaries	147	2,549	496	**3,192**	**3,210**
Social security costs	11	328	0	**339**	**291**
Other pension costs	25	865	0	**890**	**956**
Total costs	**184**	**3,742**	**496**	**4,421**	**4,457**

There were no outward secondments during 2025-26 or 2024-25.

Off Payroll Engagements

There were no off-payroll engagements during 2025-26 or 2024-25.

Expenditure on Consultancy

There was no expenditure on consultancy in 2025-26 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.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 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 2025-26 employers' contributions of £890,350 were payable to the NICS pension arrangements at the flat rate of 34.25% of pensionable pay, for all salaries (2024-25 £956,204 at 34.25%).

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

No employees retired on the grounds of ill-health in 2025-26 or 2024-25. Ill-health retirement costs are met by the pension scheme.

Average number of persons employed

This year has seen a substantial reduction in the number of permanently employed staff across the Commission. The average number of whole-time persons employed during the year was as follows:

			2025-26	**2024-25**
Number	**Permanently employed staff**	**Others**	**Total**	**Total**
Directly Employed	60	2	**62**	**70**
Other	0	8	**8**	**6**
Total	**60**	**10**	**70**	**76**

Other employees are individuals employed under agency contracts.

The Commission's 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 2024-25 or 2025-26 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.

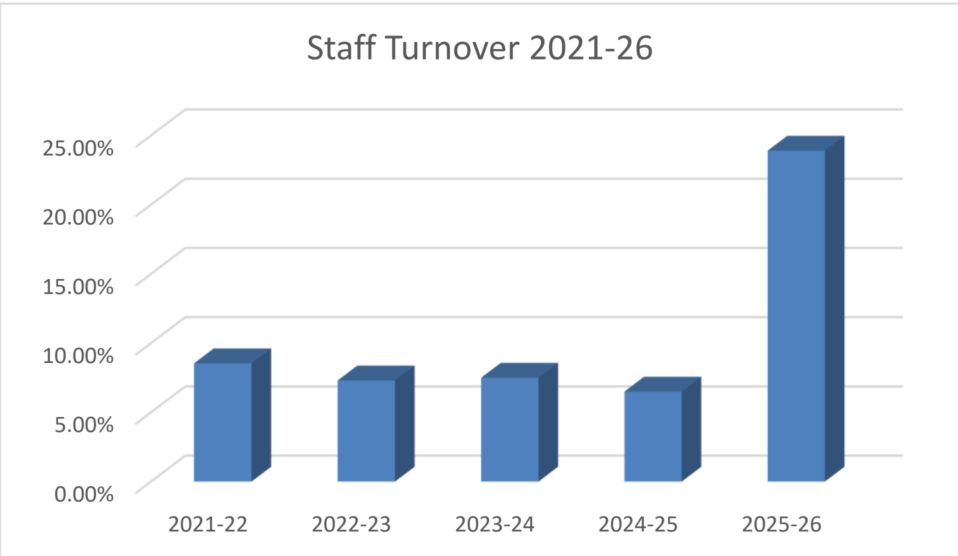
Managing Attendance and Sickness Absence

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 2025-26 was 9.5 days, a substantial decrease on last year's 16.6 days. Of the 9.5 days lost, 8.2 related to long term absence (more than 20 days) and 1.3 to short term absence (20 days or less). This compares to an equivalent 13.3 days for long-term absence and 3.3 days for short-term absence last year.

Staff Turnover

This year the Commission's staff turnover percentage was 23.9%. This compares with a figure of 6.5% in 2024-25. The graph below shows the trend in staff turnover over the most recent five years. This year saw a dramatic increase in staff turnover, compared to the previous four years. Two new members of staff joined the Commission in 2025-26 and seventeen left. Nine staff resigned, seven retired and there was one death in service.



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 has completed an 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 2026 is set out below.

Staff Composition (not WTE)

The following table provides the gender composition of Equality Commission staff at 1 January 2026.

Grade	Male	Female	Total
Senior Civil Service	0	1	1
Other grades	22	41	63
Total	**22** (34.4%)	**42** (65.6%)	**64**

The following table provides a breakdown of Commission staff by community background as at 1 January 2026.
[Square brackets exclude non-determined]

Grade	Protestant	Roman Catholic	Non-determined	Total
Senior Civil Service	0	1	0	1
Other grades	25	36	2	63
Total	**25** (39.1%) [40.3%]	**37** (57.8%) [59.7%]	**2** (3.1%)	**64**

Disabled persons

One quarter, 25.0% of the Commission's employees report as having a disability or long-term health condition. Last year's figure was 29.5%. 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.

The Commission was awarded a Silver Investor in People accreditation in November 2024, although its overall score was lower than in the previous assessment.   In the IIP survey, 61% agreed that the Commission is a great place to work. This was a fall from 75.7% agreeing this in 2020.

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 2024-25 or 2025-26.

Special Payments

There were no special payments over £250,000 during 2024-25 or 2025-26.

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:

Louise Conlon
Chief Executive and Accounting Officer
25 June 2025

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 2026 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 the preparation of the Equality Commission for Northern Ireland's financial statements is applicable law and the 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 2026 and of its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Northern Ireland Act 1998 and The Executive Office's 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 opinion

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 opinion.

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 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 Accounting Officer is responsible for the other information included in the Annual Report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with The Executive Office's directions made under the Northern Ireland Act 1998.

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's 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 Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements, in accordance with the applicable accounting 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 the Equality Commission for Northern Ireland will not continue to be provided in the future.

Auditor’s responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Equality Commission for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Northern Ireland Act 1998;
- making enquires of management and those charged with governance on the Equality Commission for Northern Ireland’s compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Equality Commission for Northern Ireland’s susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Equality Commission for Northern Ireland’s financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the 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; and

- 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 income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report
I have no observations to make on these financial statements.

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

30 June 2026

Equality Commission
for

Northern Ireland

Financial Statements

for the 12 months ended

31 March 2026

Statement of Comprehensive Net Expenditure
for the year ended 31 March 2026

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	2025/26 £000	2024/25 £000
Revenue from contracts with customers	4	4	4
Other operating income	4	305	325
Total Operating Income		**309**	**329**
Staff Costs	3	(4,421)	(4,457)
Purchase of goods and services	3	(1,548)	(1,515)
Depreciation and amortisation	5	(382)	(408)
Impairment	11	0	750
Provisions	11	(271)	(292)
Total operating expenditure		**(6,622)**	**(5,922)**
Net Operating Expenditure		**(6,313)**	**(5,593)**
Other comprehensive net expenditure Items that will not be reclassified to net operating expenditure:			
Net gain on revaluation of Plant and Equipment	5	(12)	(13)
Comprehensive net expenditure for the year		**(6,325)**	**(5,606)**

The notes on pages 104 to 117 form part of these accounts

Statement of Financial Position
as at 31 March 2026

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	2025/26 £000	2024/25 £000
Non-current assets:			
Property plant and equipment	5	227	534
Intangible assets	6	22	53
Total non-current assets		**249**	**587**
Current assets:			
Trade and other receivables	9	239	401
Cash and cash equivalents	8	426	481
Total current assets		**665**	**882**
Total assets		**914**	**1,469**
Current liabilities:			
Trade and other payables	10	(450)	(703)
Finance lease	13.1.2	(159)	(480)
Total current liabilities		**(661)**	**(1,183)**
Total assets less current liabilities		**277**	**286**
Non-current liabilities			
Provisions	11	(195)	(276)
Finance Leases	13.1.2	0	(160)
Total non-current liabilities		**(195)**	**(436)**
Total assets less total liabilities		**52**	**(150)**
Taxpayers' equity and other reserves			
General Fund		2	(212)
Revaluation Reserve		50	62
Total equity		**52**	**(150)**

The financial statements on pages 100 to 103 were approved by the Commission on 25 June 2026 and were signed on its behalf by:

Louise Conlon
Chief Executive and Accounting Officer.

The notes on pages 104 to 117 form part of these accounts

Statement of Cash Flows
for the year ended 31 March 2026

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	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net operating expenditure		(6,313)	(5,593)
Adjustments for non-cash transactions			
Depreciation		351	370
Amortisation		31	38
Impairment		0	(750)
Increase in provisions		271	292
Decrease in trade and other receivables		162	114
(Decrease) in trade and other payables		(195)	(149)
Use of provisions		(352)	(287)
Net cash outflow from operating activities		**(6,045)**	**(5,965)**
Cash flows from investing activities			
Purchase of plant and equipment	5	(57)	(39)
Purchase of intangible assets	6	0	(3)
Payment of rent for property		(480)	(480)
Debtors to rental of properties			
Net cash outflow from investing activities		**(537)**	**(522)**
Cash flows from financing activities			
Financing from TEO		6,527	6,500
Net cash flow from financing activities		**6,527**	**6,500**
Net (decrease)/ increase in cash and cash equivalents in the period		**(55)**	**13**
Cash and cash equivalents at the beginning of the period		**481**	**468**
Cash and cash equivalents at the end of the period	8	**426**	**481**

The notes on pages 104 to 117 form part of these accounts.

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2026

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

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2024 (Restated)		**(1,119)**	**75**	**(1,044)**
Grant from TEO		6,500	0	6,500
Comprehensive net expenditure for year		(5,566)	(13)	(5,579)
Auditors Remuneration	3	(27)	0	(27)
Balance at 31 March 2025		**(212)**	**62**	**(150)**
Grant from TEO		6,527	0	6,527
Comprehensive net expenditure for year		(6,285)	(12)	(6,297)
Auditors Remuneration	3	(28)	0	(28)
Balance at 31 March 2026		**2**	**50**	**52**

The notes on pages 104 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 2025-26 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 Equality Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

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

1.2 Non-Current assets

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

1.3 Depreciation and Amortisation Rates

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

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

1.4 Inventories

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

1.5 Income

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

1.6 Grant in Aid

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

1.7 Leased Asset

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

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

1.8 Financial Instruments

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

1.9 Provisions

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

1.10 Legal Fee Provisions

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

1.11 Pensions

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

The most up to date actuarial valuation was completed by Government Actuary's Department (GAD) in October 2023 and these details are available in the CSP (NI) resource accounts.

1.12 VAT
The Commission is not registered for VAT.

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

1.14 Impending application of newly issued accounting standards not yet effective
There are no newly issued accounting standards which are to be reported in these accounts.

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 31/03/2026 Total £000**	**Salaries & Associated Costs £000**	**Programme Costs £000**	***Other Costs £000**	**12 mths to 31/03/2025 Total £000**
Integrated/ New Areas	1,488	227	483	2,198	1,616	391	493	2,500
Disability	600	105	195	900	537	88	164	789
Religion & Politics	583	52	189	824	616	31	188	835
Gender	331	104	108	543	358	55	109	522
Race	274	23	89	386	224	17	68	309
Statutory Duty	364	4	118	485	398	0	121	519
Resources	324	0	106	430	309	0	94	403
Executive	273	0	89	363	221	0	67	288
Total Costs	**4,237**	**515**	**1,377**	**6,129**	**4,279**	**582**	**1,304**	**6,165**
Members Costs	184	0	0	184	178	0	0	178
Other Costs	0	0	0	0	0	0	-750	-750
Total	**4,421**	**515**	**1,377**	**6,313**	**4,457**	**582**	**1,304**	**5,593**

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

3. Expenditure

	2025/26 £000	2024/25 £000
Staff costs		
Salaries and fees	2,696	2,870
Social Security Cost	339	290
Other pension costs	890	956
Agency	496	341
Rentals under operating leases		
Annual contracts	21	39
Rates	290	277
Fuel	81	81
Facilities Management	227	202
Repairs and Maintenance	73	128
Legal – Non-database Costs	159	32
Education and Promotions	96	135
Other Programme	94	132
Miscellaneous	356	362
Interest on leases	(4)	5
External Audit Costs*	28	27
Consumables	21	22
Legal Costs	79	21
Staff Related Costs	27	52
Depreciation and Amortisation	382	408
Legal Provision charge	271	292
Impairment	0	(750)
	6,622	**5,922**

4. Income

	2025/26 Total £000	2024/25 Total £000
Revenue from contracts with customers	4	4
Other operating income	305	325
	309	**329**

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 recovery of premises costs by co-tenants.

5. Property plant and equipment

2025-26	Right of use assets	Information Technology	Office Equipment	Furniture	Fixtures & Fittings	Total
	£000	£000	£000	£000	£000	£000
Cost/Valuation						
At 1 April 2025	**1,280**	**841**	**138**	**339**	**429**	**3,027**
Additions	0	57	0	0	0	57
Disposals	0	0	0	0	0	0
Revaluations	(48)	6	3	6	28	(5)
At 31 March 2026	**1,232**	**904**	**141**	**345**	**457**	**3,079**
Depreciation						
At 1 April 2025	**886**	**749**	**138**	**329**	**391**	**2,493**
Charged in year	284	58	0	2	7	351
Disposals	0	0	0	0	0	0
Revaluations	(33)	6	3	6	26	8
At 31 March 2026	**1,137**	**813**	**141**	**337**	**424**	**2,852**
Carrying amount at 31 March 2026	**95**	**91**	**0**	**8**	**33**	**227**
Carrying amount at 31 March 2025	**394**	**92**	**0**	**10**	**38**	**534**
Asset Financing						
Owned	0	91	0	8	33	132
Right of use	95	0	0	0	0	95
Carrying amount at 31 March 2026	**95**	**91**	**0**	**8**	**33**	**227**

Note 5 Continued

2024-25	Right of use assets	Information Technology	Office Equipment	Furniture	Fixtures & Fittings	Total
	£000	£000	£000	£000	£000	£000
Cost/Valuation						
At 1 April 2024	**1,312**	**787**	**137**	**335**	**418**	**2,989**
Additions	0	38	0	1	0	39
Disposals						
Revaluations	(32)	16	1	3	11	(1)
At 31 March 2025	**1,280**	**841**	**138**	**339**	**429**	**3,027**
Depreciation						
At 1 April 2024	**606**	**668**	**137**	**326**	**375**	**2,112**
Charged in year	295	68	0	1	6	370
Disposals						
Revaluations	(15)	13	1	2	10	11
At 31 March 2025	**886**	**749**	**138**	**329**	**391**	**2,493**
Carrying amount at 31 March 2025	**394**	**92**	**0**	**10**	**38**	**534**
Carrying amount at 31 March 2024	**706**	**119**	**0**	**9**	**43**	**877**
Asset Financing						
Owned	0	92	0	10	38	140
Right of use	394	0	0	0	0	394
Carrying amount at 31 March 2025	**394**	**92**	**0**	**10**	**38**	**534**

6.Intangible assets

Intangible assets comprise software and licenses.

2025/26	**Information Technology**	**Software Licences**	**Total**
	£000	**£000**	**£000**
Cost or Valuation			
At 1 April 2025	**29**	**393**	**422**
Additions	0	0	0
Disposals	0	0	0
At 31 March 2026	**29**	**393**	**422**
Amortisation			
At 1 April 2025	**29**	**340**	**369**
Charged in year	0	31	31
Disposals	0	0	0
At 31 March 2026	**29**	**371**	**400**
Carrying amount at 31 March 2026	**0**	**22**	**22**
Carrying amount at 31 March 2025	**0**	**53**	**53**
Asset financing			
Owned	0	22	22
Carrying amount at 31 March 2026	**0**	**22**	**22**

Note 6 Continued

2024/25	Information Technology £000	Software Licences £000	Total £000
Cost or Valuation			
At 1 April 2024	**29**	**390**	**419**
Additions	0	3	3
Disposals			
At 31 March 2025	**29**	**393**	**422**
Amortisation			
At 1 April 2024	**29**	**302**	**331**
Charged in year	0	38	38
Disposals			
At 31 March 2025	**29**	**340**	**369**
Carrying amount at 31 March 2025	**0**	**53**	**53**
Carrying amount at 31 March 2024	**0**	**88**	**88**
Asset financing:			
Owned	0	53	53
Carrying amount at 31 March 2025	**0**	**53**	**53**

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

	2025-26 £000	2024-25 £000
Balance at 1 April	**481**	**468**
Net change in cash and cash equivalents	(55)	13
Balance at 31 March	426	481
The balance at 31 March was held at the Government Banking Service	426	481
Cash in Hand	0	0
Balance at 31 March	**426**	**481**

Reconciliation of liabilities arising from financing activities

	2025 £000	Cash Flows £000	Change in Valuation £000	2026 £000
Lease Liabilities	636	(480)	3	159
Total Liabilities from financing activities	**636**	**(480)**	**3**	**159**

9.Trade receivables and other current assets

	2025-26 £000	2024-25 £000
Amounts falling due within one year:		
Debtors	25	248
Prepayments	122	120
Other Receivables	92	33
	239	**401**

10. Trade payables and other current liabilities

	2025-26 £000	2024-25 £000
Amounts falling due within one year		
Accruals and deferred Income	(508)	(703)
	(508)	(703)

11.Provisions for liabilities and charges

			2025-26	2024/25
	Holiday Pay **£000**	**Legal Costs** **£000**	**Total** **£000**	**Total** **£000**
Balance at 1 April	11	265	276	1,021
Provided in the year	0	276	276	418
Provisions not required written back	0	(5)	(5)	(876)
Provisions utilised in the year	0	352	352	(287)
Balance at 31 March	11	184	195	276

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

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

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

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The case was heard in December 2022. 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 2026 or 31 March 2025.

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

	2025/26 £000	2024/25 £000
Buildings		
As at 1 April	394	706
IFRS 16 Interest Expense	(15)	(17)
Depreciation Expense	(284)	(295)
As at 31 March	**95**	**394**

13.1.2 Quantitative disclosures around lease liabilities

	2025/26 £000	2024/25 £000
Buildings		
Not later than one year	160	480
Later than one year and not later than five years	0	160
Less Interest Value	(1)	(4)
Present Value of Obligations	**159**	**636**

13.1.3 Quantitative disclosures around cash flow for leases

	2025-26 £000	2024/25 £000
Total cash outflow for lease	480	480

14.Other financial commitments

The Commission had no other financial commitments at 31 March 2026 or 31 March 2025.

15. Contingent liabilities disclosed under IAS 37

The Commission has provided for a contingent liability in accordance with IAS 37 for the dilapidations attributed to its current premises at Equality House that could arise at the end of its current lease which expires on 31st July 2026. This contingent liability totals £750,000. The Commission recognises this as a contingent liability given the likelihood of remaining within current premises beyond the current lease period.

16. Related-party transactions

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

- TEO
(£6,527,000 of which £0 was outstanding at the year-end),

- the Northern Ireland Commission for Children and Young People
(£191,332 of which £10,598 was outstanding at the year-end),

- the Commission for Victims and Survivors
(£86,438 of which £6,411 was outstanding at the year-end),

- the Northern Ireland Human Rights Commission
(£60,945 of which £0 was outstanding at the year-end),

- the Commissioner for Older People Northern Ireland
(£148,649 of which £0 was outstanding at the year-end),

- the Northern Ireland Judicial Appointments Commission
(£1,993 of which £0 was outstanding at the year-end),

- the Community Relations Council for Northern Ireland
(£60,945 of which £0 was outstanding at the year-end),

- the Truth Recovery Independent Panel
(£22,118 of which £0 was outstanding at the year-end),

- the Office for Identity & Cultural Expression
(£7,944 of which £7,944 was outstanding at the year-end),

- the Irish Language Commissioner
(£8,977 of which £0 was outstanding at the year-end),

- the Commissioner for the Ulster Scots & the Ulster British Tradition
(£9,408 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 2026 or 31 March 2025.

17.Events after the Reporting Period

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

Date of authorisation for issue

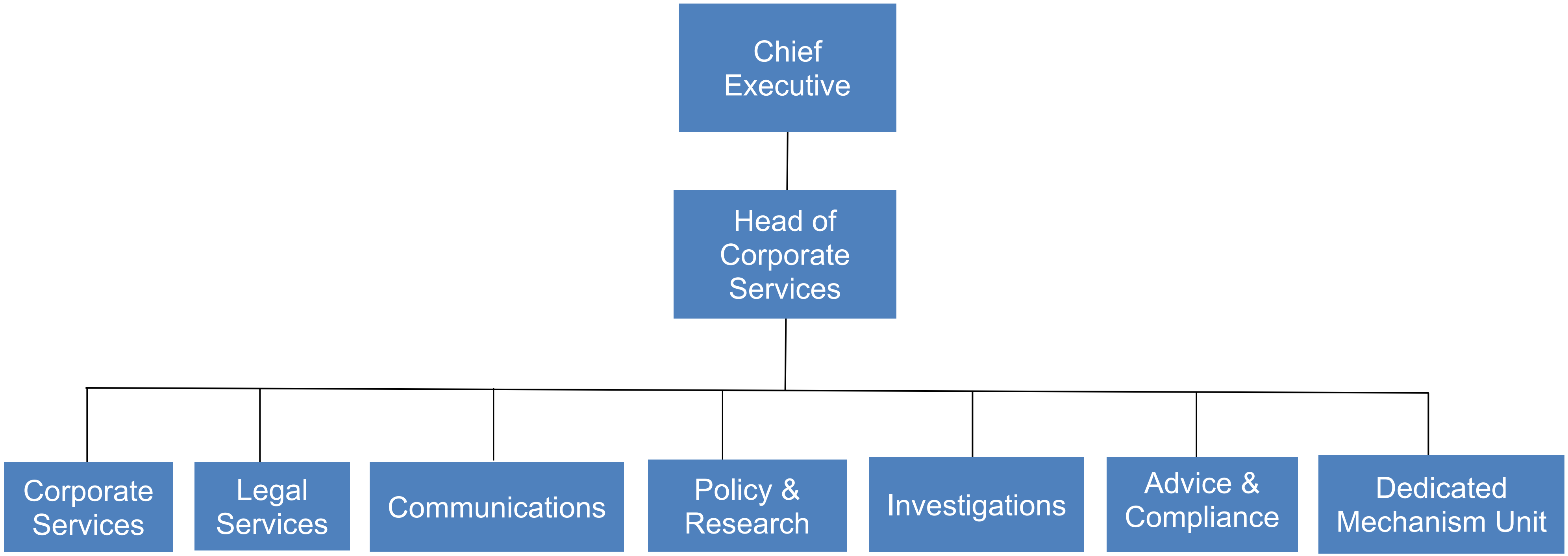
The Accounting Officer authorised the issue of these financial statements on 30 June 2026.

Appendix 1 Performance Delivery against planned objectives 2025-26

Strategic priorities	RAG status against key targets				
	Fully met	On Target	Less than planned	Not met	Total
Making a difference through use of our powers	3	4	3	0	10
Strengthening equality laws	0	2	0	0	2
Driving positive change for people facing inequalities	0	3	1	0	4
Building a resilient, accountable and accessible organisation	1	2	1	1	5
Totals	4	11	5	1	21

Appendix 2

Organisation Structure Chart



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