

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2023

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Julie Andrews (Vice-Chair)
Paul Allison
Alderman Yvonne Boyle (resigned 24 June 2022)
Jayne Clarke
Councillor Rory Farrell (resigned 3 July 2022)
Dr. Leonie Hannan
Mark Kennedy
Heather McGuicken (resigned 6 Oct. 2022)
Brona Moffett
Kelly Robinson
Nuala Toman
Councillor Keith Turner (resigned 16 Sep. 2022)
Roisin Patricia Doherty (appointed 6 Oct. 2022)
Councillor Karen Douglas (appointed 6 Jan. 2023)

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers

Danske Bank
Corporate Banking
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Company Secretary

Dr. Johnathan Dalzell *

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nuala Toman
Brona Moffett
Paul Allison

Grant Committee

Nuala Toman (Chair) (appointed 26 Aug. 2022)
Mark Kennedy
Simon Hunter - co opted
Councillor Rory Farrell (resigned 26 Aug. 2022)
Councillor Keith Turner (resigned 26 Aug. 2022)

Business Planning Committee

Nuala Toman (Chair) (resigned 17 Aug. 2022)
Nora Douds (Chair) (appointed 7 Feb. 2023)
Roisin Doherty (appointed 7 Feb. 2023)
Jayne Clarke
Heather McGuicken (resigned 6 Oct. 2022)

Accounting Officer

Dr. Johnathan Dalzell *

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Registered Company Number

NI027735

* Ms. Siobhan Stevenson resigned as Company Secretary and Accounting Officer and Dr. Johnathan Dalzell took up post on 9 May 2022.

Non-Executive Director's Report

In celebration of the 30th anniversary of the Northern Ireland Museum Council's establishment, our focus has been on consolidating our position and strengthening our organisation, while looking to the future of the local museums sector. Despite the challenges faced during and after the Covid pandemic, along with ongoing organisational changes and development, our Board members and I have worked collaboratively to ensure the fulfilment of our key objectives. On behalf of the Board, I would like to thank our sponsoring body, Department for Communities, and the Esme Mitchell Fund, the Art Fund and the National Lottery Heritage Fund who have enabled us to continue to support the museums sector in attracting new audiences, exploring digital innovation, and safeguarding collections to preserve the past for future generations.

Under the leadership of our new Director, Dr Johnathan Dalzell, we take great pride in unveiling a much-needed new website that features refreshed communications, including our NIMC newsletter publication, complemented by a new corporate logo and brand, funded by the Department for Communities. Our rejuvenated communications approach is essential in providing information about our core functions, strategic vision, the programmes and grants we offer to support our members, and the exceptional programmes and projects delivered by our accredited members.

Indeed, the launch of our new website and communications will serve as a foundation for our future plans to support the museums sector, particularly through advocacy and research. From 2023-24, we will implement a comprehensive organisational advocacy strategy developed in 2022-23, firmly embedded in our Northern Ireland Museums Council Corporate Strategy for 2022-25: Museums at the Heart. Additionally, we will focus on conducting research and gathering vital data to inform the development of a Museums Policy for Northern Ireland, to which we aim to contribute significantly.

While looking ahead, we have remained committed to fulfilling our core objectives, providing support to the local museums sector through accreditation, grant aid, training and development programs, networking events, guidance, professional assistance, sectoral programming, and the establishment of strategic partnerships. Throughout the year, we have supported and delivered various projects, including Global Voices Local Choices, Playful Museums, and several Access and Inclusion audits. The successful delivery of Reimagine, Remake, Replay culminated in September 2023. We have also continued to support the sector through regular Let's Talk events, digital communications, online Spilling the Beans networking, and the Museums Forum.

As we strive to fortify our organisation and the museums sector, we remain mindful of the challenges our members face, including funding cuts, staff recruitment and talent development, and a decline in volunteer numbers. The NIMC is dedicated to identifying opportunities for our sector, including income diversification and the creation of new and innovative programming that enhances the audience's museum experiences, ensuring that museums remain at the heart of our community.

Lastly, I would like to express my personal pleasure and honour in representing the invaluable work of our sector as the Chair of the NIMC by attending the funeral of HM Queen Elizabeth II in September 2022. I am immensely grateful to my fellow Board members, who continue to provide strategic guidance, expertise, and willingly contribute their time to our cause.

Nora Douds
Chair

Signed: 

DATE: 27/06/23

Report of the Directors for the year ended 31 March 2023

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2023.

NIMC was established in 1993 to support local museums (i.e. non-National museums) in Northern Ireland in maintaining and improving their standards of collections care and service to the public and to promote a coherent framework of museum provision.

In pursuit of these aims NIMC's main objectives are:

- To assist museums in Northern Ireland to improve standards of collections care.
- To assist museums in Northern Ireland to improve the range and quality of services to the public.
- To improve the status and standing of museums.
- To promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus advance the arts, culture, heritage, and science for the benefit of the public.
- To promote a coherent framework of museum provision in Northern Ireland.
- To operate efficiently, effectively, and economically.

NIMC's functions include the following:

- The development and maintenance of links with interested bodies and agencies.
- The provision of information, advice, and training to museums across a range of activities such as curatorial practice, collections management, conservation services, marketing and income-generation, etc.
- To encourage, support and assist educational exploitation of museums.
- Assistance with feasibility studies and carrying out developmental research.
- The disbursement of grants to local museums towards approved projects and specimen purchase.
- The promotion of Museum Accreditation for local museums.

NIMC is registered as a company limited by guarantee and operates in compliance with the Companies Act 2006. It is a registered charity. NIMC is funded, in the main, by the Department for Communities (DfC) and as such operates as a Non-Departmental Public Body (NDPB). NIMC does not carry out its functions on behalf of the Crown.

With this remit, and through these aims, NIMC plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the current draft Programme for Government, Outcomes Delivery Plan and the Departmental vision and strategic priorities to deliver outcomes / results, which will support people, improve communities and tackle disadvantage. For museums, these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of audience engagement programmes.

Report of the Directors for the year ended 31 March 2023 (continued)

The vision of the Northern Ireland Museums Policy is for “a coordinated and sustainable museum sector that develops, preserves and interprets its collections to the highest possible standards; delivers quality services that inspire, educate and engage local, national and international visitors and users; harnesses its strengths and diversity to support economic, social and cultural development in Northern Ireland and a shared and better future.”

The NIMC Corporate Plan 2022-25, “Museums at the Heart” was developed with the Board of Directors following a stakeholder engagement process. Five strategic goals were identified, which support NIMC’s mission to champion, develop and strengthen museums:

1. Museums are connected to their communities and cultivate a shared sense of place.
2. Museums enrich people’s lives and create opportunities for enjoyment, learning and fulfilment.
3. Museums drive transformation to make us more sustainable, inclusive, and innovative.
4. Museums contribute to economic and social recovery.
5. Museums develop, protect, and promote their collections and collections knowledge for the benefit of their audiences.

NIMC measured its performance during 2022-23 with seven Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2022-23
1.	Assess accreditation applications within a six-month timeframe	90%	100%
2.	Administer at least five grants to local museums to develop their collections	5	26
3.	Maintain the digital engagement portfolio (newsletters, bulletins and social media channels)	16	19
4.	Secure 150 participants in training and shared learning events	150	240
5.	Secure at least 10% non grant-in-aid funding	10% (£24.7k)	11.8% (£29.25k)
6.	Support at least 10 local museums to connect audiences virtually with museums through digital technologies	10	26
7.	NIMC staff attended at least four professional development events	4	23

Report of the Directors for the year ended 31 March 2023 (continued)

Public Benefit Statement

NIMC's charitable purpose is to promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus it advances the arts, culture, heritage or science. NIMC supports local museums by:

- Ensuring they maintain recognised standards.
- Assisting them to improve their public facilities.
- Providing financial assistance to support accredited local museums.
- Providing training.
- Advising on the learning and education programmes.
- Enhancing public awareness of the events at museums.
- Undertaking evaluations and research.
- Delivering strategic, sector-wide programmes.
- Providing advice, guidance and information in response to queries from the sector and the general public.

Beneficiaries include the people of Northern Ireland, visitors to museums from outside the area and online users of the NIMC website: www.nimc.co.uk.

2022-23 Performance

1. Museums are connected to their communities and cultivate a shared sense of place.

Our local museums are central to their communities. They create a sense of place and celebrate history and creativity through their collections. They provide space to explore and reflect and can cultivate a sense of pride and collective heritage.

NIMC worked with museums over the course of 2022-23 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

The Museums Connect Grant Scheme

The Museums Connect Grant programme was funded by NIMC and Art Fund, supporting museums to adapt and develop their practice to connect or re-connect with audiences. The priority of this grant programme was to support the on-going recovery and reset of accredited local museums in NI following the pandemic. NIMC offered Museums Connect grants up to £2,000.

This fund prioritised applications which clearly demonstrated that:

- The funding will contribute to re-opening the museum safely and sustainably, and/or
 - The project will enable the museum to connect with new or existing audiences in creative or innovative ways.
-

Report of the Directors for the year ended 31 March 2023 (continued)

Ten applications were received over two rounds, with the following eight grants awarded. The grant to Armagh Robinson Library & No.5 Vicar's Hill was rescinded in February 2023.

Museum	Project Name	Amount Awarded
North Down Museum	Development of Education Space	£2,000.00
Newry and Mourne Museum	Production of an easy read Gallery Guide to Newry and Mourne Museum	£1,496.00
Mid Antrim Museum	Activate Your Curiosity	£1,500.00
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00
Armagh Robinson Library & No5 Vicar's Hill	Going Out and Coming In - Stimulating Audience Development	£2,000.00*
Florence Court NT	Free-Flow at Florence Court	£1,980.00
Fermanagh County Museum	"Hen's Teeth": Content Creation	£1,200.00
The Argory - National Trust	Bringing The Argory to Life	£1,720.62
	Total	£13,246.62

*Rescinded grant

The implementation of these projects will lead to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms.

The Wild Escape

'The Wild Escape' was a major new participatory project from Art Fund aiming to engage children with the UK's natural environment. The Wild Escape brought museums, schools, families, and communities together to engage young people with the UK's natural environment, drawing inspiration from the art and objects in museums, and the creative and learning opportunities they can offer.

NIMC offered grants ranging from £500 to £3,000, allowing accredited local museums to deliver creative workshops with schools as part of The Wild Escape programme.

The Wild Escape aimed to bring school children and their families into museum spaces, to explore the animals in their collections and create stories and pictures that imagine a creature's journey to a future habitat rich in biodiversity. The artworks and creations that participants made in the classroom, online and in museums will be brought together in a collective work of art, to be unveiled during a weekend of activities for all ages on Earth Day 2023 (Saturday 22nd April).

The Wild Escape Grant programme prioritised applications which clearly demonstrate that the planned activities or workshop:

- Will strengthen connections with nearby primary schools and families, connecting (or reconnecting) with the widest possible group of school children through creative activities or workshops designed for children in Key Stage 2.
- Will support children and young people to build their knowledge and understanding of the natural world and the effects of the climate crisis on the UK's biodiversity.

Report of the Directors for the year ended 31 March 2023 (continued)

Five grant applications were received and awarded. The grant to Irish Linen Centre and Lisburn Museum was rescinded in March 2023.

Museum	Project Name	Amount Awarded
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£3,000.00*
Linen Hall Library	The Wild Escape at Linen Hall Library	£1,090.00
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00
Mount Stewart - National Trust	Biodiversity Butterfly	£3,000.00
Northern Ireland War Memorial	An Elephant Never Forgets	£2,051.25
	Total	£11,141.25

*Rescinded grant.

NIMC looks forward to The Wild Escape grant projects feeding into a UK-wide event on Earth Day, demonstrating the sector's response to urgent challenges facing our environment.

The Late Shift

The Late Shift made a return in November 2022, having previously ran in 2018 and 2019, thanks to funding from the National Lottery Heritage Fund. The Late Shift grant programme aimed to encourage new audiences to visit local museums, often through unique out-of-hours events.

The 2022-23 events were funded from ticketing revenue that had been generated from the 2018 and 2019 programmes, aiming to test and validate sustainable new approaches of engaging new audiences. Four grant applications were received and awarded. The Late Shift grant to Newry and Mourne Museum was rescinded in November 2022.

Museum	Project Name	Amount approved
Armagh Robinson Library & No5 Vicar's Hill	'Healing Place of the Soul' in English and Місце зцілення душі in Ukrainian	£698.00
Newry and Mourne Museum	Banquet at Bagenal's	£1,000.00*
North Down Museum	Made in AND Late Night Shopping	£1,000.00
Armagh County Museum	Paint and Sip	£1,000.00
	Total	£3,698.00

*Rescinded grant.

Each of the museums have since used their Late Shift experiences and learnings to plan and deliver further self-sustaining out-of-hours events to connect and engage new and existing audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC website

The NIMC website was completely redeveloped in 2022-23 thanks to capital budget from DfC. This coincided with the development of a new NIMC logo and brand, underpinning a complete refresh of the corporate image.

The new website provides comprehensive information about NIMC's membership services, including details about upcoming events, training opportunities, grants, news, and accredited museum members. The website is also integrated with Eventbrite to streamline digital ticketing and event management.

Newsletters

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters and mailshots.

'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; eight issues of Museum Beat were issued in 2022-23.

The 'Opportunities and Support Bulletin' communicates training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. Six Opportunities and Support Bulletins were issued in 2022-23.

The NIMC Newsletter is targeted at non-members, including a wide range of interested parties who have signed up voluntarily to find out about NIMC and local museums. Three Newsletters were issued in 2022-23, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The Newsletter was redesigned in a magazine style at the end of 2022-23, to provide a more professional and visually appealing means of communicating with the public and other interested stakeholders.

Social Media

NIMC maintained three social media channels in 2022-23 (Facebook, Instagram and Twitter), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week.

Reimagine, Remake, Replay

September 2022 saw the culmination of the award winning 'Reimagine, Remake, Replay' (RRR) project, which sought to engage young people in heritage through cutting edge digital technologies and creative media. RRR was a ground-breaking four-year collaboration between NIMC, The Nerve Centre, National Museums NI and NI Screen, alongside Fermanagh County Museum, North Down Museum, Mid-Antrim Museum, Newry & Mourne Museum, Causeway Coast & Glens Museum Service, and Tower Museum.

The expansive programme was developed around the re-framing and re-interpretation of heritage through the lived experience of 16-25 year olds, who are often under-represented in museum audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

RRR challenged museums to reflect on their mission, supporting them to develop the skills and confidence to work with young people. The project has been successful in developing younger audiences for museums and in turn has been changing young people's perceptions of museums, connecting younger people with their heritage and increasing their skills and confidence.

The RRR project was committed to a youth-led approach and ethos, which permeated every aspect of the programme. Many of the young people who participated in the programme eventually led and facilitated courses and events for their peers; applying their knowledge and newly acquired skills.

Headline statistics and outputs for the RRR programme include:

- RRR attracted 5,888 participants over the course of the programme.
- 66 museum staff members were trained in digital practice.
- 421 creative sessions were delivered.
- 54 events managed and delivered by young people.
- 528 Open College Network / Digital Badge Accreditations.
- 97% of young participants believe that the skills they learnt through the RRR programme will be useful in future.
- 90% of young participants indicated that they were more likely to take part in local heritage events as a result of their RRR experience.
- 69% of young participants indicated that they were more likely to volunteer at a local heritage organisation as a result of their RRR experience.

The RRR project received a number of awards and accolades; in 2020, RRR was recognised as the 'Best Museums Change Lives' Project by the Museum Association; the Project Youth Ambassador, Niamh Kelly, received the 2021 Heritage Angel Award for Best Contribution to Heritage by a Young Person; RRR was also shortlisted for The National Lottery Good Causes Project of the Year Award 2021.

Report of the Directors for the year ended 31 March 2023 (continued)

2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.

Museums and their collections are richly stimulating. They tell stories of the past, feeding our imaginations and enabling us to explore topics that challenge and motivate us to learn and grow. They provide opportunities for connecting us with our communities and can improve our quality of life.

Over the course of 2022-23, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Playful Museums

The 7th Playful Museums Festival ran during February 2023. The festival has an early years focus, helping museums to engage with children under 5 and their carers. The 2022-23 programme included outdoors activities, baby yoga, baby sensory activities, storytelling, music and play. The commitment to the Playful Museums Festival in Northern Ireland continues to enhance learning opportunities for early years visitors, in line with their development, wellbeing and educational needs.

The Festival was supported by NIMC through three initiatives:

Grant Supported Programming

Grants supported museums to develop and deliver a range of activities at the following museums:

Grant Applicant	Project	Amount Awarded
Armagh Robinson Library & No.5 Vicars Hill	'Hearts for valentines' and 'Paul Howard flowers for spring'	£500.00
Northern Ireland War Memorial	Jeanie's adventure in the countryside	£460.00
Ballycastle, Ballymoney, Green Lane and Coleraine Museum (Causeway Coast and Glens Museum Service)	Seek, find, speak, create	£960.00 (£240 each)
Fermanagh County Museum	Baby Spaces	£350.00
	Total	£2,270.00

Squiggles & Giggles Programming

Squiggles & Giggles have been involved with the Playful Museums Festival since 2021 when they worked with five local museums to create a series of videos when the festival moved online due to the Covid-19 pandemic. They returned in February 2023 to deliver workshops at five museums: North Down Museum, Down County Museum, Tower Museum, Carrickfergus Museum and Fermanagh County Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

Armstrong Storytelling Trust Programming

To build on previous work they had done with the festival in 2021 and 2022, the Armstrong Storytelling Trust was commissioned to take part in Festival 2023 to deliver a series of storytelling sessions for under 5s, their families and carers. Two storytelling sessions were hosted at Ballymoney Museum.

Aligned Festival Activities

The popularity of the festival since 2016/17 has led to it being an integral part of event programming for many museums across Northern Ireland. Three museums chose to run events in February as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The unfunded events happened at Mid-Antrim Museum, F.E. McWilliam Gallery and Carrickfergus Museum, and were promoted under the umbrella of the Playful Museums Festival.

Festival highlight summary:

- Grants: 4
- Overall events: 24
- Museums involved: 12
- Participants: over 492 attendees, including at least 350 children under 5.

Highlights from our feedback (adults only) shows it was a first time visit to the museum for most attendees.

- Over 50% of visitors strongly agree or agree that museums are playful places
- Over 75% visitors strongly agree or agree museums are welcoming
- Over 96% of people completing feedback strongly agree or agree enjoyed their visit
- Over 98% of visitors strongly agree or agree their early years child enjoyed the visit.

Global Voices, Local Choices

The Global Voices, Local Choices (GVLC) project is a partnership between NIMC, National Museums NI and the African and Caribbean Support Organisation Northern Ireland (ACSONI) and was funded by the Esmee Fairbairn Foundation.

The project aims to deliver a creative new approach to decolonisation, seeking to involve marginalised communities to ensure that they have a fair opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds.

The programme comprised a series of engagement workshops that will culminate in an exhibition of selected World Cultures objects that the community groups have chosen, alongside their creative responses, interpretation and reflections.

The project partners have been working with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, and Ulster Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC looks forward to the selected World Culture items and group responses being displayed in the local museums during the summer of 2023. We hope that the group responses, whether through arts and crafts, music and dance, poetry or creative writing, will contribute to a better understanding of the artefacts, and our communities.

Learning & Outreach Forum

NIMC partnered with the Irish Museums Association (IMA) in May 2022 to deliver the annual Education & Outreach Forum, which was hosted by the National Museum of Ireland in Dublin. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

The Education & Outreach Forum provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

11 presentations were delivered during the day-long event, with three presentations from NI museum professionals, covering matters related to intergenerational practice, community engagement and museum education programmes.

Museums Learning Forum

NIMC organised a Museum Learning Forum that was delivered following the Annual General Meeting at The Linen Hall on 28 September 2022. The Forum included five presentations relating to a wide range of education and outreach projects and included a conversation about the future of education across the local museum sector in Northern Ireland. Prof Elizabeth Crooke also delivered an overview of the UKRI-funded Rapid Response Project, 'Museums, Crisis and Covid-19'.

Report of the Directors for the year ended 31 March 2023 (continued)

3. Museums drive transformation to make us more sustainable, inclusive and innovative

Museums can be active forces that catalyse and influence change across society. They are uniquely placed to communicate through their collections and stories, to provide a safe and trusted environment to challenge perceptions, and to empower their audiences to shape change within their communities and beyond.

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2022-23.

Climate Heritage Network

NIMC joined the Climate Heritage Network, which is a voluntary, mutual support network of Government Agencies, Non-Governmental Organisations, universities, businesses and other organisations committed to tackling climate change.

Launched in 2019, the Climate Heritage Network works to re-orientate climate policy, planning and action at all levels to account for the specific context of culture, arts and heritage. The network brings together over 300 organisations globally, which are committed to mobilising culture, arts and heritage to address climate change and support communities in achieving the ambitions of the Paris Agreement.

NI Science Festival Climate Tour

NIMC collaborated with the NI Science Festival for the first time to deliver a series of expert-led climate conversations to local communities. Five climate tour events happened each evening between Monday 20 February and Friday 24 February 2023, and were hosted by The Linen Hall in Belfast, Down County Museum in Downpatrick, Armagh Observatory, Springhill House in Magherafelt, and the F.E.McWilliam Gallery and Studio in Banbridge.

The programme was funded by DfC, and the National Lottery Heritage Fund NI, and involved expert contributions from a range of organisations including the Agri-Food and Bioscience Institute, Alliance Party, Belfast Climate Commission, Keep Northern Ireland Beautiful, National Trust NI, Queen's University Belfast, RSPB NI, Ulster Wildlife and the Woodland Trust. Each event was chaired by award-winning environmental writer, Mark Lynas.

Funding was awarded through an open Expression of Interest process. In total, four of the host organisations applied for funding to support their Climate Tour events.

Grant Applicant	Amount Awarded
The Linen Hall	£890.40
Down County Museum	£501.21
Springhill House	£1,142.72
F.E. McWilliam Gallery & Studio	£95.50
Total	£2,629.83

Report of the Directors for the year ended 31 March 2023 (continued)

Supporting Inclusivity - Access & Inclusion Audits

NIMC offered museums the opportunity to undertake an independent Access & Inclusion Audit in 2022-23. These audits enable museums to better understand ethical commitments and legal requirements around access and inclusion. They provide museums with data that will evidence needs and priorities to improve access, and support outcomes associated with Museum Accreditation.

In the 2022-23, NIMC funded three Access & Inclusion Audits from the DfC grant in aid allocation, totalling £5,000: Downpatrick & County Down Railway, NI War Memorial, and The Linen Hall.

Supporting Inclusivity - Access and Inclusion Grants

DfC provided grants for improvements associated with Access and Inclusion Audits. The grant applications are advertised and assessed by NIMC, and recommendations were put forward to the DfC Infrastructure Branch.

Four applications were received in total, with one approved for funding by NIMC, which was subsequently supported by DfC.

Applicant	Title	Grant Awarded
Fermanagh County Museum	Enniskillen Castle Explorer	£400
	Total	£400

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects including the 2022 Playful Museums Festival, the Digital Repository of Ireland, Student Placements, and Evaluation and Impact. A total of 4 sessions attracted 58 attendees.

Annual Training Programme

During 2022-23 NIMC annual training programme was delivered through a combination of online and in-person skills-based sessions. 10 training sessions were attended by a total of 210 participants. In 2021-22, 17 online sessions were delivered and attended by 186 individuals.

The training programme supports opportunities for people to develop new skills and knowledge to benefit their workplace, personal growth, well-being and prospects of employment with the museum, heritage and cultural sectors. Training was delivered in partnership with a range of organisations and consultants.

Report of the Directors for the year ended 31 March 2023 (continued)

Title	Date	Number of Participants
Evaluation	01/06/2022	23
Banish the Backlog	14/06/2022	20
Undertaking a Takeover Day	22/06/2022	13
Special Education Needs or Disability (SEND) Learning in Museums.	14/07/2022	10
Dementia Friendly Museums	13/09/2022	16
Collection Review	18/10/2022	16
Collections Deaccessioning and Disposal	25/10/2022	16
Collections Care 1	29/11/2022	13
Collections Care 2	31/01/2023	16
Visual Awareness	16/03/2023	12
	TOTAL	155

4. Museums develop, protect and promote their collections and collections knowledge for the benefit of their audiences.

Museum Accreditation

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England; Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. Following the pause in the Museum Accreditation process during 2020-21, the scheme relaunched in 2022, focusing on the following:

- Organisations interested in applying for the first time and ready to send in an eligibility questionnaire.
- New applicants who are confirmed as 'Working Towards Accreditation' and applying for the first time or reapplying after a period of non-participation.
- Museums holding a 'Provisional' accreditation award.

During 2022 two museums holding Provisional Accreditation status were assessed and awarded Full Accreditation. One further museum holding Provisional Accreditation status submitted a return and had their provisional status extended for a further six months.

One museum was removed from the scheme due to closure.

One museum applied for the first time, was assessed, and received Full Accreditation.

Currently there are 42 accredited museums in the scheme, 39 of which are local museums: 41 holding Full Accreditation and one holding Provisional Accreditation status. There are three local museums with an eligible status that are 'Working Towards Accreditation'.

NIMC has worked with Arts Council England and other accreditation partners on planning a revised schedule of invites for accreditation returns, which was published in May 2022. The first

Report of the Directors for the year ended 31 March 2023 (continued)

batch of eight museums were invited in December 2022 to make interim Accreditation Returns by the end of June 2023.

The UK Partnership Agreement that establishes a framework for cooperation between Arts Council England (ACE), the Welsh Government, Museums Galleries Scotland (MGS) and NIMC in relation to the joint operation of the Accreditation scheme for museums and galleries in the United Kingdom was revised and renewed. It describes the shared vision for the scheme and outlines the headline areas of shared activity and individual responsibilities.

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2022-23. This mostly focused on accreditation, training and information regarding conservation and other specialist services. Specific examples included: providing guidance to Armagh Observatory, the Siege Museum, Police Museum, and the Regimental Museums on matters pertaining to accreditation; the development of intergenerational practice and training support for the NI War memorial, Armagh Robinson Library and Mid Antrim Museum; and delivery Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

Collecting for the Future

In 2019 NIMC was awarded funding programme from the Esmé Mitchell Trust to deliver the 'Collecting for the Future' grant scheme, which supports museums to acquire new items for their collection.

Collecting for the Future supports accredited museums to acquire:

- Objects that will enrich and strengthen their collections.
- Objects that enhance new areas of collecting.
- Objects representing the culture and artistic achievements and experiences of Northern Ireland.

Three applications were received during 2022-23, and funding was approved for all three applicants.

Museum	Purchase	Amount Awarded
Milford House	Acquisition of various McCrum Miller items.	£1,000.00*
NI War Memorial	<i>Firemen, after the Blitz, Belfast</i> by William Conor OBE.	£1,000.00
Downpatrick & Count Down Railway	Belfast & County Down Railway Items.	£1,000.00
	TOTAL	£3,000.00

*Grant offer rescinded 02/5/23

Re:Model Phase 2

During 2022 the NIMC Development Officer (Museums and Collections) took part in the Re:Model programme, which sought to develop the resilience of heritage sector professionals. Following on from that programme, NIMC was selected to participate in the Re:Model Phase 2, which aims to build organisational resilience within the heritage sector by matching participant organisations with mentors that will undertake a body of work in conjunction with the organisation. Starting in

Report of the Directors for the year ended 31 March 2023 (continued)

February 2023, the NIMC team met monthly with Fiona Bell (CEO of Thrive) to review aspects of NIMC's service provision. The goal is to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year.

5. Museums contribute to economic and social recovery.

Advocacy

Over the course of 2022-23 it was necessary for NIMC to engage in advocacy for the local museum sector, at the level of local authorities, within DfC, as well as on a cross-departmental, and UK-wide basis. Notable advocacy actions included engagement with Antrim and Newtownabbey Borough Council regarding the closure of Museum at the Mill and Sentry Hill, and involvement in the Culture, Arts and Heritage (CAH) Strategy Taskforce (led by DfC). NIMC had also engaged with the Independent Review of Education in NI and instigated the development of a CAH sector submission to the Independent Review panel, which highlighted the impact of CAH stakeholders as it pertains to educational outcomes.

It became apparent that there was a need for a more strategic approach to NIMC's advocacy efforts. To that end, NIMC engaged Stratagem NI to develop an organisational advocacy strategy, which would support the delivery of annual advocacy plans aligned to NIMC's Corporate Strategy, 'Museums at the Heart'. This strategy will underpin NIMC's advocacy plans between 2023 – 25.

NIMC is a member of the Historic Environment Division Stakeholder Group and sits on the Heritage Data Working Group. Through contributions to the Stakeholder Group and Heritage Data Working Group, NIMC was able to highlight needs and opportunities across the local museum sector, and to advocate for support within DfC, funders, and aligned CAH stakeholders.

NIMC also contributed to a revision of the Continuous Household Survey as it related to museums and heritage.

Collaboration with the University Sector

NIMC continued to develop collaborative partnerships with the university sector throughout 2022-23. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

University Placements

NIMC sought to coordinate student placement opportunities for local museums by soliciting expressions of interest. Details about the interested museums were communicated to coordinators of the MA Public History course (Queen's University Belfast), and MA Public History / MA Cultural Heritage and Museum Studies / MA Museum Practice and Management (Ulster University). 11 expressions of interest were received from local museums. Four students from Queens University and five from Ulster University were successfully matched with museum placements.

Students undertook placements in the following local museums: National Trust (Mount Stewart and The Argory), Newry and Mourne Museum, North Down Museum, Royal Ulster Rifles Museum (two students), The Linen Hall (three students).

Report of the Directors for the year ended 31 March 2023 (continued)

Museums, Crisis and Covid-19 Research Project

NIMC was a partner in the UK Research and Innovation (UKRI)-funded Rapid Response project led by Ulster University, Museums, Crisis and Covid-19. A team of seven Ulster University researchers assessed how museums have adapted to the impact of Covid-19.

The UKRI-funded project documented the experience of the pandemic across the museum sector in Northern Ireland, capturing changing practice, increased use of digital media, and a strong recognition of the value that museums can bring as places that support community wellbeing.

Three reports were published in June 2022, drawing together the main outputs and learning from the project:

- Museums and the Pandemic: Revisiting Purposes and Priorities.
- Museums and Digital Media: Innovation, Engagement and Practice.
- Museums and Community Wellbeing.

The reports provided the focus for a stakeholder meeting: 'Museum Futures Northern Ireland: priorities for policy', which was held within the UU Belfast Campus in September 2022. The meeting was attended by a wide range of stakeholders, including representatives from DfC.

Effective Delivery

NIMC is committed to evaluating and improving the way it works and the quality of service it provides, to ensure a more efficient and effective organisation for its members and stakeholders.

Evaluating and Improving Services

NIMC undertook reviews of existing areas of the business over the course of 2022-23 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC commissioned 'Kids in Museums' to undertake a comprehensive review of the Playful Museums Festival from pilot year to present. Participating museums were consulted and Kids in Museums used their feedback, alongside their expertise in early years in museums, to create a review of the festival and recommendations for its future. The insights gained from this review will inform future development of the Playful Museums Festival.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23, which will be launched in 2023.

NIMC also undertook a Training Needs Survey in 2023, the results of which will be collated and used to develop the 2022-23 training programme.

Report of the Directors for the year ended 31 March 2023 (continued)

During 2022-23 NIMC also carried out an updating of the Grant Processes and Procedures, including matters related to project evaluation and impact assessment, which is now featured in NIMC grant application forms.

The review and improvement of NIMC processes and services has ensured that there are robust systems in place and has enabled a more effective service to our members and stakeholders.

NIMC also have a range of policies and procedures to ensure that there is clear guidance in place for its operation and delivery of services. These are regularly reviewed and updated.

The following policies and procedures were updated in 2022-23:

- Business Continuity Plan
- Procurement Policy
- Credit Card Policy
- Fraud and Bribery Prevention Policy
- Information Technology Security
- Raising Concerns Policy
- Risk Management Strategy
- Gifts and Hospitality Policy
- Codes of Conduct: Board & Staff
- Audit and Risk Assurance Terms of Reference
- Disability Action Plan
- Memorandum of Terms of Occupation – National Museums NI
- Business Planning Committee Terms of Reference
- Grant Policy
- Grant Procedures

Review of Organisational Structure

A review of the NIMC organisational structure was undertaken in 2020. Business Consultancy Services, Department of Finance (DoF) undertook the Review and provided a report to the Board of Directors in March 2020. Options were considered by the Board in March 2020, however, in light of the Covid-19 crisis, next steps were postponed. The review was revisited in September 2021, and costed options presented for consideration. There have been significant changes since the review, both in wider context, including a period of change due to Covid-19 and in the amount of funding that NIMC has secured for grants. A further pause was agreed pending the development of the new Corporate Strategy, with the organisational review to be revisited in 2022-23. Consideration of the organisation review is ongoing.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

NIMC has a Service Level Agreement (SLA) with Libraries NI for HR Support Services.

NIMC continues to seek shared services in support of business efficiency.

Report of the Directors for the year ended 31 March 2023 (continued)

Disability Action Plan

Year 4 of the NIMC Disability Action plan was delivered in 2022-23, which marked the end of the existing plan. Over the course of the year, NIMC continued to support local museums to improve their accessibility through the provision of Access and Inclusion Audits (from NIMC core funding) and Access and Inclusion Grants (which NIMC dispensed on behalf of DfC). NIMC also participated in a UK Museum Workforce Group to raise awareness and share good practice of diversity and equality issues and ensured that people with disabilities and groups that represent them were made aware of opportunities to join the NIMC Board.

NIMC drafted a new Disability Action Plan 2023-27, which went out to public consultation in March 2023.

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2022-23 through the Governance Statement which follows.

NIMC operates in a transparent manner, with the website carrying information on the company and the Board of Directors.

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. It liaises with the membership during each year and consulted with membership on the development of the new Corporate Strategy, Museums at the Heart. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 28 September 2022.

Statement of Directors' Responsibilities

The Board of Directors has overall responsibility for ensuring that NIMC has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- NIMC is operating efficiently and effectively;
- It maintains a Fraud Prevention Policy and Response Plan;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained, and financial information used by NIMC or used for publication is reliable; and
- That NIMC complies with relevant laws and regulations.

Company and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of the surplus or deficit for that period. In preparing those statements, the Board of Directors has:

- Selected suitable accounting policies and then applied them consistently;
 - Made judgments and estimates that are reasonable and prudent;
 - Stated whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
 - Prepared the financial statements on the going-concern basis.
-

Report of the Directors for the year ended 31 March 2023 (continued)

In preparing the annual report and financial statements of NIMC, the Board of Directors has adopted the provisions of the Charities Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102.

Financial Review

It is the view of the Board of Directors that NIMC operated prudently and effectively within the parameters of the financial resources which were available to it. The Board of Directors formally monitors the financial position of NIMC at least on a quarterly basis, at its scheduled meetings.

NIMC operates with limited cash reserves. DfC is aware of this position.

NIMC operates within the framework of Managing Public Money NI (MPMNI) and, notwithstanding the issues outlined in the Governance Statement, operates on the basis of not drawing down cash resources from its funders in advance of need.

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,400 to redevelop the NIMC website and support an Access and Inclusion capital grant scheme for local museums. The total drawdown for 2022-23 was therefore £282,400.

Plans for the Future

The NIMC Board of Directors has agreed the key components of its planned activity for 2023-24, which aim to address identified statutory obligations, deliver the draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, the DfC Strategy, “Building Inclusive Communities” and the strategic themes within the NIMC Corporate Strategy 2022-25. These activities include the delivery of:

- Guidance and support to local museums regarding the UK Museum Accreditation Scheme.
- Administering the UK Museums Accreditation Scheme in Northern Ireland.
- Supporting audience development including increasing the number and diversity of people accessing and engaging in cultural activities.
- Administer the *Collecting for the Future* grant programme.
- Support to local museums through grant programmes, where possible.
- Undertake advocacy in support of local museums.
- Undertake research that will capture and communicate the impact of museums across society.
- Continuous professional development, skills development, building resilience and capacity for those working and volunteering in the sector.
- Assistance to local museums in developing learning and outreach programmes.
- Devising plans to address issues concerning collections storage, security, care and documentation, and audience development at local museums.
- Promoting and increasing awareness of museums and their positive social and economic impact on Northern Ireland’s society.
- Deliver the Disability Action Plan.
- Advice and information to the heritage sector and the public generally.

Personnel matters

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept

Report of the Directors for the year ended 31 March 2023 (continued)

informed on specific matters directly by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

NIMC operates several detailed policies in relation to personnel matters including:

- Equal Opportunities
- Health and Safety
- Harassment in the Workplace
- Grievance
- Raising Concerns
- Staff appraisal

NIMC policies are in alignment with those areas covered in the Northern Ireland Civil Service (NICS) Handbook: <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-handbook>

In accordance with the Equal Opportunities Policy, NIMC has long established fair employment practices in the areas of recruitment, selection, retention and training of staff.

Political and Charitable Donations

NIMC made no political or charitable donations during the 2022-23 year (2021-22: nil).

Auditors

The statutory audit of NIMC was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General.

So far as the Directors are aware, there is no relevant audit information of which NIMC's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that NIMC's auditors are aware of that information.

By order of the Board of Directors



Johnathan Dalzell
Accounting Officer

DATE: 27/06/23



Nora Douds
Chair

DATE: 27/06/23

Remuneration and Staffing Report

Remuneration Policy

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

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised and is due to be paid in June 2023. The pay award for NICS industrial staff has not been agreed yet and negotiations continue with unions.

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

Service contracts

The Civil Service Commissioners (NI) Order 1999 requires NICS appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the NICS Compensation Scheme

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org.

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 NIMC had seven staff on payroll. At 31 March 2023 four staff were on payroll, comprising three females and one male. The profile of the Directors of the Company at that date was nine female and three male.

Staff turnover for the year 2022-23 was 75% (2021-22 was 20%). The high percentage turnover for 2022-23 is due to the low number of staff.

The staff costs of NIMC during 2022-23 was as follows:

	2023	2022
	£	£
Wages and salaries	151,716	140,285
Redundancy	9,950	
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Board of Directors of the company. The total of Board of

Remuneration and Staffing Report (continued)

Directors' expenses reimbursed by the company during the year was £478 (2021-22: £nil).

Sickness Absence

The Department / Agency had an overall sickness absence rate of 3.5 days lost per employee in 2022-23. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2022/23" report at Sickness Absence in the Northern Ireland Civil Service 2022/23 | Northern Ireland Statistics and Research Agency (nisra.gov.uk). Figures for the 2022/23 financial year will be published by the end of June 2023.

During 2022-23, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

NIMC is committed to the development of its staff and to policies that enable them to contribute to the performance and long-term effectiveness of the organisation.

In particular, NIMC:

- follows the NICS Policy that all eligible persons shall have equal opportunity for employment on the basis of their ability, qualification and aptitude for the work;
- gives equality of opportunity when considering applications from disabled persons, in compliance with all existing legislation with regard to disabled employees;
- recognises the benefit of keeping employees informed of the progress of the business and of involving them in the company's performance; and
- regularly provides employees, through meetings and notices, with information regarding the financial and economic factors affecting the performance of the company and on other matters of concern to them.

All of NIMC's policies are agreed by the Board of Directors and are accessible to all members of staff.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the senior management of NIMC.

Total remuneration (audited)

	2022-23					2020-21				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits ¹ (to nearest £1,000)	Total ² £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
S Stevenson Chief Executive (Until 31/05/22)	5-10 (50-55 full time equivalent)	-	-	3	5-10 (50-55 full time equivalent)	40-45 (50-55 full time equivalent)	-	-	17	55-60 (65-70 full time equivalent)
J Dalzell Chief Executive (From 01/05/22)	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)	-	-	-	-	-

¹The 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 or any increase or decrease due to a transfer of pension rights.

²Total remuneration for 2022-23 excludes the accrued pay award as it has not yet been approved.

Remuneration and Staffing Report (continued)

Salary

“Salary” includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by NIMC and thus recorded in these accounts.

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2022-23 (2021-22 £nil).

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. There were no benefits in kind during the financial year.

Fair Pay Disclosures (Audited Information)

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

The banded remuneration of the highest-paid officer in NIMC in the financial year 2022-23 was £50,000 – £55,000 (2021-22; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2022-23	25 th Percentile	Median	75 th Percentile
Total remuneration* (£)	28,731	32,328	32,893
Pay ratio	1.8:1	1.6:1	1.6:1

2021-22	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	22,820	24,800	29,785
Pay ratio	2.3:1	2.1:1	1.8:1

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. Total remuneration excludes the accrued pay award for 2022-23, as it has not yet been approved.

In 2022-23, no employees (2021-22; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £20,141 to £52,026 (2021-22; £22,820 to £42,205).

NIMC did not participate in the Civil Service People Survey and due to NIMC having a small number of employees, no internal people surveys were completed. However, employees are afforded regular opportunity to raise concerns with management.

Remuneration and Staffing Report (continued)

Fair Pay Disclosures (Audited Information) (continued)

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

- a) salary and allowances, and
- b) performance pay and bonuses

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

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

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	5.37%	3.45%
Highest paid director's salary and allowances	0.00%	21.14%
Average employee performance pay and bonuses	N/a ¹	N/a ¹
Highest paid director's performance pay and bonuses	N/a ²	N/a ²

¹ The NICS special bonus scheme was withdrawn with effect from 31 March 2021.

² No performance pay or bonuses were payable to the highest paid director in the year.

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/23 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
S Stevenson (Chief Executive) (Until 31/05/22)	15-20	0-2.5	217	203	2
J Dalzell (Chief Executive) (From 01/05/22)	0-5	0-2.5	27	16	8

Remuneration and Staffing Report (continued)

NICS Pension arrangements

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

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

McCloud Judgement

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

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

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

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

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

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

Remuneration and Staffing Report (continued)

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

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

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

Remuneration and Staffing Report (continued)

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

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2023 to 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000	£153,299.99	7.35%
£153,300 and above		8.05%

Cash Equivalent Transfer Values

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

Real increase in CETV

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

Compensation for Loss of Office (Audited)

Clodagh Lavelle left under redundancy terms on 30 September 2022. She received a compensation payment of £5-10k (2021-22: nil).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Governance Statement for the year ended 31 March 2023

Introduction

As Accounting Officer for NIMC, it is my responsibility to ensure that a sound system of governance and internal control is maintained that supports NIMC in pursuing its overall aims and objectives, which are predicated upon the Northern Ireland Executive's draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, and upon various priorities of DfC.

Remit

NIMC was established in 1993 by order of the Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. NIMC is not a Statutory Agency and does not carry out its functions on behalf of the Crown, however, for policy and administrative purposes, NIMC is classified as a Non-Departmental Public Body of DfC, through which it received most of its funding.

Government has approved NIMC's overall aim of supporting local museums in Northern Ireland to maintain and improve their standards of collections care and services to the public and to promote a coherent framework of museum provision.

Compliance with Corporate Governance Code

NIMC, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2017.

Governance Framework

NIMC is in compliance with the Code of Good Practice 2013, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2022-23.

NIMC is governed by a Board of Directors comprising between seven and 15 members. Board members serve on a voluntary basis and are normally appointed for a period of three years. Directors are drawn from various bodies and constituencies as follows:

- The Minister of the DfC has the right to nominate three Directors;
- Local Government Councils that operate an Accredited Museum have the right to nominate three Directors;
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors;
- The Independent and service museums have the right to nominate two Directors;
- Queen's University, Belfast and Ulster University have the right to nominate one Director;
- National Museums Northern Ireland may nominate one Director; and
- Other Directors may be co-opted.

The Board of Directors report to the NIMC membership at the Annual General Meeting, which is held in September each year.

Governance Statement for the year ended 31 March 2023 (continued)

The Role of the Board of Directors and Governance Framework

The Board of Directors has the corporate responsibility for ensuring that NIMC effectively and efficiently fulfils its aims and objectives while being mindful of its statutory authority and obligations. To this end, the Board of Directors:

- Establishes the overall strategic direction of NIMC within the determined policy and resources framework;
- Monitors the performance of NIMC as it pursues its aims and objectives;
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds;
- Operates within the limits of its statutory authority and any delegated authority agreed with the DfC, and in accordance with any other conditions relating to the use of public funds;
- Takes account of the views and opinions of the NIMC membership in devising the work of NIMC;
- Takes account of any guidance issued by the DfC when reaching its decisions;
- Establishes a committee structure, including an Audit and Risk Assurance Committee, to assist in carrying out the work of NIMC; and
- Appoints, and monitors, the performance of NIMC's Accounting Officer.

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2022-23 each of these meetings were held in person, at various museum member sites.

The Directors of the Board do not receive remuneration for their service to NIMC.

A system of internal control is maintained, which includes the formulation of policies and procedures relating to: fraud prevention; raising concerns and the requirements of the Bribery Act 2010; financial planning; staff performance; procurement; the freedom of information and data management; risk management; business planning and performance. These, and other associated matters, are scrutinised by NIMC's Board of Directors at each of its meetings and are the focus of discussions at the bi-annual accountability meetings held between the NIMC Accounting Officer and DfC.

NIMC retains the services of the Internal Audit Service (DfC) to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office (NIAO).

The aim of the system of internal control is to manage the risks to a reasonable level, rather than seek to eliminate all the risks that NIMC faces in undertaking its remit and duties.

The Work of the Board of Directors and its Committees

Mindful of its statutory obligations, the Board of Directors delegates the operation and monitoring of the governance framework to management, together with the day-to-day operation of NIMC. However, it reserves particular matters for decision by the Board of Directors, including issues of corporate strategy; key strategic objectives and targets; major decisions involving the use of financial and other resources; and personnel issues including key appointments and standards of conduct. At each of its meetings the Board of Directors receive a report on the management and operation of NIMC from the staff.

Governance Statement for the year ended 31 March 2023 (continued)

Currently the NIMC Board of Directors has three Committees, each having a Terms of Reference agreed by the Board:

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Business Planning Committee – focuses upon the corporate planning, business planning processes, monitors the staff appraisal process and deals with strategic human resource matters.
- Grant Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

Corporate governance training for the Board of Directors took place in October 2022.

To manage any conflicts or potential conflicts of interest, the Chair of each Committee asks those present at the start of each meeting if they are conflicted with any of the agenda items. Using this process, reported conflicts are noted in the minutes.

The Board of Directors

During 2022-23, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Directors	Board of Directors	
	Actual	Possible
Julie Andrews	4	4
Paul Allison	4	4
Alderman Ian Burns	1	1
Alderman Yvonne Boyle	1	1
Jayne Clarke	3	4
Cllr Karen Douglas	0	1
Nora Douds	4	4
Councillor Rory Farrell	0	1
Dr Leonie Hannan	2	4
Heather McGuicken	1	2
Mark Kennedy	4	4
Brona Moffett	2	4
Roisin Doherty	1	2
Kelly Robinson	1	4
Nuala Toman	3	4
Councillor Keith Turner	0	1

The Board of Directors agree a Business Plan for each financial year, which sets out the actions, targets and the allocation of resources to be delivered in support of NIMC's aims, the draft Programme for Government, Outcomes Delivery Plan and the Northern Ireland Museums Policy. The draft Business Plan is submitted to the DfC no later than the 31 January each year.

The NIMC Board of Directors did not receive any Ministerial Direction during 2022-23.

Governance Statement for the year ended 31 March 2023 (continued)

Standing agenda items for the quarterly meetings of the Board of Directors include written reports from the Director on the performance against the Business Plan targets, the financial performance, and governance compliance.

Notable aspects of the business conducted by the Board of Directors during 2022-23 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

The NIMC Audit and Risk Assurance Committee (ARAC) met on four occasions during the year. ARAC meetings are also attended by representatives of the NIMC internal and external auditors. ARAC activities included the review of various policies and procedures and the active management of corporate risks through the scrutiny of the Corporate Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors.

The Grant Committee met four times to assess the applications received from museums for support and to discuss prospective grant applications.

The Business Planning Committee met four times to consider business planning matters.

The table below provides an overview of attendance at Committee meetings during 2022-23, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit and Risk Assurance Committee		
	Actual	Possible
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Business Planning Committee		
	Actual	Possible
Jayne Clarke	4	4
Nora Douds	4	4
Heather McGuicken (resigned 16/10/2022)	2	2
Roisin Doherty (appointed 06/10/2022)	2	2
Nuala Toman (resigned 18/05/2022)	1	1
Grant Committee		
	Actual	Possible
Cllr Rory Farrell (resigned 16/09/2022)	0	2
Nuala Toman (appointed 26/08/2022)	3	3
Simon Hunter	3	4
Mark Kennedy	3	4
Cllr Keith Turner (resigned 16/09/2022)	2	2

Governance Statement for the year ended 31 March 2023 (continued)

Governance Issues

Historic Issue Relating to a Breach of Payment Policy

Governance issues from last year closed

It was discovered during 2021-22 that an issue relating to staff pay had occurred between 2015-16 to 2019-20, which resulted in an over-payment of salary that was outside the normal pay policy. The issue related to two members of staff. The matter was thoroughly investigated by the Board and following extensive communications with DfC and NIMC's auditors, the Board concluded its investigation in December 2022, and has now written off the historic over-payment.

Governance issues from last year still open

No matters to disclose.

New governance issues

Two new governance issues arose over the course of 2022-23: (i) according to Managing Public Money NI, non-standard transactions (like redundancy payments) require DfC approval. A redundancy payment was however sanctioned prior to DfC approval. Approval for the redundancy payment was granted retrospectively; and (ii) a portion of the capital budget associated with the development of a new corporate website was incorrectly drawn down in advance of need. The matter was disclosed to DfC and has now been resolved. The surplus budget draw down will be treated as deemed grant in aid for 2023-24.

Independent Assurance

In March 2023 the NIMC ARAC considered the final 'Internal Audit Annual Report 2022-23' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Grants; Budgetary Control and Financial Management; and Payroll.

The Comptroller and Auditor General certifies the NIMC accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with UK Generally Accepted Accounting Procedures. A *Report to Those Charged with Governance* was also issued by the Northern Ireland Audit Office.

Operation and Performance

Business Planning

During 2022-23 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan contained a range of Key Performance Indicators (KPIs) for NIMC. By the end of 2022-23, all seven KPIs were fully delivered or exceeded.

Risk Management

NIMC identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary.

Governance Statement for the year ended 31 March 2023 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2022-23.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC by March 2023 will operate at a deficit and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by March 2023 , resulting in a lack of support from members and the wider NI museum sector.
Risk 3	There is an imminent risk that the ageing NIMC website could collapse at any time resulting in the loss of NIMC's communication link with the public, the local museum sector and other stakeholders.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	There is a risk that failure of NIMC grantees to submit comprehensive and timely post-project evaluation will negatively impact NIMC's ability to meet obligations to funders, which could damage NIMC's reputation and capacity to secure external grant funding.

The Corporate Risk Register is reviewed by the DfC at bi-annual accountability meetings.

Financial Planning

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,400 to redevelop the NIMC website and support an Access and Inclusion capital grant scheme for local museums. The total drawdown for 2022-23 was therefore £282,400.

Procurement

NIMC maintains procedures regarding procurement. It continues to ensure that services and goods are procured in line with Managing Public Money Northern Ireland and related guidance by DoF.

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is 10 days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2021-22; 91%). 100% of payments were paid within the 30-day timeframe (2021-22: 100%).

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud were identified in 2022-23. (2021-22: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2022-23. (2021-22: nil).

Governance Statement for the year ended 31 March 2023 (continued)

Conflicts of Interest

NIMC maintains a Register of Interests of its Board of Directors and Accounting Officer. Declarations of interest are made and recorded at each meeting of the Board of Directors and its Committees. No associated issues arose during the year.

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. One accepted offer of hospitality was registered during the 2022-23 year, relating to the chairperson's attendance of the state funeral for Her Majesty Queen Elizabeth II, which was sponsored by the Northern Ireland Office (2021-22: nil).

Freedom of Information and Data Management

NIMC received one request under the Freedom of Information Act during 2022-23 (2021-22: nil).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2021-22: nil).

Safeguarding Children and Young People

NIMC has a Safeguarding Policy Statement. NIMC does not require its Board or staff members to undertake or participate in any 'regulated' or 'controlled' activity on its behalf. Consequently, staff members are not required to register with the Independent Safeguarding Authority under the vetting and barring arrangements. An AccessNI check is performed by new staff members on appointment.

Review of Effectiveness

NIMC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of Internal Audit, comments made by the external auditors and other review agencies.

In March 2023, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Governance Statement for the year ended 31 March 2023 (continued)

Quality of Information

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2022-23 Annual Assurance Report. There were no significant weaknesses arising this year.

Conclusion

The information provided above gives an understanding of the internal control structure and stewardship of NIMC. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by NIMC are satisfactory.



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Membership of the Northern Ireland Museums Council at 31 March 2023

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 89 members as of 31 March 2023 (2021-22; 95). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Antrim and Newtownabbey Borough Council (Museum at the Mill and Sentry Hill)
- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, Craigavon Museum Services and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- Inniskillings Museum
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum
- Police Museum
- Whitehead Railway Museum of Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- The National Trust (Ardress House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Somme Association (Somme Museum)

Supporting Members

This class of membership is open to Borough and District Councils in Northern Ireland that operate non-Accredited museums and to those that do not operate museum services. Membership of this category entitles councils to advice, information, training and assistance with feasibility and development studies.

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

Membership of the Northern Ireland Museums Council at 31 March 2023 (continued)

Associate Members

This class of membership is open to the national and centrally funded accredited museums of Northern Ireland, other museums, and any agency, commercial company, individual or other body wishing to subscribe. Membership provides access to advice, information and training.

There are currently 49 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

Detail of losses	2023		2022	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	1	£3496	-	-

NIMC had no losses (2021-22: £nil) exceeding £250,000. However, NIMC did have one loss in the year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2022-23 (2021-22 £nil).

Special Payments

NIMC had no special payments (2021-22: none) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2023 (2021-22: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2021-22: none).



Johnathan Dalzell
Accounting Officer

DATE: 27/06/23

Northern Ireland Museums Council

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2023 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing 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 NIMC's affairs as at 31 March 2023 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs)(UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the NIMC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC'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 NIMC 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 is anticipated that the services which they provide will continue into the future.

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staffing Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. 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 Report of the Directors to be audited are not in agreement with the accounting records; or
 - certain disclosures of remuneration specified by law 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 Directors and Accounting Officer for the financial statements

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

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC'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 NIMC 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 Companies (Public Sector Audit) Order (Northern Ireland) 2013.

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 NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to 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 NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and 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 board 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 expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



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

29 June 2023

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	257,420	68,013	325,433	390,612
Charitable activities	4	2,140	29,796	31,936	40,938
Other trading activities	5	13,244	-	13,244	13,138
TOTAL INCOME		272,804	97,809	370,613	444,688
EXPENDITURE ON:					
Charitable activities	6	(276,092)	(70,660)	(346,752)	(442,975)
Total Expenditure		(276,092)	(70,660)	(346,752)	(442,975)
NET INCOME/ (EXPENDITURE)	9	(3,288)	27,149	23,861	1,713
TRANSFERS BETWEEN FUNDS		10,016	(10,016)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		14,069	15,333	29,402	27,689
TOTAL FUNDS CARRIED FORWARD		20,797	32,466	53,263	29,402

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Balance sheet

		2023	2022
	Note	£	£
Fixed assets:			
Intangible assets	12	18,445	-
Tangible assets	13	8,430	8,198
Current assets			
Debtors	14	7,020	8,376
Cash at bank		81,084	112,088
		<hr/>	<hr/>
<i>Total current assets</i>		88,104	120,464
Liabilities			
Creditors: Amounts falling due within one year	15	(61,716)	(99,260)
		<hr/>	<hr/>
<i>Net current assets</i>		26,388	21,204
		<hr/>	<hr/>
<i>Total assets less current liabilities</i>		53,263	29,402
		<hr/>	<hr/>
Total net assets		53,263	29,402
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Restricted income funds	16	32,466	15,333
Unrestricted funds	17	20,797	14,069
		<hr/>	<hr/>
Total charity funds		53,263	29,402
		<hr/> <hr/>	<hr/> <hr/>

It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector Audit) (Northern Ireland) Order 2013, being an order issued under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003. The Board therefore claims this exemption.

The Board of Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These financial statements have been approved by the Board of Directors on Tuesday 27th June 2023 and signed on its behalf by:



Nora Douds
Chair

Company registration: NI027735

The notes on pages 48 to 62 form part of these financial statements

Statement of Cash Flows

	Note	2023 £	2022 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(6,534)	50,321
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		(6,025)	(3,175)
Payments to acquire intangible fixed assets		(18,445)	-
		<hr/>	<hr/>
Net cash outflow from capital expenditure		-	-
		<hr/>	<hr/>
INCREASE / (DECREASE) IN CASH	24	<u>(31,004)</u>	<u>47,146</u>

The notes on pages 48 to 62 form part of these financial statements

Notes to the financial statements

1. NATURE OF ORGANISATION

The principal activity of NIMC is to support local museums in Northern Ireland. NIMC is a company limited by guarantee incorporated in Northern Ireland. NIMC's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

Incoming resources

Income is recognised when the charity is legally entitled to, the income after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'resource' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specific service is deferred until the criteria for income recognition are met.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and travel expenses which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Governance costs include those incurred in the governance of NIMC and are primarily associated with constitutional, statutory requirements and strategic matters such as audit and accountancy, board expenses and printing financial statements. The salary and related overhead costs pertaining to the Accounting Officer and finance staff are apportioned between charitable activities and governance costs at a rate of 95% and 5% respectively.

Fund accounting

NIMC receives various types of funding which require separate disclosure. These are as follows:

- a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of NIMC; and
- b) restricted funds: funds which are earmarked by the donor for specific purposes.

Designated funds

Within unrestricted funds NIMC may designate a part of its reserves for particular purposes. Designated funds relate to incoming resources in the current and previous years, which are allocated to fund specific activities in future accounting periods.

Intangible fixed assets

Intangible fixed assets are stated at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	- Amortised over 3 years
---------	--------------------------

Tangible fixed assets

Tangible fixed assets are stated at cost.

The costs of all fixed assets of NIMC are restated annually to reflect their current value using the relevant price indices at the year end (where material). Any revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve. However, due to the immaterial nature of the amounts involved no revaluation has been recognised.

NIMC has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% Straight line
Office equipment	- 15% Straight line
Furniture	- 10% Straight line

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Pension scheme arrangements

Past and present staff of NIMC are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

Redundancy and termination payments

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point NIMC is committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Reserves

NIMC receives various types of funding which require separate disclosure. These are differentiated between restricted and unrestricted reserves. Unrestricted reserves represent retained amounts available for discretionary spend on NIMC's objectives. Restricted reserves represent retained amounts available for specific projects.

Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

3. DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
DFC grant-in-aid	257,000	-	257,000	232,000
DFC Access & Inclusion	-	400	400	31,582
National Lottery Heritage Fund	-	25,222	25,222	28,690
Esme Mitchell Trust Grant	-	2,000	2,000	5,000
DFC – Climate Change	-	-	-	81,600
DFC – IT Capital	-	-	-	3,000
DFC – Website Development	-	25,000	25,000	-
Museum Development UK	-	7,250	7,250	7,500
Northern Ireland Regional Curators Group Donation	-	-	-	447
Museum Now Grant	-	-	-	793
Wild Escape	-	8,141	8,141	-
Thrive	420	-	420	-
	<u>257,420</u>	<u>68,013</u>	<u>325,433</u>	<u>390,612</u>
Total 2022	<u>232,793</u>	<u>157,819</u>	<u>390,612</u>	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Nerve Centre income	-	29,796	29,796	40,938
Training income	2,140	-	2,140	-
	<u>2,140</u>	<u>29,796</u>	<u>31,936</u>	<u>40,938</u>
Total 2022	<u>-</u>	<u>40,938</u>	<u>40,938</u>	

5. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Memberships	13,244	-	13,244	13,138
Other income	-	-	-	-
	<u>13,244</u>	<u>-</u>	<u>13,244</u>	<u>13,138</u>
Total 2022	<u>13,138</u>	<u>-</u>	<u>13,138</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants awarded	5,149	35,732	40,881	175,561
Project costs	40,478	-	40,478	19,035
Training costs	3,614	-	3,614	5,853
Membership fees	766	-	766	1,252
Staff training	2,062	-	2,062	999
Wages and salaries	123,472	24,071	147,543	136,935
Redundancy	9,950	-	9,950	-
Employer's N.I. Contributions	7,014	1,520	8,534	9,490
Staff pension costs	35,927	4,206	40,133	42,557
Temporary staff recruitment costs	-	-	-	-
Support costs (Note 7)	17,455	5,131	22,586	19,073
Governance costs (Note 8)	30,205	-	30,205	32,220
	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	<u>442,975</u>
Total 2022	<u>242,970</u>	<u>200,005</u>	<u>442,975</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Insurance	328	-	328	525
Telephone and communications	550	-	550	473
Computer and software	12,375	-	12,375	8,074
Printing and stationery	1,052	-	1,052	487
Travel and subsistence	382	-	382	138
Bank charges	-	-	-	-
Sundry expenses	100	-	100	250
Depreciation	662	5,131	5,793	4,435
Bad debts	-	-	-	-
Professional fees	2,006	-	2,006	4,691
	17,455	5,131	22,586	19,073
Total 2022	14,825	4,248	19,073	

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Staff costs	5,741	5,741	4,897
Accountancy fees and internal audit	14,110	14,110	17,104
Audit fees	9,500	9,500	9,200
Board meeting & member expenses	1,100	1,100	149
Company governance costs	-	-	370
Design of annual report	(246)	(246)	500
	30,205	30,205	32,220
Total 2022	32,220	32,220	

9. NET INCOME

This is stated after charging:

	2023	2022
	£	£
Staff pension contributions	41,327	43,764
Depreciation	5,793	4,435
Auditors' remuneration:		
- audit of the financial statements	9,500	9,200

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	151,716	140,285
Redundancy	9,950	-
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	<u>211,900</u>	<u>193,879</u>

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £478 (2022 – £nil).

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but NIMC is unable to identify its share of the underlying assets and liabilities.

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

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

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

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23 employers' contributions of £41,327 were payable to the NICS pension arrangements (2021-22: £43,764) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a Partnership Pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2021-22 £nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The Partnership Pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2021-22 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the Partnership Pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2021-22: £nil).

Particulars of employees:

The average number of persons employed during the year was as follows:

	2023	2022
	No	No
Number of staff	4	5

One employee received remuneration of more than £60,000 during the year (2021-22 – nil).

Notes to the financial statements (continued)

11. TAXATION

NIMC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NIMC is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Website £
VALUATION	
At 1 April 2022	-
Additions	18,445
At 31 March 2023	18,445
AMORTISATION	
At 1 April 2022	-
Amortisation charge for the year	-
At 31 March 2023	-
NET BOOK VALUE	
At 31 March 2023	18,445
At 31 March 2022	-

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2022	23,231	40	6,484	29,755
Additions	6,025	-	-	6,025
Disposals	-	-	-	-
At 31 March 2023	29,256	40	6,484	35,780
DEPRECIATION				
At 1 April 2022	15,033	40	6,484	21,557
Charge for the year	5,793	-	-	5,793
Eliminated on Disposal	-	-	-	-
At 31 March 2023	20,826	40	6,484	27,350
NET BOOK VALUE				
At 31 March 2023	8,430	-	-	8,430
At 31 March 2022	8,198	-	-	8,198

Notes to the financial statements (continued)

14. DEBTORS

	2023	2022
	£	£
Trade debtors	4,253	5,353
Other debtors	-	691
Accrued income	-	1,013
Prepayments	2,767	1,319
	<u>7,020</u>	<u>8,376</u>

15. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	140	9,225
Short-term compensated absences (holiday pay)	4,194	5,178
Taxation and social security	2,585	5,247
Other creditors	1,801	230
Accruals and deferred income	52,996	79,380
	<u>61,716</u>	<u>99,260</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2023
	£	£	£	£	£
The Late Shift	6,724	-	(2,243)	(4,481)	-
Nerve Centre	-	29,796	(29,796)	-	-
Esme Mitchell Trust	2,307	2,000	(2,700)	-	1,607
Museum Development UK	-	7,250	(7,250)	-	-
Wild Escape	-	8,141	(8,141)	-	-
Capital Fund	6,302	-	(5,131)	-	1,171
DFC Capital - Website	-	25,000	-	-	25,000
DFC Access & Inclusion	-	400	(400)	-	-
NLHF – Climate Change Initiative	-	25,222	(14,999)	(5,535)	4,688
	<u>15,333</u>	<u>97,809</u>	<u>(70,660)</u>	<u>(10,016)</u>	<u>32,466</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS (continued)

	Balance at 1 Apr 2021	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2022
	£	£	£	£	£
The Late Shift	6,724	-	-	-	6,724
Nerve Centre	-	40,938	(40,938)	-	-
Esme Mitchell Trust	2,307	5,000	(5,000)	-	2,307
Museum Development UK	-	7,500	(7,500)	-	-
NIRCG Donation	-	447	(447)	-	-
Capital Fund	7,550	3,000	(4,248)	-	6,302
DFC Climate Change	-	81,600	(81,600)	-	-
DFC Access & Inclusion	-	31,582	(31,582)	-	-
NLHF – Climate Change Initiative	-	28,690	(28,690)	-	-
	<u>16,581</u>	<u>198,757</u>	<u>(200,005)</u>	<u>-</u>	<u>15,333</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2023
	£	£	£	£	£
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(276,092)</u>	<u>10,016</u>	<u>20,797</u>

	Balance at 1 Apr 2021	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2022
	£	£	£	£	£
Unrestricted income funds	<u>11,108</u>	<u>245,931</u>	<u>(242,970)</u>	<u>-</u>	<u>14,069</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Fixed assets	5,362	21,513	26,875	8,198
Net current assets	15,435	10,953	26,388	21,204
	<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>

19. FINANCIAL INSTRUMENTS

NIMC's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. NIMC does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day to day operational activities, NIMC holds no financial instruments.

Liquidity Risk

NIMC secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS (continued)

Credit Risk

NIMC is not exposed to any material credit risk.

20. GUARANTOR

NIMC is a company limited by guarantee and it does not have share capital. The liability of the member is limited to £1 in the event of the company being wound up.

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of NIMC is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

NIMC is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, NIMC received grant in aid. There were also additional transactions with DfC in relation to Access and Inclusion Funding. £400 was received.

Grants were awarded to a range of bodies that are represented on NIMC's Board of Directors. These can be summarised as follows:

Museum Connect (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Development of Education Space	£2,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Mid-Antrim Museum	Activate Your Curiosity	£1,500.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Museum Lates Grants (supported by NIMC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Made in AND Late Night Shopping	£1,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Armagh County Museum	Paint and Sip	£1,000.00	Alderman Ian Burns	Armagh City, Banbridge and Craigavon Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Wild Escape (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£2,000.00	Paul Allison	Irish Linen Centre & Lisburn Museum
Linen Hall	The Wild Escape at Linen Hall Library	£1,090.00	Julie Andrews	Linen Hall
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Green Lane Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballycastle Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballymoney Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Coleraine Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Collecting for the Future Grant (supported by Esme Mitchell)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Whitehead Railway Museum	Acquisition of a Great Northern Railway (Ireland) brass locomotive numberplate 207 and a Cast iron Belfast and Co. Down Railway monogram.	£700.00	Mark Kennedy	Whitehead Railway Museum

11 organisations received a number of grants from NIMC and the total value is outlined below:

Grant Applicant	Total Value of Grants £
Armagh County Museum	£1,000.00
Ballycastle Museum	£240.00
Ballymoney Museum	£240.00
Carrickfergus Museum	£1,350.00
Coleraine Museum	£240.00
Green Lane Museum	£240.00
Irish Linen Centre & Lisburn Museum	£3,000.00
Linen Hall Library	£1,090.00
Mid-Antrim Museum	£3,500.00
North Down Museum	£3,000.00
Whitehead Railway Museum	£700.00

Notes to the financial statements (continued)

23. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net incoming resources before transfers	23,861	1,713
Depreciation	5,793	4,435
Decrease in debtors	1,356	41,181
(Decrease)/increase in creditors	(37,544)	2,992
	<hr/>	<hr/>
Net cash outflow from operating activities	(6,534)	50,321
	<hr/> <hr/>	<hr/> <hr/>

24. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS

	2023	2022
	£	£
(Decrease)/increase in cash in the period	(31,004)	47,146
	<hr/>	<hr/>
Change in net funds	(31,004)	47,146
Net funds at 1 Apr 2022	112,088	64,942
	<hr/>	<hr/>
Net funds at 31 Mar 2023	81,084	112,088
	<hr/> <hr/>	<hr/> <hr/>

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 22	Cash flows	31 Mar 23
	£	£	£
Cash at bank	112,088	(31,004)	81,084
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

26. LOSSES AND SPECIAL PAYMENTS

	2023	2022
	£	£
Bad debt/membership income written off in current year	-	-
	<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements (continued)

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. It is therefore not anticipated that the review will impact on NIMC within a two-year period from March 2022.

The DfC has provided an indicative budget allocation for NIMC for 2023-2024 of £233,000, which represents a reduction relative to 2022-23 (£257,000). This will decrease NIMC's ability to meet increasing operational costs and to maintain full-service delivery to the local museum sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

ADDITIONAL DISCLOSURES REQUIRED BY FReM

The following page does not form part of the statutory financial statements which are the subject of the independent auditor's report on pages 41 to 44

ADDITIONAL DISCLOSURES REQUIRED BY FReM

NIMC as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALB, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

Were NIMC to prepare its accounts on these bases, the results would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income and endowments from:		
Donations & legacies	43,433	74,012
Charitable activities	31,936	40,938
Other trading activities	13,244	13,138
	<hr/>	<hr/>
Total incoming resources	88,613	128,088
	<hr/>	<hr/>
Resources expended		
Charitable activities	346,752	442,975
	<hr/>	<hr/>
Total resources expended	346,752	442,975
	<hr/>	<hr/>
Amount transferred to reserves	(258,139)	(314,887)
	<hr/>	<hr/>
Analysis of Reserves prepared under FReM		
Balance at 1 April 2022	29,402	27,689
Grant in aid received in year	282,000	316,600
Net operating cost for year	(258,139)	(314,887)
	<hr/>	<hr/>
Balance at 31 March 2023	53,263	29,402
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