

The Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
BELFAST BT 7 1EU

### **Letter of Representation: Northern Ireland Museums Council, year ended 31 March 2024**

As Accounting Officer of the Northern Ireland Museums Council (NIMC), I have fulfilled my responsibility for preparing accounts that give a true and fair view of the state of affairs, financial position, cash flows and the related notes of the NIMC for the year ended 31 March 2024.

In preparing the accounts, I was required to:

- observe the accounts direction issued by the Department of Communities (DfC) under the guidance of the Department of Finance (DoF), including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts;
- make an assessment that the NIMC is a going concern and will continue to be in operation throughout the next year; and
- ensure that this has been appropriately disclosed in the financial statements.

I confirm that for the financial year ended 31 March 2024:

- neither I nor my staff authorised a course of action, the financial impact of which is that transactions infringe the requirements of regularity as set out in Managing Public Money Northern Ireland;
- having considered and enquired as to the NIMC's compliance with law and regulations, I am not aware of any actual or potential non-compliance that could have a material effect on the ability of the NIMC to conduct its business or on the results and financial position disclosed in the accounts;
- all accounting records have been provided to you for the purpose of your audit and all transactions undertaken by the NIMC have been properly recorded and reflected in the accounting records. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you;
- the information provided regarding the identification of related parties is complete; and the related party disclosures in the financial statements are adequate;

All material accounting policies as adopted are detailed in Note 1 to the accounts.



## Internal Control

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with DoF guidance on the Governance Statement.

## Fraud

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I am not aware of any fraud or suspected fraud affecting the NIMC and no allegations of fraud or suspected fraud affecting the financial statements has been communicated to me by employees, former employees, analysts, regulators or others.

## Assets

### GENERAL

All assets included in the Balance Sheet were in existence at the reporting period date and owned by the NIMC and free from any lien, encumbrance or charge, except as disclosed in the accounts. The Balance Sheet includes all tangible assets owned by the NIMC.

### NON CURRENT ASSETS

All assets over £1,000 are capitalised. They are not revalued due to their immaterial nature. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in the NIMC's operations.

### OTHER CURRENT ASSETS

On realisation in the ordinary course of the NIMC's operations the other current assets in the Balance Sheet are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to the NIMC which are known, or may be expected, to be irrecoverable.

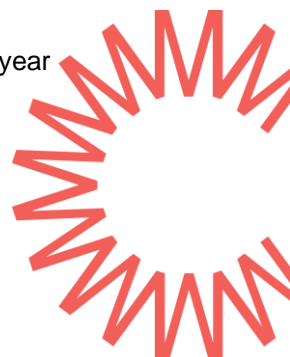
## Liabilities

### GENERAL

All liabilities have been recorded in the Balance Sheet.

There were no significant losses in the year and no provisions for losses were required at the year end.

There were no litigation and claims made during the year.



## PROVISIONS

There were no provisions made in the financial statements.

## CONTINGENT LIABILITIES

There are no legal claims or potential claims against the NIMC the outcome of which cannot at present be estimated with certainty. Full provision is made in the financial statements for all liabilities which are expected to materialise.

I am not aware of any action which is or may be brought against the NIMC under the Insolvency (Northern Ireland) Order 1989 and the Insolvency (Northern Ireland) Order 2005.

## Other Disclosures

## RESULTS

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the NIMC, or circumstances of an exceptional or non-recurring nature.

## UNCORRECTED MISSTATEMENTS

The following uncorrected misstatement has been brought to my attention:

- £420 under accrual at the year end.

I consider the effect of this uncorrected misstatement to be immaterial, both individually and in aggregate, to the financial statements taken as a whole.

## EVENTS AFTER THE REPORTING PERIOD

Except as disclosed in the accounts, there have been no material changes since the reporting period date affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should have been brought to notice.

## ACCOUNTING ESTIMATES

The methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the financial reporting framework.

## MANAGEMENT OF PERSONAL DATA

There have been no personal data related incidents in 2023-24 which are required to be reported.



Johnathan Dalzell  
Accounting Officer  
Northern Ireland Museums Council  
27 June 2024

