SELECTING THE BEST PEOPLE AND PROMOTING DIVERSITY

NIJAC

Northern Ireland Judicial Appointments Commission

ANNUAL REPORT

AND ACCOUNTS

2025-26



Northern Ireland Judicial Appointments Commission

Annual Report and Accounts
For the year ended 31 March 2026

Laid before the Northern Ireland Assembly by The Executive Office under paragraphs 5 and 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended

On 13 October 2026

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CHAIR'S FOREWORD



"On behalf of the Northern Ireland Judicial Appointments Commission (NIJAC), I am pleased to introduce the Annual Report and Statement of Accounts for 2025-26.

This marks NIJAC's 21st Annual Report and my sixth as Chair of the Commission.

It highlights a wide range of our achievements, while also recognising the challenging external environment in which we continue to operate as a public body. Despite these ongoing pressures, the Commission remains committed to delivering on its responsibilities. In 2025–26, we published our five-year Corporate Plan for 2025–30, setting out a clear strategic direction for the organisation.

NIJAC's Board (also referred to as Plenary) is responsible for ensuring meritorious appointments are made to Courts and Tribunals in Northern Ireland. As a Board, we report to The Executive Office (TEO) on issues of governance and accountability, and we greatly value their support and continued investment in our organisation.

I would like to thank my fellow Commissioners on the Board for their ongoing commitment and dedication. I would also like to extend my thanks to the staff team, led by our Chief Executive Tonya McCormac, for all their support.

I look forward to the coming year as we continue to fulfil our statutory remit, ensuring that appointments are made on merit through fair and open processes. I also welcome engagement with all those who take an interest in the Commission and its work.



The Right Honourable Dame Siobhan Keegan

Lady Chief Justice of Northern Ireland and Chair of the Northern Ireland Judicial Appointments Commission

THE PERFORMANCE REPORT

Overview

This overview aims to provide sufficient information to aid understanding of NIJAC, its purpose, the key risks to the achievement of its planned outcomes and how it has performed during the year.

Chief Executive's Statement

As Chief Executive, I have in this first year of our Corporate Plan 2025-26 focused on and ensured delivery against our five key Strategic Themes.

- ***Recognising merit***

  Designing and implementing continuous improvement of The Selection Process which recognises merit, promotes fairness and maintains public confidence.

- ***Reflecting the community***

  Monitoring diversity in the judiciary and our applicant pools to enable NIJAC to identify underrepresentation. Encouraging applications from across the community to maximise the potential for appointments to be reflective of the community.

- ***Engaging with others***

  Collaborating with stakeholders to deliver effective services and working in partnership with others to influence and increase the wider awareness of what NIJAC does.

- ***Valuing our people***

  Creating the conditions by which our people (Commissioners, staff and co-opted individuals) feel supported, facilitated and inspired to do their best work.

- ***Delivering a well-run organisation***

  Delivering an independent, efficient and effective public service with a focus on good governance and sustainable financial management.

Strategic Outcomes

Underpinning our five Strategic Themes are two high level Strategic Outcomes aligned to the Programme for Government (PfG) 2024 - 27. In delivering on and achieving these, we continue to demonstrate how we make an impact as a Public Body in NI.

- **NIJAC is recognised as a body which delivers appointments, solely on the basis of merit, to a judiciary which reflects the community (as far as it is reasonably practicable to do so).**

- **NIJAC is an open, transparent and well-run organisation and valued by stakeholders.**

I can report that this year, NIJAC have delivered on our core commitments. The targets set within the 2025-26 Business Plan were met, demonstrating positive and sustained progress in year one of our five-year Corporate Plan toward achieving our long-term Strategic Outcomes.

During the reporting period 1 April 2025 - 31 March 2026, NIJAC made 37 recommendations for appointment (Courts 10, Tribunals 27), and a further 20 renewals of appointment.

We continue to work collaboratively with others through a value-based approach through review and evaluation of our strategies, policies and processes, NIJAC continually seek to improve, transform and bring about change.

A key focus was the implementation of Year One of NIJAC's Corporate Plan 2025-26. This sets the direction of travel for the Commission over the next five years. We continued to engage with external and internal stakeholders to achieve the outcomes and priorities for the Commission.

I am committed to continuing to build on the excellent work of the Commission, delivering meritorious appointments for our Courts and Tribunals, playing our role in ensuring citizens of NI having access to justice in a timely manner ensuring community is at the heart of justice. NIJAC as a Public Body will continue to deliver value for money and transform, ensuring it is fit for the future.

Purpose and Activities

Background and Purpose

NIJAC is an independent public body, which was established in 2005 to bring about a new system for appointing members of the judiciary in Northern Ireland. The purpose of NIJAC is to select and appoint, and recommend for appointment, applicants to judicial offices up to and including High Court Judge.

NIJAC's has the following statutory responsibilities:

1. To select and appoint and recommend for appointment, in respect of all listed judicial offices up to and including High Court Judge.

2. To recommend applicants solely on the basis of merit.

3. To engage in a Programme of Action to secure, so far as it is reasonably practicable to do so, that appointments to listed judicial offices are such that those holding such offices are reflective of the community in Northern Ireland.

4. To engage in a Programme of Action to secure, so far as it is reasonably practicable to do so, that a range of persons reflective of the community in Northern Ireland is available for consideration by NIJAC whenever it is required to select a person to be appointed, or recommended for appointment, to a listed judicial office.

5. To publish an Annual Report setting out the activities and accounts for the past year.

We recognise and value diversity and seek to promote equality while ensuring that merit remains the guiding principle for appointment. It is our policy to have due regard to the need to promote equality of opportunity to potential and actual applicants irrespective of gender, marital status, religious belief or political opinion, race, age, disability, sexual orientation, dependant responsibilities or geographical location.

Our aim is to ensure that those who do apply for judicial office undergo an appointment process that assesses their abilities, qualities and skills fairly and openly. In this way we are confident that those most meritorious will be appointed.

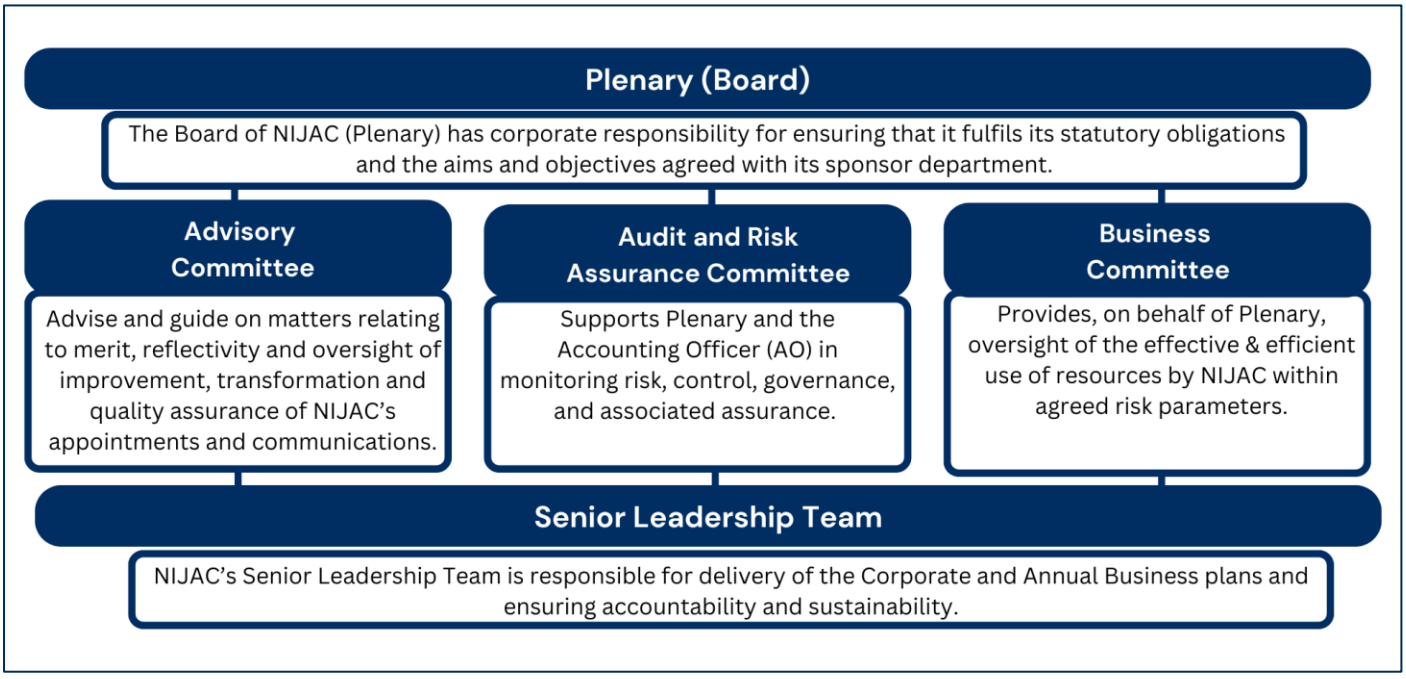
Organisational Structure

The Commission comprises 13 members drawn from the judiciary, legal profession and other professional backgrounds. The Chair is the Lady Chief Justice of Northern Ireland, Dame Siobhan Keegan. The 12 other members are appointed by the First Minister and deputy First Minister acting jointly.

The Chief Justice for NI nominates the five judicial members. The Bar Council of Northern Ireland and the Law Society of Northern Ireland nominate one member each to serve as legal members on the Commission. The Commission's five lay members, who do not hold (or have never held) a protected judicial office and are not (and have never been) a barrister or solicitor, are selected and appointed as Public Appointments.

The Commission is supported by a staff team headed by the Chief Executive, who is responsible for the management and leadership of NIJAC. Alongside the Senior Leadership Team, three standing committees have been established to deliver on NIJAC's commitments:

- Advisory Committee
- Business Committee
- Audit and Risk Assurance Committee



The Chief Executive is the Accounting Officer (AO) for NIJAC and is therefore responsible to the Board for the discharge of NIJAC's responsibilities. The AO is also responsible for promoting the efficient, economic, and effective use of staff and other resources.

NIJAC Values

Key to the development of our five-year Corporate Plan and the strategic direction of the Commission is a values-based approach. The following illustrates the five core values:



These underpin the behaviours we expect to be displayed in our work and have been developed and adopted by all staff and Board members as being core to what we do. We further embed these through our recruitment, induction, learning, development and performance activities.

Key Risks and Issues

The main issues and associated risks identified and monitored during 2025-26, as they might have affected NIJAC in delivering its Outcomes included:

- Financial sustainability of the business - NIJAC has had a reliance in recent years on utilising staff savings from not filling vacant posts to ensure adequate levels of funding are available during the year to fully conduct its business. This was again the situation in 2025-26. This however is not a long-term solution to ongoing funding issues since NIJAC is a relatively small organisation and delivery of its statutory obligations and its operational effectiveness will suffer unless key posts are filled. This situation was judged to represent a high risk during 2025-26 but also highlighted as an ever greater risk for future years. NIJAC is in continued discussion with TEO on how the current uncertainty surrounding funding levels can be reduced to a more acceptable level of risk.
- Similar to many organisations NIJAC continues to highlight cyber security as a potential risk. Risks associated with cyber security continued to be assessed and monitored in 2025-26 and actions were taken to mitigate this risk. The key message to Commissioners and Staff is continued vigilance.
- NIJAC currently occupies two floors in Headline Building and the 15 year lease will end in January 2027. An Accommodation Project was established with TEO representation and risks were identified and included on the Corporate Risk Register associated with finding suitable accommodation within the timescale, obtaining Departmental approval for the required Business Case and securing the capital and operating costs funding for the new lease. The risks associated with this at August 2026 have been much reduced with a preferred option identified that will be available within the timeframes and the Business Case approved. Final confirmation from TEO on the required funding should eliminate this risk.

In order to manage these effectively NIJAC's approach to risk management ensures risks will be identified, evaluated, controlled and escalated. NIJAC is committed to establishing and maintaining a systematic approach to the identification and management of risk including the utilisation of a Risk Assurance Framework. Risk management is fully integrated into NIJAC's core business through a number of measures:

- Clearly defining the roles, responsibilities and reporting lines within NIJAC for risk management.
- Including risk management issues when writing reports and considering decisions.

- Continuing to demonstrate the application of risk management principles in the activities of NIJAC, its employees and Board Members.
- Reinforcing the importance of effective risk management as part of the everyday work of employees and Board Members.
- Maintaining a register of risks linked to NIJAC's corporate and business objectives.
- Monitoring operational risks through an integrated approach at operational planning level.
- Maintaining documented procedures on the control of risk and provision of suitable information, training and supervision.
- Maintaining an appropriate system for recording health and safety incidents and identifying preventative measures against recurrence.
- Preparing contingency plans to secure business continuity where there is a potential for an event to have a major impact upon NIJAC's ability to function.
- Monitoring risk management continually with a focus on continuous improvement.

Risk management within NIJAC involves taking steps to reduce risk to an acceptable level or transferring risk to a third party. NIJAC's risk appetite involves one or more of the following:

- tolerating the risk and accepting the related risk;
- treating the risk in an appropriate way, such as constraining the risk to an acceptable level or actively taking advantage of uncertainty as an opportunity to gain a benefit, e.g., to change our approach;
- transferring the risk via contractual obligation with a third party, or
- terminating the activity-giving rise to the risk.

NIJAC's Board has delegated day-to-day risk management activities to the Chief Executive/Accounting Officer and to the Senior Leadership Team and as such, we have put appropriate internal controls in place to mitigate detected risks.

Going Concern Basis

The statement of financial position at 31 March 2026 showed net assets of £32,818.

Grant-in-aid for 2026-27, taking into account the amounts required to meet NIJAC's liabilities falling due in that year, was included in the Department's estimates for that year, and there is no reason to believe that the Department's future sponsorship will not be forthcoming. It has been considered

appropriate therefore to adopt a going concern basis for the preparation of these financial statements.

Performance Summary

NIJAC successfully achieved those targets set out in its Annual Business Plan for 2025-26, achieving business objectives and delivering on outcomes.

The key achievements during 2025-26 were:

- Commenced 15 new recruitment and selection schemes and made 37 recommendations for appointment, 10 to Courts, and 27 to Tribunals.
- Managed 20 renewals of appointments to Tribunals.
- Successful review and implementation of NIJAC TEO Partnership Agreement 2025-2028.
- Continued collaboration with TEO through Partnership meetings and the wider Arms Length Body Forum.
- Created and published NIJAC's Annual Business Plan 2025-26.
- Successfully welcomed two new Judicial and two new Lay Commissioners.
- Partnered with Dog's Trust Ballymena as our chosen charity of the year participating in a number of events to raise awareness and fundraising.
- Development of various materials and platforms for the Lay Magistrates Recruitment Scheme including a dedicated Website Hub and two new social media channels.
- Achieved reaccreditation from Diversity Mark (awarded October 2025).
- Collaborated with key stakeholders internally and externally to achieve outcomes.
- Continued partnership and benchmarking to share learning and good practice with our counterparts in the Judicial Appointments Board Scotland (JABS) and Judicial Appointments Commission England and Wales (JAC). Supported and collaborated with Judicial Appointments Commission Ireland, sharing best practice and knowledge.
- Continued collaboration and involvement in appointments with the UK Supreme Court.
- Establishment of Project Team and working group on the development of the Business Case for future Accommodation for the Commission from 2027 onwards.

- Development and publishing of NIJAC's Engagement Framework 2025-30.

Performance Analysis

The Performance Analysis aims to provide information on how performance management is undertaken in the organisation. The performance for the year is then summarised including the financial aspect. A look forward is provided under the future strategy and finally NIJAC's approach to sustainability is outlined.

Performance is managed through a number of operational and strategic performance and accountability structures within the organisation and when any underperformance is identified, corrective action is discussed and taken as part of a commitment to continuous improvement. NIJAC uses a series of Chief Executive led performance meetings at an operational level to provide further rigour to the performance management process.

Performance data is reported and collated through the Senior Leadership Team. Income and expenditure, including medium to long term trend analysis, is discussed and tracked through financial reporting against delivery of core business objectives and targets.

At NIJAC Board and Committee meetings, data is provided on performance against targets and key performance indicators through monitoring of performance against the Annual Business Plan activity, Outcomes and associated metrics.

In 2025-26, in spite of an externally challenging environment, NIJAC continued to deliver on its performance targets related to the five key themes of the business:

- **Recognising merit**
- **Reflecting the community**
- **Engaging with others**
- **Valuing our people**
- **Delivering a well-run organisation**

Key to the overall performance management within NIJAC is the integrated management of risk, issues and uncertainty in terms of the operating environment. The Corporate Risk Register and issues log are monitored closely by the Senior Leadership Team and are aligned to the performance of key targets and indicators in the delivery of the overall activity and outcomes. Any operational risks are monitored, discussed and escalated if required. There is also on-going monitoring through Standing Committees and the Board as part of the Chief Executive's report.

NIJAC's financial statements have been prepared in accordance with paragraph 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended.

Operating Review

During the reporting year, NIJAC managed and delivered a substantial programme of appointments and renewals to judicial office. NIJAC made 37 recommendations for appointment (Courts 10, Tribunals 27), and 20 recommendations for the renewal of appointment to Tribunals.

Various non-financial information is used by NIJAC to drive and improve performance. This approach ensured NIJAC's evolving policies and practice meet industry standards and that NIJAC continues to deliver meritorious appointments.

Lessons Learned are considered for each scheme as are Applicant Evaluations. Engaging in this reflective practice assists in identifying issues, which need to be addressed with those responsible, and ensures corrective action is taken to overall operational delivery on an ongoing and timely basis.

NIJAC has a sustained track record of achievement in adhering to strict governance arrangements and our aim is to continue to maintain those high standards. NIJAC is committed to the principle of fairness, equality and diversity as an organisation and as a result is firmly committed to respect for human rights in the delivery of its business.

Financial Overview

As a Non-Departmental Public Body (NDPB), NIJAC is subject to the relevant Government and accounting guidelines. NIJAC was primarily financed in 2025-26 by grant-in-aid through TEO, with a small element of cash receipts from recharges to the Co-tenant of Headline Building.

Deficit transferred to taxpayers' equity for the year totalled £1,176,361 (2024-25: £1,146,201). The main areas of expenditure were staff costs £803,546 (2024-25: £758,816) which accounted for 68% (2024-25: 66%) of the net expenditure and accommodation costs of £97,527 (2024-25: £91,964) accounting for 8% (2024-25: 8%) of the net expenditure. Accommodation costs relating to the part of Headline Building occupied by the Historical Institutional Abuse (HIA) Redress Board are recharged; these recharges are included in receipts. Income of £207,013, relating to the reimbursement of rent, rates and other premises costs, was received during the year (2024-25: £195,062)

The total grant drawn down from TEO in respect of 2025-26 was £1,243,000 (2024-25: £1,194,000). Capital expenditure during the year was £Nil (2024-25: £nil). At the year-end, the non-current assets owned or leased by NIJAC had a net book value of £362,040 (2024-25: £306,376).

The expenditure for the last four years is shown in the table below.

	2025-26 £	2024-25 £	2023-24 £	2022-23 £
Staff costs	803,546	758,816	725,798	788,276
Depreciation and amortisation	175,336	175,358	171,403	171,466
Other expenditure	402,518	403,377	373,659	346,099
Finance Costs	1,974	3,712	5,634	6,424
	1,383,374	1,341,263	1,276,494	1,312,265
Income	(207,013)	(195,062)	(169,011)	(165,632)
Net Operating expenditure	1,176,361	1,146,201	1,107,483	1,146,633
Increase/(saving) on prior year	3%	4%	(3%)	(10%)
Capital	-	-	15,466	-
Net expenditure after income	1,176,361	1,146,201	1,122,949	1,146,633

In 2025-26, NIJAC utilised £1,176k net operating expenditure in order to fulfil all its statutory responsibilities, which represents an increase of £30k (3%) on the previous year. This is accounted for by an increase in staff costs of £45k, a decrease in other expenditure and finance costs of £3k and an increase in receipts of £12k.

Long Term Expenditure Trends

The pressures on public expenditure point to the need to work in partnership with our sponsor Department (TEO) to ensure NIJAC has a stable financial funding model to go forward with.

The final resource budget allocation for 2025-26 was £1,006k (before depreciation and after taking account of receipts). The final outturn position was £1,001k, which is £5k or 0.5% under the budget allocation. (The underspend tolerance set by TEO is 1.5% of budget allocation or £14k). In addition to the Resource allocation an amount was allocated from AME to cover the provision noted earlier for potential dilapidations costs on the leased building.

It is expected that around 73% of our future budget will continue to be expended on core business, i.e. running appointment schemes and the associated activity and around 27% will be expended on administrative support including corporate planning, finance and governance.

NIJAC remains reliant on making in-year bids to conduct business and to meet its statutory obligations, which can make it very difficult to plan effectively. Discussions are in process with TEO to discuss a way forward to safeguard the monies required for a sustainable approach to NIJAC's

funding into the future. For their part, NIJAC will continue to look at ways to be more cost effective, ensuring value for money and safeguarding the public purse.

2026-27 Budget Position

TEO has provided an indicative opening allocation for 2026-27 of £1,006k (before depreciation and after taking account of receipts of £163k). This figure matches the opening allocation for 2025-26 and is subject to finalisation of the 2026-27 budget by the NI Assembly.

Future Strategy

NIJAC's five-year Corporate Plan (2025 – 2030) takes into account the wider strategic context we operate in including both the macro and micro-environments. The plan ensures the resilience and agility necessary to operate, transform and remain relevant in the changing world of public services in Northern Ireland.

NIJAC has made a commitment to deliver a programme of action and activities which are focused on the following five key strategic themes:

- **Recognising merit**
- **Reflecting the community**
- **Engaging with others**
- **Valuing our people**
- **Delivering a well-run organisation**

Central to this plan is the core purpose of the Commission: Selecting the best applicants and promoting diversity in the judiciary across our Courts and Tribunals.

Underpinning NIJAC's Corporate Plan 2025 - 30 are two high level Strategic Outcomes aligned to the Programme for Government (PfG) 2024-27. The PfG 2024-27 outlines three missions with cross cutting priorities which provide direction and clarity in delivering public services in Northern Ireland. Our strategy and annual business plan are aligned to these contributing to wider societal impact.

NIJAC's Annual Business Plan 2026-27 sets out the work we plan to do in the year ahead to contribute to the achievement of the strategic themes and outcomes and to demonstrate the impact of our work. It has been drafted in line with the Programme for Government. The 2026-27 Business Plan also shows how we plan to promote community at the heart of justice particularly through Lay Magistrates recruitment scheme across the region of Northern Ireland. NIJAC are cognisant of the continued demand for efficiencies on all public sector organisations including Arm's Length Bodies and our aim to demonstrate value for money in all that we do.

In working and collaborating with others we must continue to provide a quality services which supports the work of the Programme for Government.

We must remain alive to potential opportunities to collaborate and work in partnership with various government departments and other agencies across the UK and Ireland to transform and shape our public services.

We will continue to promote meritorious appointments to judicial office that are reflective of the community in Northern Ireland. Demographics are changing and society is therefore more culturally diverse. Public expectation continues to increase around openness, transparency and accountability in public service. It is imperative that NIJAC engages and delivers an effective programme of action including outreach through targeted engagement with increased reach across rural and urban communities across Northern Ireland.

We continue to be committed to promoting diversity and addressing areas of identified under-representation. We recognise that the best way to achieve this is through collaboration, creating sustainable partnerships and building on good practice.

Equality of delivery of services to different groups

NIJAC has a statutory responsibility to engage in a programme of action to secure that appointments to listed judicial offices are reflective of the community in Northern Ireland. NIJAC undertakes targeted outreach in order to promote the equality in the delivery of its' services. The collection and analysing of data supports this.

Sustainability Report

NIJAC continues to work towards sustainable development and seeks to demonstrate its commitment to reducing environmental impacts wherever possible. The NIJAC Environmental Policy Statement was published in September 2021 and reviewed in June 2024. This provides a foundation for new initiatives in this area.

Reducing carbon emissions

NIJAC continues to monitor and wherever possible reduce energy consumption while identifying opportunities for further efficiencies. The utilisation of technology for remote meetings using Microsoft Teams has significantly contributed to a reduction in travel for staff and Board members for committee and pre scheme meetings contributing to a positive impact on our environment. We have also adopted hybrid working which allows all staff to work from home for part of the week

reducing the need to travel or commute to work. In collaboration with our landlord we have installed a new efficient heating system which has seen a significant reduction in our energy bills.

Responsible waste management

The focus of NIJAC's waste management initiatives is to reduce the volume of waste produced in our building and to maximise recycling. Recycling bins have been placed in communal office and kitchen areas. NIJAC encourages electronic communication to reduce the generation of excess paper. NIJAC's website is used to promote circulation of corporate information, including opportunities to serve in judicial office to a wider audience. The introduction of technological solutions such as Huddle and on-line testing has reduced the use of paper and ensured a largely paperless approach to committees and meetings within NIJAC. Huddle has also reduced the use of paper throughout all our recruitment scheme activity with a focus on being paper light where possible.



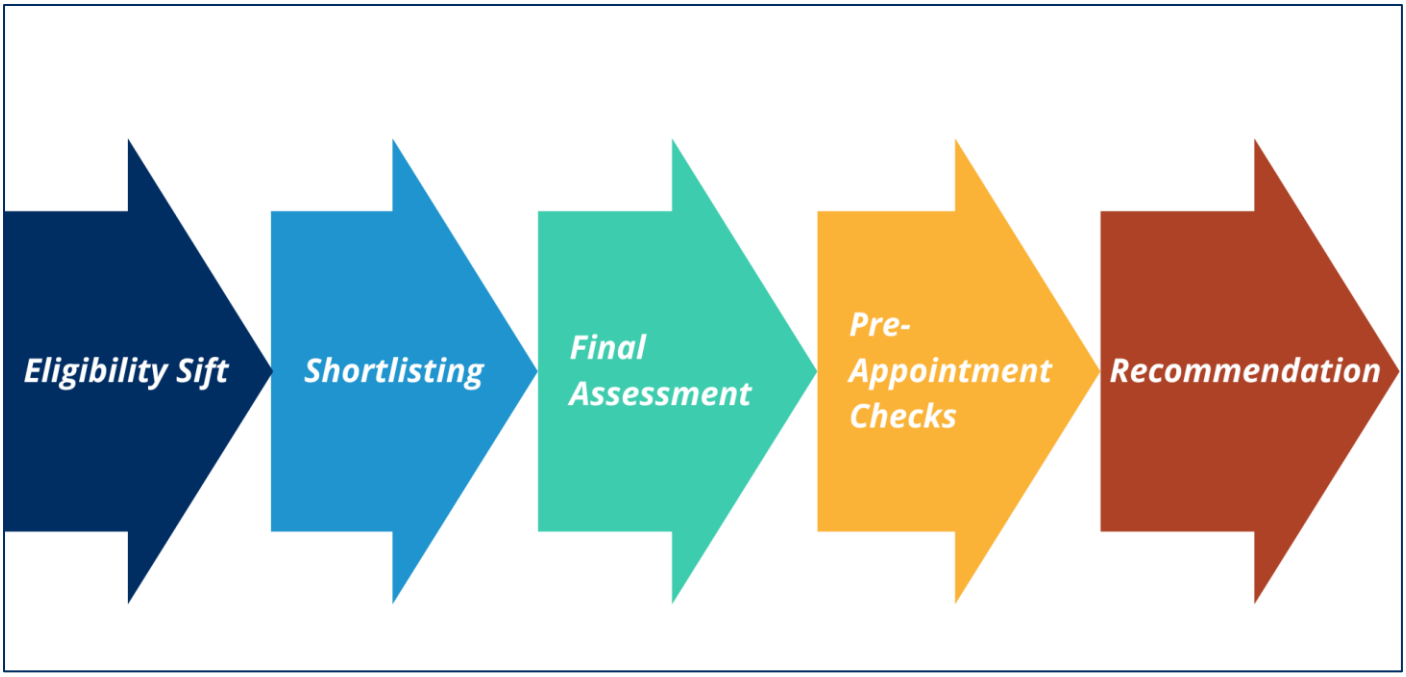
Tonya McCormac, Accounting Officer

17 September 2026

Appendix 1 – Assessment and Selection Process for Judicial Appointment

Assessment and Selection processes are designed to enable NIJAC to select persons for judicial office on the basis of merit, having considered their eligibility, suitability and integrity.

Once an applicant has submitted their application the process of selection has five distinct phases, those being:



Eligibility Sift

Once application forms are submitted they will be checked to ensure applicants meet the statutory eligibility criteria.

Shortlisting

After the closing date for applications and after all applicants eligibility has been checked the Shortlisting stage will begin. This process will identify the applicants who will progress to the Final Assessment stage.

Final Assessment

Once application forms are submitted they will be checked to ensure applicants meet the statutory eligibility criteria.

Pre-Appointment Checks

Following attendance at the Final Assessment stage, the most meritorious applicant(s) identified are subject to a series of Pre-Appointment Checks prior to an offer of appointment. This will include a Fitness to Practice check, an Access NI check, a Financial Probity Check and an examination of Conflicts and Interest Declared.

Recommendation

Once the Pre-Appointment Checks are completed the Selection Committee will submit a Recommendation Report to the appropriate authority. For NIJAC appointments this is NIJAC's Plenary and for Crown Appointments this is the Crown Office. After the appointment has been approved a swearing-in ceremony will be arranged.

Appendix 2 - Diversity Statistics

The statistical information contained in this appendix on the diversity of those who have applied and those who have been recommended as suitable for appointment, is provided in accordance with the Commission's statutory obligations under The Justice (Northern Ireland) Act 2002 (c.26) Schedule 2.

1. Recommendations for appointment during the period 01/04/2025 – 31/03/2026



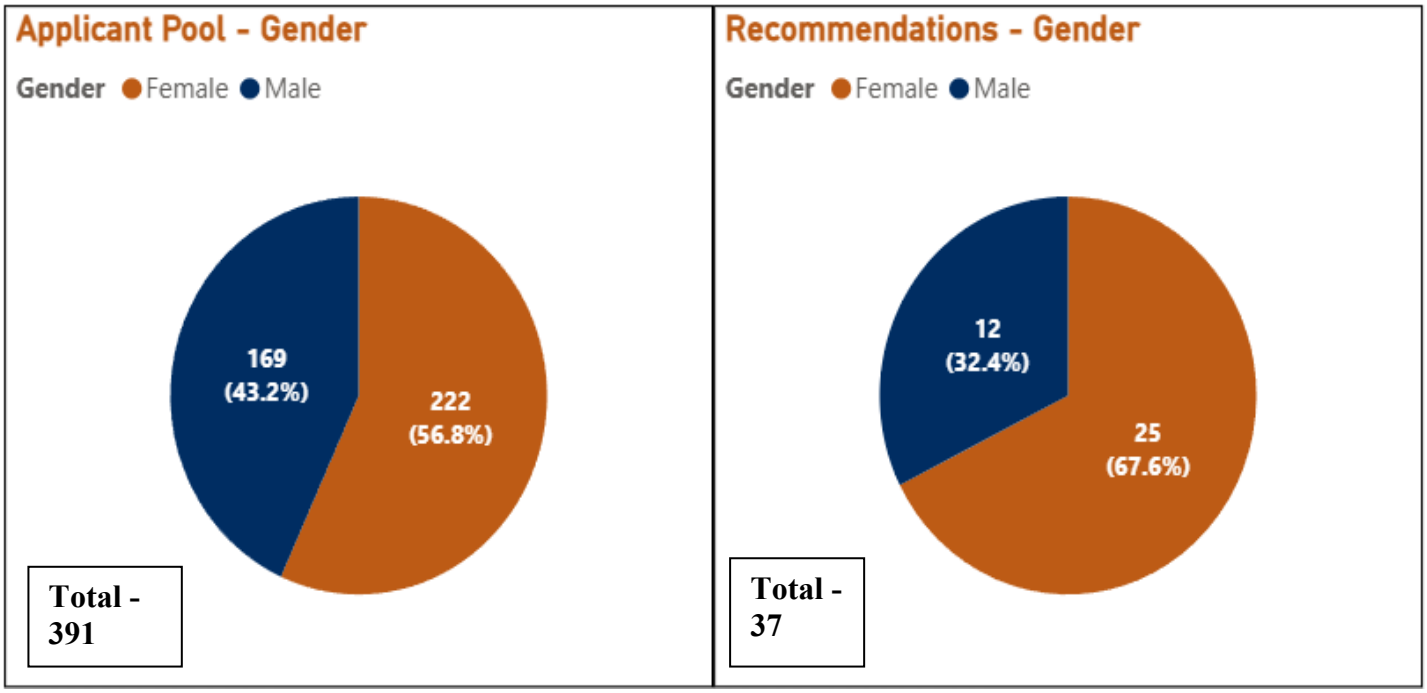
The Scheme Names, numbers of applications received and numbers of recommendations for appointment is summarised below:

Scheme Name	Applications Received	Recommendations Made
District Judge (Magistrates Courts)	*Reserve list recommendation, scheme reported on in 24/25.	2
High Court Judge	6	2
County Court Judge	34	4
Chief Social Security Commissioner & Chief Child Support Commissioner	7	1
Social Security Commissioner and Child Support Commissioner	11	1
Salaried Legal Chairman of the Appeal Tribunals	39	1
President of the Appeal Tribunals	16	1
Financially Qualified Member of the Appeal Tribunals	13	4
Legal Chairman of the Care Tribunal	13	1
Legal Adjudicator of the Criminal Injuries Compensation Appeals Panel (CICAP)	35	1
Lay Adjudicator of CICAP	42	3
Medical Adjudicator of CICAP	22	2
Vice President of the Industrial Tribunal and Fair Employment Tribunal	7	1
Victims Payment Board Ordinary Member	48	7
Victims Payments Board Legal Member	77	4
Industrial Tribunal and Fair Employment Tribunal Employment Judge	21	2
Total	391	37

The breakdown of characteristics of the individuals making applications and those recommended for appointment is summarised in the following sections:

Gender Breakdown

The graphs below illustrate the gender breakdown of both the applicant pool and the recommendations for appointment for the 2025/2026 financial year. The applicant pool comprised 391 individuals, of whom 222 (56.8%) were female and 169 (43.2%) were male. In comparison, a total of 37 candidates were recommended for appointment, including 25 females (67.6%) and 12 males (32.4%).



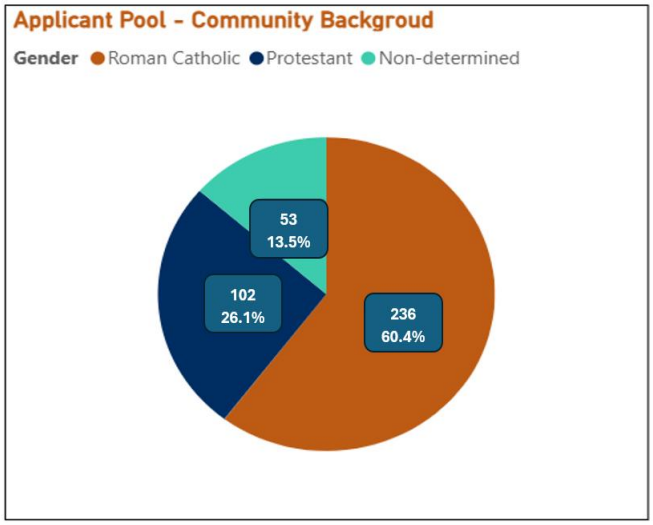
Age Groups

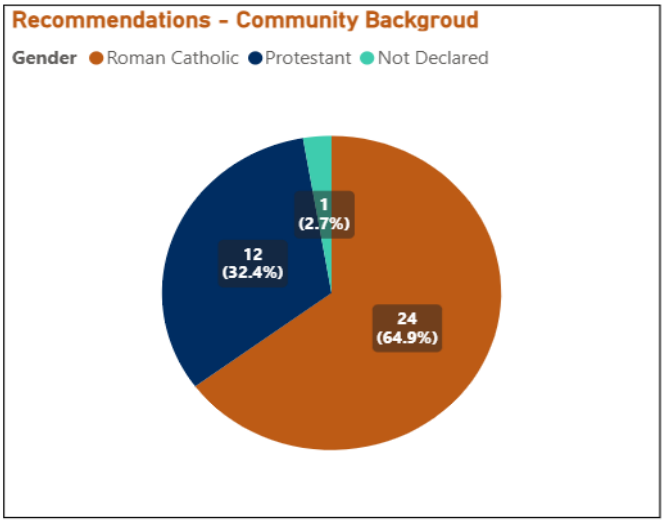
The table below shows the distribution of the applicant pool and the recommendations of appointment by age group for the 2025/2026 financial year.

Age on Appointment / Application	35 and Under	36-40	41-45	46-50	51-55	56-60	61 & Over	Total
Applicant Pool	25	42	91	67	56	42	68	**391**
%	6.5%	10.7%	23.3%	17.1%	14.3%	10.7%	17.4%	**100%**
Recommendations	3	3	9	5	6	6	5	**37**
%	8.1%	8.1%	24.4%	13.5%	16.2%	16.2%	13.5%	**100%**

Community Background

The graphs below illustrates the Community Background of both the applicant pool and the recommendations for appointment for the 2025/2026 financial year. The applicant pool comprised 391 individuals, of whom 236 (60.4%) were from a Roman Catholic background, 102 (26.1%) were from a Protestant background and for 53 (13.5%) the community background was not determined. In comparison, a total of 37 applicants were recommended for appointment, including 24 Roman Catholics (64.9%), 12 Protestants (32.4%) and 1 (2.7%) not determined.





Personal Geographic Location

The table below shows the distribution of the applicant pool and the recommendations of appointment by their personal geographical location.

Personal Geographic Location				
Location	**Applicant Pool**	**%**	**Recommendations**	**%**
Belfast	111	28.5%	17	45.9%
Co. Antrim	72	18.4%	4	10.8%
Co. Armagh	33	8.4%	2	5.4%
Co. Down	81	20.7%	11	29.7%
Co. Fermanagh	5	1.3%	1	2.8%
Co. Londonderry	39	10.0%	0	0.0%
Co. Tyrone	33	8.4%	2	5.4%
Outside NI	17	4.3%	0	0.0%
Total	**391**	**100.0%**	**37**	**100.0%**

Business Geographic Location

The table below shows the distribution of the applicant pool and the recommendations of appointment by their Business geographical location.

Business Geographic Location				
Location	**Applicant Pool**	**%**	**Recommendations**	**%**
Belfast	184	47.1%	21	56.8%
Co. Antrim	41	10.5%	4	10.8%
Co. Armagh	3	0.8%	0	0.0%
Co. Down	17	4.3%	3	8.1%
Co. Fermanagh	2	0.5%	1	2.7%
Co. Londonderry	16	4.1%	0	0.0%
Co. Tyrone	11	2.8%	1	2.7%
Not Indicated	117	29.9%	7	18.9%
Total	**391**	**100.0%**	**37**	**100.0%**

Ethinic Origin

The table belows shows the breakdown of the applicant pool and the recommendations by ethnic origin.

Ethnic Origin	White	Mixed Ethnic	Indian	Not Specified	Total
Applicant Pool	385	3	1	2	391
%	98.5%	0.8%	0.2%	0.5%	100%
Recommendations	37	0	0	0	37
%	100%	0	0	0	100%

Disability

The table belows shows the breakdown of the applicant pool and the recommendations by disability.

Disability	No Disability Declared	Disability Declared	Total
Applicant Pool	361	30	391
%	92.3%	7.7%	100%
Recommendations	35	2	37
%	94.6%	5.4%	100%

Renewals of appointment during the Period 01/04/25 – 31/03/26.

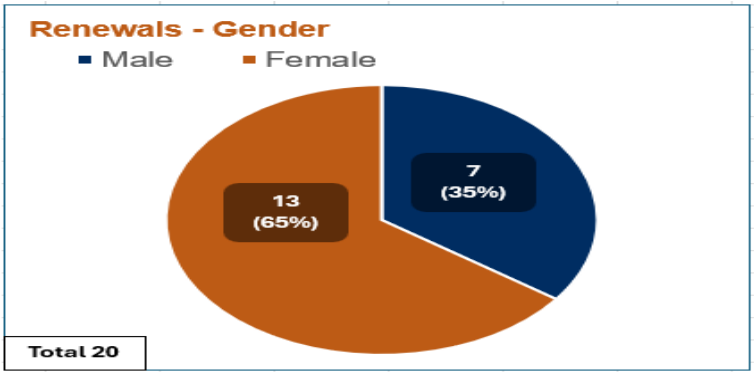
During the reporting period the Commission made 20 recommendations for renewal of appointment as follows:

1 Care Tribunal Chairman, 1 CICAPNI Medical Member, 1 Review Tribunal (Generalist) Medical Member, 1 Review Tribunal (Consultant Psychiatrist) Medical Member, 7 Review Tribunal Experienced Members and 9 Review Tribunal Legal Members.

The breakdown of characteristics of the individuals recommended for renewal is summarised in the following sections:

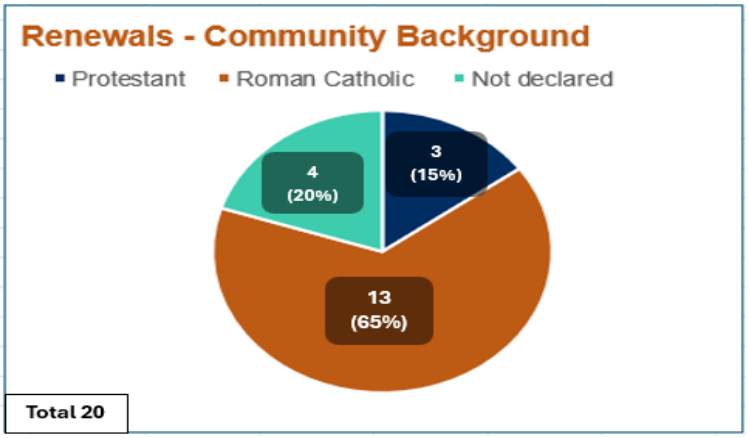
Gender

The graph below illustrates the gender breakdown for the renewals of appointment.



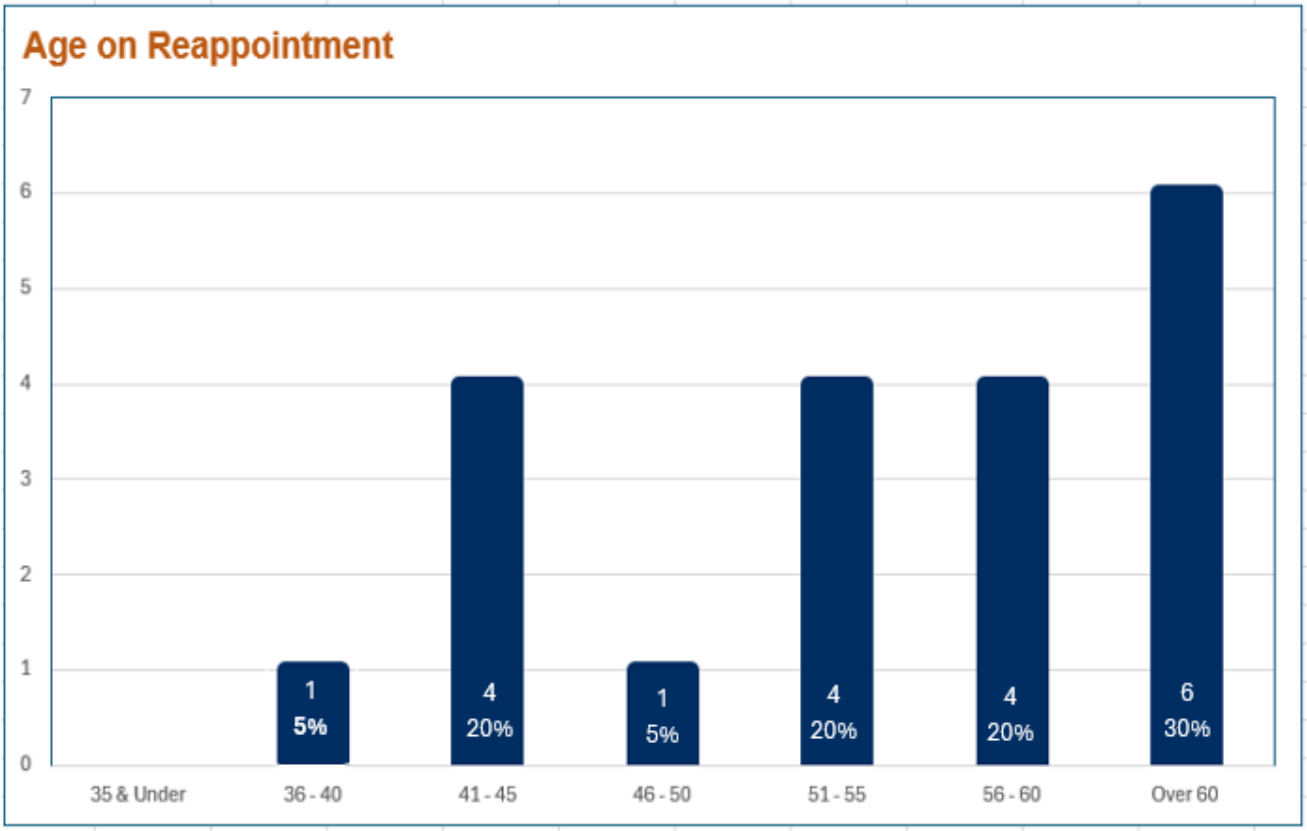
Community Background

The graph below shows the community background breakdown, of the 20 renewals that took place,



Age Groups

The graph below shows the distribution of the age of the renewals of appointment.



Ethinic Origin

The table below shows the ethinic origin of the 20 renewals that took place.

Ethnic Origin	White	Total
	20	20
%	100%	100%

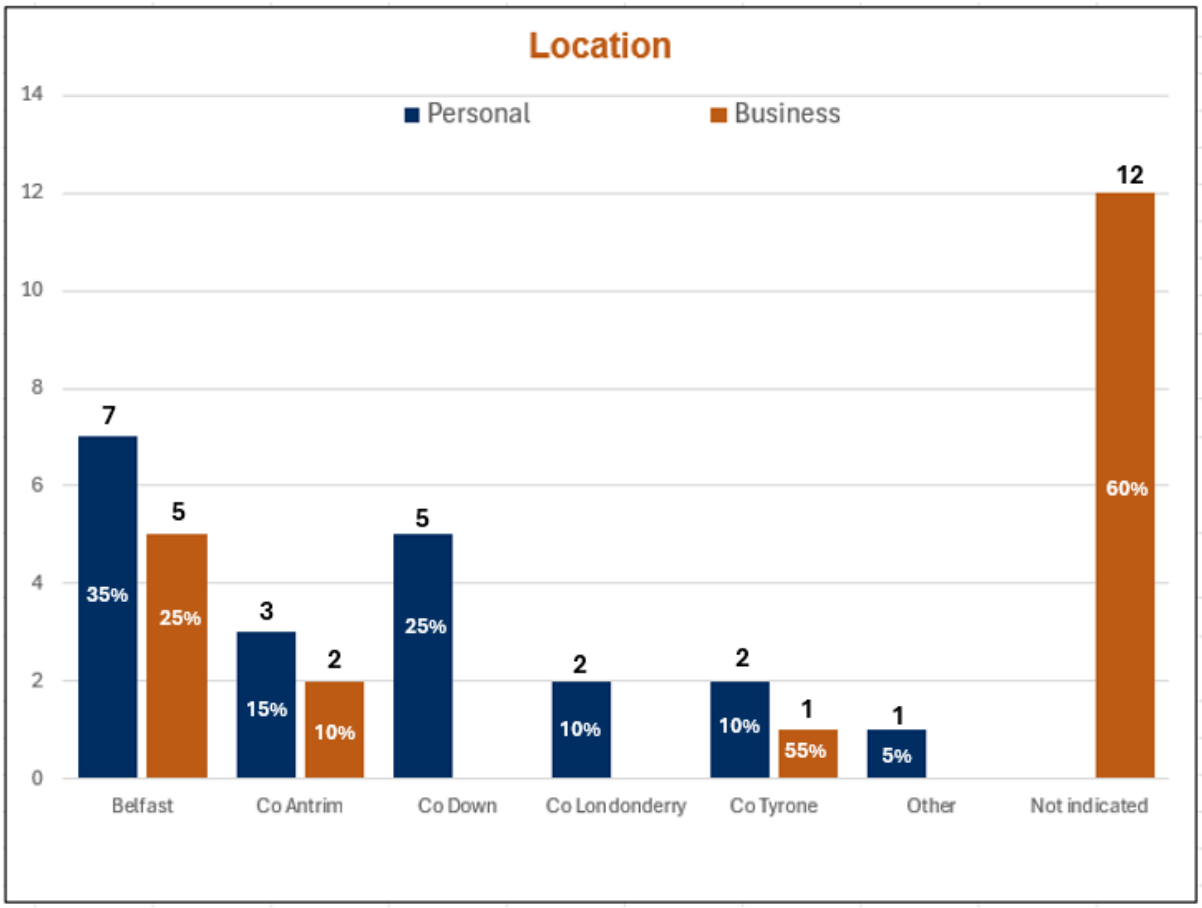
Disability

The table below shows the disability status of the 20 renewals that took place.

Disability	No Disability Declared	Total
	20	20
%	100%	100%

Personal & Business Location

The graph below shows the personal and business location of the 20 renewals that took place.



Appendix 3 – 2025-26 Corporate Outcomes and Business Plan Objectives

The Objectives in the 2025-26 Business Plan

The five Corporate Strategic Themes are Recognising Merit, Reflecting the Community, Engaging with Others, Valuing our People and Delivering a well-run organisation

Recognising merit

Business Objectives

- Review of the outcomes of existing assessment methods to determine meritorious and equitable outcomes by September 2025.
- Review of potential for expansion of toolset of assessment methods by March 2026.
- Review of Assessment and Selection Training by September 2025.

Reflecting the community

Business Objectives

- Developing and delivering Equality, Diversity and Inclusion (EDI) Training for Commissioners and Co-opted Assessors by September 2025.
- Providing Quarterly and Annual Reports on application, assessment and selection trends which enable the Commission, to analyse and make appropriate decisions on the basis of those reports. New quarterly and annual reporting system in place by March 2026.
- Monitor, review and report on applicant pool trends focusing on applicants from an ethnic minority background and applicants with a disability to establish baseline information and improve representation in those applying for judicial office by March 2026.

Engaging with others

Business Objectives

- Review, develop and implement new SLA with partner organisations by September 2025.
- The identification and development of new engagement methods and networks to attract wider applicant pools for existing and new recruitment schemes throughout 2025-2026.
- Agree and publish a five-year strategic framework for Engagement 2025-30 by May 2025.
- Implementation of an annual Engagement & Communications Workplan 2025-26 by March 2026.
- Implement Project ‘20 in 25’ by December 2025

Valuing our people

Business Objectives

- Agree a Learning and Development Framework that builds the capacity of our people (Commissioners, staff and co-opted individuals) with the specific skills and knowledge to carry out their roles by 30 September 2025.
- Produce a fully costed Learning and Development Plan for 2025-26 by 30 June 2025.
- Further embed value-based Collective Leadership within the organisation to include equipping managers and staff with the skills to enrich job roles and maximise motivation with Staff feedback collated by February 2026.

Delivering a well-run organisation

Business Objectives

- Work with TEO to develop new Partnership Agreement for 2025-2028. Partnership Agreement in place by 30 June 2025. Achievement of requirements of Annual Engagement Plan in Partnership Agreement by 31 March 2026.
- Establish Accommodation Project jointly with TEO to produce draft recommendations by March 2026.
- Work with TEO to ensure Opening Budget allocation 2025-26 covers Core financial requirements by 1 April 2025.
- Work with TEO to ensure indicative Opening Budget Allocations for the three-year budget period 2026-27 to 2028-29 cover Core financial requirements by 31 March 2026.
- Submit in-year bids to TEO for additional funding for initiatives and projects during the year in line with TEO monitoring timetable.
- Undertake an externally facilitated review of NIJAC Board Effectiveness and implement recommendations by March 2026.
- Implement Year 1 targets from Diversity Mark Action Plan by 30 September 2025.
- Develop a NIJAC Equality, Diversity and Inclusion (EDI) Strategy by 30 November 2025.
- Monitor and implement NIJAC and TEO responsibilities under the Partnership Agreement.
- Submit evidence to Diversity Mark to support reaccreditation by 31 March 2026.
- Ensure NIJAC is meeting its responsibilities under the Code of Practice on the Management of Records by 31 March 2026.
- Implement the recommendations of the UKGDPR Review by Internal Auditors in line with date agreed by ARAC.

THE ACCOUNTABILITY REPORT

Overview

The purpose of the Accountability Report is to meet key accountability requirements to the Assembly.

The report contains three sections:

- Corporate Governance Report;
- Remuneration and Staff Report; and
- Assembly Accountability and Audit Report.

The purpose of the Corporate Governance Report is to explain the composition and organisation of NIJAC's governance structures and how these support the achievement of the Commission's objectives.

The Remuneration and Staff Report sets out the remuneration policy for senior staff and Commissioners and reports on how that policy has been implemented. In addition, the report provides details on overall staff numbers, composition, and associated costs. This report contributes to the entity's accountability to the NI Assembly and to best practice, corporate governance norms and codes.

The Assembly Accountability and Audit Report brings together the key Assembly accountability documents within the annual report and accounts. This report includes a statement of compliance with regularity of expenditure, a statement of losses and special payments recognised in the year and the external auditor's certificate and audit opinion on the financial statements.

Corporate Governance Report

Directors' Report

Chief Executive

Tonya McCormac was Chief Executive and Accounting Officer during the year ended 31 March 2026.

Salary and pension entitlements

Details of the remuneration and pension of the Chief Executive post and remuneration details of Commissioners are detailed in the Remuneration Report.

Composition of the Commission

The Commission normally consists of a Chair (the Lady/Lord Chief Justice of Northern Ireland) and twelve other members appointed by the First Minister and deputy First Minister, acting jointly**.** The composition during the year ended 31 March 2026 was:

Lady Chief Justice, The Right Honourable Dame Siobhan Keegan (Chair of NIJAC)
Lord Justice Treacy (first term commenced 4 May 2021)
Mr Justice Humphreys (first term commenced 14 March 2023)
His Honour Judge Geoffrey Miller KC (first term ended on 11 August 2025 and he left the Board)
His Honour Judge Mark McGarrity (first term commenced on 12 August 2025)
District Judge (Magistrates' Court) Anne Marshall (first term commenced 11 March 2024)
Ms Patricia Mac Bride (first term commenced 3 September 2024 and she resigned on 03 October 2025)
Mr Bernard Brady KC (first term commenced 14 March 2023)
Mr Colm Donaghy (second term of two years commenced 1 May 2024)
Mr Paul Douglas (second term commenced 2 June 2021 and ended on 1 June 2025)
Mrs Maureen Eccles (second term of two years commenced 1 May 2024)
Mrs Ann McRoberts (first term commenced 13 November 2025)
Mr Brian McTeggart (second term of two years commenced 1 May 2024)
Mr Mark Mitchell (first term commenced 25 February 2026)
Mrs Deirdre Toner (first term commenced 25 February 2026)
Mr Michael Robinson (second term commenced 14 March 2023)

There were no Commissioner vacancies at 31 March 2026.

All members are non-executive and independent of NIJAC.

Pen pictures of all Commissioners can be found on our website www.nijac.gov.uk

Commissioners' Interests

None of the Commissioners held interests or directorships during the year which would conflict with their responsibilities as Members of the Commission.

A declaration of Board Members' interests has been completed and is available on request from NIJAC, Headline Building, Belfast.

Auditors

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Justice (Northern Ireland) Act 2002, as amended. The C&AG is the head of the Northern Ireland Audit Office (NIAO) and she and her staff are wholly independent of NIJAC.

The audit of the financial statements for 2025-26 resulted in an audit fee of £20,100 (2024-25: £19,150). The C&AG did not provide any non-audit services during the year. NIJAC is currently not involved in the National Fraud Initiative.

Payment of Suppliers

NIJAC is committed to the prompt payment of suppliers. The Confederation of British Industry's Prompt Payment Code for achieving good payment performance in commercial transactions requires payment within 30 days of the receipt of the goods or services or on presentation of a valid invoice or similar demand, whichever is later (unless otherwise stated in the contract). During the year 100% (2024-25: 100%) of invoices were paid within this standard.

Against the stricter target applied by NIJAC during 2025-26 94.5% (2024-25: 97.1%) of invoices were paid within ten days of receipt.

Any supplier payments made outside these targets were due to disputed invoices.

Complaints

The NIJAC Complaints Policy and Procedure - NIJAC Complaints Policy relates to complaints arising from any aspect of NIJAC conducting its function and this policy sets out the arrangements for 'Commission' and 'Non-Commission' complaints.

‘Commission complaints’ are defined by Section 9B of the Justice (Northern Ireland) Act 2002:
‘A Commission complaint is a complaint by a qualifying complainant of maladministration by the Commission or a committee of the Commission’.

Section 9B states: ‘A qualifying complainant is a complainant who claims to have been adversely affected, as an applicant for selection or as a person selected ….by the maladministration complained of’.

During the period of this report, April 2025 – March 2026 no Commission complaints were received by NIJAC.

Other Non-Commission Complaints will be directed to the Chief Executive, or her nominee or the Chairman as appropriate and dealt with in line with the NIJAC Complaints Policy and Procedure. There were no Non-Commission complaints in the period.

Statement of Accounting Officer’s Responsibilities

Under paragraph 7 of Schedule 2 to the Justice (Northern Ireland) Act 2002, as amended, the Commission is required to prepare a statement of accounts in respect of each financial year in such a form and on the basis set out in the accounts direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIJAC and of the income and expenditure, Statement of Financial Position and cash flows of NIJAC for the financial year.

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

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

TEO's AO has designated the Chief Executive as AO of NIJAC. The responsibilities of an AO, including responsibility for the propriety and regularity of the public finances for which the AO is answerable, for keeping proper records and for safeguarding NIJAC's assets, are set out in *Managing Public Money Northern Ireland (MPMNI)* published by the Department of Finance (DoF).

As the AO I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the C&AG is aware of that information. So far as I am aware, there is no relevant audit information of which the C&AG is unaware.

Governance Statement

Introduction

This statement is given in respect of NIJAC's Accounts for 2025-26. It outlines NIJAC's governance framework for directing and controlling its functions and how assurance is provided to support me in my role as AO.

The Governance Framework

As AO of NIJAC I have overall responsibility for ensuring NIJAC applies high standards of corporate governance, including effective support for the Board's performance and management of risks, to ensure it is well placed to deliver its objectives, and is sufficiently robust to face challenges that it encounters.

I have responsibility for maintaining a sound system of internal control that supports the achievement of NIJAC's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in MPMNI and the NDPB Accounting Officer Memorandum.

Plenary (NIJAC's Board) has three committees; the Audit and Risk Assurance Committee (ARAC), the Business Committee and the Advisory Committee.

The Board of NIJAC exercises strategic control over the operation of the organisation through a system of corporate governance which includes:

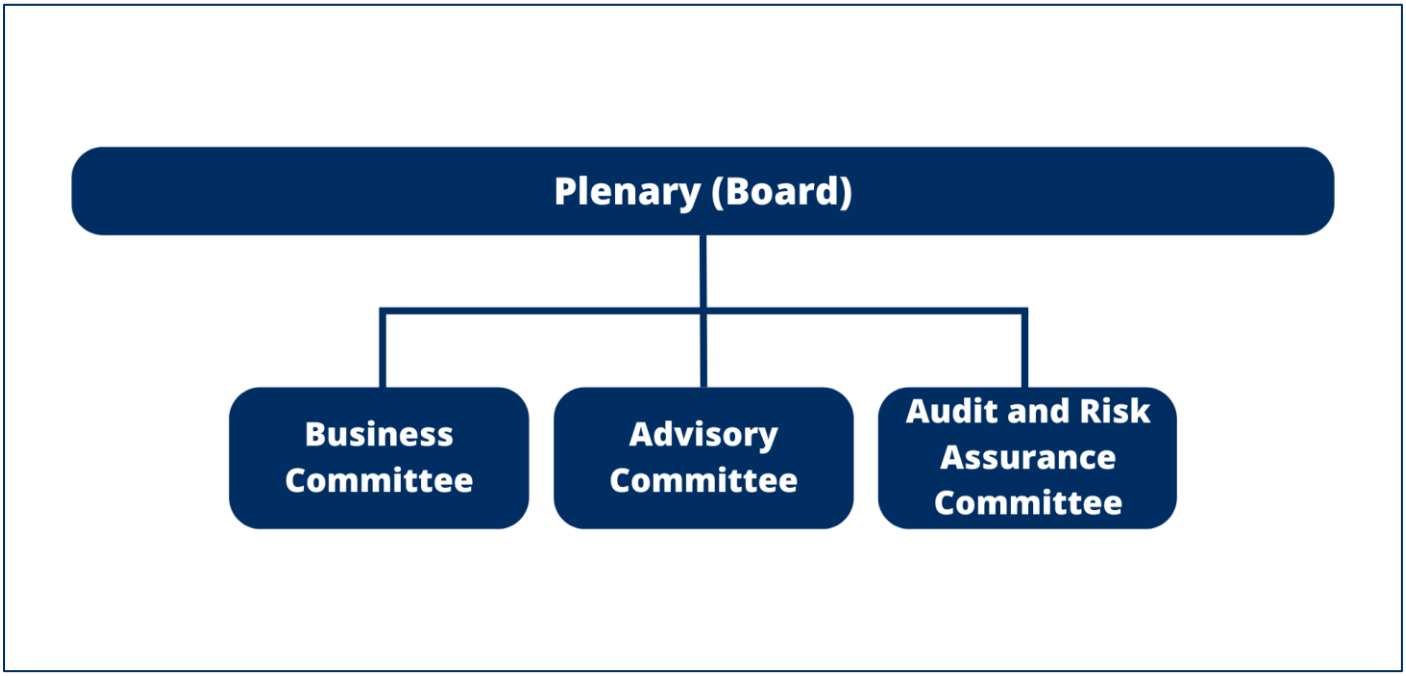
- A schedule of matters reserved for Board decisions
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and Senior Leadership Team and
- Standing Orders and Standing Financial Instructions.

From 30 June 2022 the relationship between NIJAC and TEO has been enshrined in a Partnership Agreement approved by the Department of Finance. This was reviewed during 2025-26 and is available on the NIJAC Website.

The Partnership Agreement explains the overall governance framework within which NIJAC operates, including the framework through which the necessary assurances are provided to stakeholders as well as the roles and responsibility of TEO and NIJAC within the overall governance

framework. The partnership is based on a mutual understanding of strategic aims and objectives; clear accountability; and recognition of the distinct roles each party contributes. Underpinning the arrangements are the principles set out in the NI Code of Good Practice 'Partnerships between Departments and Arm's-Length Bodies'. This document includes the delegated authorities that NIJAC must work within.

Committee Structure and Coverage of Work



Plenary

The Board of NIJAC (Plenary) has corporate responsibility for ensuring that it fulfils its statutory obligations and the aims and objectives agreed with its sponsor department.

Plenary, which is chaired by the Chair of NIJAC, typically meets four times a year. Exceptional meetings are convened as required. The Chair and the Chief Executive, in consultation with the Business Committee and Plenary determine the programme of meetings and direction for business each year. Approved minutes of Plenary meetings are published on NIJAC's website.

A detailed list of Plenary's responsibilities is set out in the NIJAC Standing Orders and includes the requirement to comply with the Code of Conduct (which includes the Seven Nolan Principles of Public Life).

Membership as at 31 March 2026

Lady Chief Justice, The Right Honourable Dame Siobhan Keegan (Chair of NIJAC)

Mr Bernard Brady KC

Mr Colm Donaghy

Mrs Maureen Eccles

Mr Justice Humphreys

His Honour Judge McGarrity

Mrs Ann McRoberts

Mr Brian McTeggart

District Judge (Magistrates' Court) Marshall

Mr Mark Mitchell

Mr Michael Robinson

Mrs Deirdre Toner

Lord Justice Treacy

Commissioners are drawn from the judiciary, legal profession and other professional backgrounds. All Commissioners have an equal say in the work of NIJAC and are of equal status.

Section 3 of the Justice (Northern Ireland) Act 2002, as amended describes the constitution of the Board as follows:

- The Lady/Lord Chief Justice (Chair)
- a Lady/Lord Justice of Appeal
- a Judge of the High Court
- a County Court Judge
- a District Judge (Magistrates' Courts)
- a Lay Magistrate
- a barrister
- a solicitor
- five Lay members

Audit and Risk Assurance Committee (ARAC)

ARAC supports Plenary and the AO by reviewing the comprehensiveness, reliability and integrity of the assurances provided to the Committee regarding NIJAC's internal controls, risk management processes and governance. This includes financial, operational and compliance controls and the quality and reliability of financial reporting. On the basis of assurances provided to it, the Committee will form an overall view of the state of risk management, governance and internal control in the Commission which it will report to Plenary.

The Committee consists of at least four members and meets four times per year. Additional meetings may be convened to discuss particular issues. The meetings are normally attended by a representative from NIJAC's Internal Audit function, External Audit and TEO.

ARAC is an advisory body with no executive powers. However, it is authorised by Plenary to investigate any activity within its terms of reference, and to seek any information it requires from staff who are requested to co-operate with the Committee in the conduct of its enquiries. Requests for work and reports received from Internal Audit will be channelled through the AO. ARAC is authorised to obtain independent professional advice if it considers it necessary.

ARAC advises Plenary and the AO on:

- the strategic process for risk, control and governance and the Governance Statement;
- the accounting policies, the accounts, and the annual report of NIJAC, including the process of review of the accounts prior to submission for audit, levels of error identified, and the management's letter of representation to the External Auditors;
- the planned activity and results of both Internal and External Audit;
- the adequacy of management's response to issues identified by audit activity, including External Audit's Report to Those Charged with Governance;
- assurances relating to the management of risk and corporate governance requirements for NIJAC;
- proposals for tendering Internal Audit services;
- anti-fraud policies, whistle-blowing processes, and arrangements for special investigations; and
- the Committee will also periodically review its own effectiveness and report the results of that review to Plenary.

A full list of ARAC's tasks and responsibilities can be found in the Committee's Terms of Reference contained within NIJAC Standing Orders.

Membership as at 31 March 2026

Mrs Maureen Eccles, Lay Member (Chair)

Mr Bernard Brady KC, Legal Member

Mr Justice Humphreys

Mrs Ann McRoberts

Business Committee

Business Committee sits four times a year and consists normally of four members. The Chair of the Committee reports back to Plenary.

Business Committee is responsible for the following:

- The development and approval of the publication of the Business Plan and Corporate Plan with SLT and overseeing the Chief Executive's review and monitoring of performance against the Business and Corporate Plan Objectives;
- Ensuring that adequate resources are available to enable the production of the Annual Report and Accounts;
- The approval of the commencement of Appointment Schemes and outreach plans including the use of Reserve Lists for High Court and County Court recruitment plus monitoring progress of Appointments and Renewals. The membership of panels for Appointment Schemes, as proposed by the Chief Executive, will be shared with the Committee for comment, prior to consultation and final approval by the Chair of NIJAC;
- Being consulted with SLT on budget allocation from the sponsor department and intended annual budget allocation assigned by the Senior Leadership Team. During the year scrutiny of variances of actual expenditure to budget/forecast expenditure and of relevant actions being taken;
- Provision of oversight for the budget and use of public funds including an assessment of resource allocation, procurement practices and governance arrangements;
- Examination of a quarterly schedule of Business Cases for non-recurring/ project expenditure prior to the commencement of expenditure;
- Advising on the development of the People Strategy and oversee its implementation;
- Ensuring that procedures are in place for the identification and assessment of risk relating to the achievement of Business Outcomes; and
- Ensuring effective communication of such risk oversight with the Audit and Risk Assurance Committee.

Membership as at 31 March 2026

Mr Colm Donaghy, Lay Member (Chair)

Mrs Maureen Eccles, Lay Member

Mr Michael Robinson, Lay Member

Mr Brian McTeggart, Lay Member

Advisory Committee

Advisory Committee sits four times a year and normally consists of five members. The Chair of the Committee reports back to Plenary at each session.

Advisory Committee is responsible for:

- Engagement and Reflectivity – Develop, with the SLT, a programme of work to ensure delivery of the Programme of Action to result, as far as is reasonably practicable to do so, in a range of people reflective of the community being available for consideration for appointment on merit. To consider the analysis of equality monitoring and other data to inform the strategic direction and actions of the organisation.

- Assessing Merit - Advise a programme of work to ensure the design or adoption of effective, valid and reliable assessment methodologies, based on good practice approaches designed to select fairly and solely on the basis of merit.

- Transformation and Quality Assurance - Monitor, advise and guide the Senior Leadership Team in the creation and implementation of organisational transformation and consider informed analysis of data which can guide and inform the development.

Membership as at 31 March 2026

Mr Bernard Brady KC, Legal Member, (Chair)

His Honour Judge Mark McGarrity

Mr Brian McTeggart, Lay Member

District Judge (Magistrates' Courts) Anne Marshall

Mr Michael Robinson, Legal Member

Attendance at Plenary and Committee Meetings

Members	Plenary (4 in 2025-26)	Audit & Risk Assurance Committee (4 in 2025-26)	Business Committee (3 in 2025 - 26)	Advisory Committee (3 in 2025-26)
Lady Chief Justice, The Right Honourable Dame Siobhan Keegan (Chair)	2/4	-	-	-
Mr Bernard Brady KC	4/4	4/4	-	3/3
Mr Colm Donaghy	3/4	2/2*	3/3	-
Mrs Maureen Eccles	4/4	4/4	3/3	-
Mr Justice Humphreys	4/4	2/4	-	-
Ms Patricia MacBride (resigned on 3 October 2025)	0/1	-	1/1	-
District Judge (Magistrates' Court) Anne Marshall	4/4	-	-	3/3
His Honour Judge Geoffrey Miller KC (first term ended on 11 August 2025 and he left the Board)	1/1	-	-	1/1
Mr Mark Mitchell (first term commenced on 25 February 2026)	1/1	-	-	-
His Honour Judge Mark McGarrity (first term commenced on 12 August 2025)	3/3	-	-	2/2
Mrs Ann McRoberts (first term commenced on 13 November 2025)	1/2	1/1	-	
Mr Brian McTeggart	4/4	-	2/2 **	3/3
Mr Michael Robinson	3/4	-	2/3	3/3
Mrs Deirdre Toner (first term commenced on 25 February 2026)	1/1	-	-	-
Lord Justice Treacy	3/4	-	0/1***	-

** Mr Donaghy joined ARAC during the year as an additional Member.*

*** Mr McTeggart joined Business Committee during the year as an additional Member.*

**** Lord Justice Treacy left the Business Committee after Quarter 1 of 2025-26.*

The denominator shown above indicates the number of meetings the individual was eligible to attend.

At the beginning of each Plenary and Committee meeting, members are asked by the Chair to declare any conflicts or potential conflicts of interest. To prepare and consider any potential conflicts of interest members are provided with an agenda and all papers to be discussed a reasonable period before the meeting. When a potential conflict of interest is declared by a member, the remaining

members consider the potential conflict and a decision is made to whether the member should step out of the meeting when the agenda item is discussed.

Board's Performance and Effectiveness

Once the timetable of meetings for Plenary, the ARAC, the Business Committee and the Advisory Committee are agreed it is then the responsibility of each Committee to plan its work for the year to allow sufficient time to discharge its responsibilities effectively. Assignment to Committees is made by assessing the member's expertise and strengths, and on which Committee this could best be utilised, and, having consulted Commissioners, if possible based on any Committee preferences they may have.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed and papers relating thereto are forwarded to each Committee Member, and any person required to attend, a reasonable time before the meeting.

Each Committee will have access to sufficient resources in order to carry out its duties, this includes the support of the appropriate team, who will be responsible for arranging meetings, drafting agendas in consultation with the Chair, providing and circulating papers, maintaining Committee records including taking minutes and undertaking any Committee business that may fall outside meetings. Plenary minutes are published on the NIJAC website.

Plenary assesses its performance, and that of its Committees, on an annual basis. Every Committee reports its progress to Plenary by way of a Committee Chair update at each meeting. Each Committee presents a report annually to Plenary, timed to support finalisation of the accounts and summarising its conclusions from the work it has done during the year.

On-going training is provided to ensure Commissioners' skills and knowledge are up-to-date and ensure Commissioners are fully functional on the Committees they have been assigned to, including Selection Committees. Commissioners complete an Annual Skills Audit which informs learning and development in terms of Board Effectiveness. They also complete an annual Board Effectiveness Survey each year. All findings and planned actions are presented to Plenary after the year end to inform any improvements to Plenary's effectiveness.

The Chair of the Commission undertakes a performance review annually with each individual member. This assesses the Member's role not only as a Member of Plenary / Committees but also as a Selection Committee Member.

The Commission regularly engages with others, as a way of learning, benchmarking its performance against others and ensuring good practice. Strong communication is maintained with the equivalent Judicial Appointments bodies in the England & Wales, Scotland and Ireland.

Quality of Data provided to Plenary / Committees

Plenary is satisfied as to the quality of data and information provided which is always thoroughly reviewed. All papers are issued within a reasonable time before meetings to allow Commissioners to review and, where appropriate, to raise questions in advance. The timely provision of information is in a form and of a quality that enables Plenary / Committees to discharge their duties effectively. Plenary / Committees are content with the quality and content of the papers provided; the papers ensure Plenary / Committees are fully updated on issues under their remit as stated in their terms of reference, enabling them to make informed decisions.

All reports / papers conform to a standard layout to ensure the appropriate focus on key issues. Financial and performance data is extracted from the accounting and operational systems and is therefore subject to regular, planned internal quality assurance checks and independent audits. All statistical and financial information is provided or reviewed by a professionally qualified accountant.

NIJAC continues to present information to the Board and its Committees using a digital platform. The use of this platform continues to be expanded to develop it for Commissioner induction, Commissioner training and administration of appointment schemes.

Highlights

There have been no issues during the course of the year that would suggest that NIJAC has been vulnerable in relation to its performance or stewardship of its resources. This is further endorsed through the performance reported against our Business Plan Outcomes which includes keeping within our budget allocation from TEO.

For the year to 31 March 2026 Internal Audit gave an overall Satisfactory assurance rating to NIJAC. Internal Audit carried out the following pieces of work in accordance with the 2025-26 Internal Audit Plan agreed with ARAC.

Description	Outcome / Assurance rating *
Follow-up of all outstanding recommendations	All recommendations implemented
Review of NIJAC UKGDPR and Data Protection	Satisfactory
Review of Financial Controls	Satisfactory

** Assurance rating*

Satisfactory - Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

Corporate Governance

NIJAC follows the DoF guidance *Corporate Governance in Central Government Departments: Code of Good Practice NI 2025,* as far as possible and in proportion to its capacity as a small arms-length body. As such, it does not comply with the code provisions relating to a Minister, nor have a separate professionally qualified finance director sitting on the Board. Risk Management is supported fully through the ARAC, which reports back to NIJAC's Board.

Otherwise, in accordance with this code, Plenary and its other Committees provide the necessary leadership, effectiveness, accountability and sustainability to ensure that NIJAC delivers on its objectives. As AO, I also take seriously my responsibilities on the use of public funds that have been provided to NIJAC, to ensure the most effective and efficient use of those funds.

NIJAC has a Board in place, in accordance with the Justice (Northern Ireland) Act 2002, as amended, which consists of the Chair and the Commissioners, who all have equal decision-making rights. As Chief Executive I attend Plenary meetings, together with senior staff, in a non-voting capacity.

Internal Control and Risk Management

NIJAC has appropriate procedures in place to ensure that it has identified its objectives and risks and determined a control strategy for its strategic risks. A corporate approach to risk, involving Commissioners and the Senior Leadership Team, is taken.

The system of internal control is designed to manage risk systematically to a reasonable level, rather than to eliminate all risk of failure, to achieve policies, aims and objectives.

The Audit & Risk Assurance Committee (ARAC) provides Plenary with an independent and objective review on its financial and governance systems of internal control. The ARAC completes an Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by ARAC Committee members during the year.

The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control. In addition, the controls of overall assurance and the annual self-assessment against the standards provide an important assurance to the ARAC Committee.

As Accounting Officer, I submit quarterly Assurance Statements on Internal Control to NIJAC's sponsoring department, TEO, and the ARAC.

Risk assessment and management is an ongoing process in NIJAC. The key strategic risks are set out in the Risk Register.

As part of the business planning process, at all levels, the identification and assessment of risk is required when setting Business Outcomes; these risks are formally reported in the Risk Register. Risks are assessed in terms of their probability of occurrence and impact on the achievement of outcomes, and scored and reported on accordingly.

NIJAC's Risk Management Handbook is used to manage risks that may affect the achievement of Business Outcomes. It outlines the respective roles and responsibilities of the Accounting Officer, Internal Audit, the ARAC and all staff.

NIJAC has a low to medium Risk Appetite, that is, NIJAC is prepared to accept, tolerate or be exposed to a low to medium level of risk at any point in time. Plenary keep the appropriateness of the Risk Appetite it applies under review.

Information Risk

Risks to information are managed and controlled as part of the Risk Management Process. The Information Risk Policy supplements our corporate approach to risk management and encourages all staff to consider information as assets, supported by the compilation of Information Asset Registers. As Accounting Officer, I have assumed the role of Senior Information Risk Owner for NIJAC.

As the Senior Information Risk Owner I have a key role in considering how the organisation's objectives will be impacted by information risks and how those risks may be managed. Any significant information governance risks are recorded as part of the NIJAC's risk register process.

NIJAC ensures that personal identifiable information is dealt with legally, securely, efficiently and effectively. NIJAC staff team have a clear structure to deal consistently with the many different rules about how information is handled, including those set out in legislation and in a range of appropriate policies and procedures.

Information risk has to be managed in a robust way in NIJAC. Assurances need to be provided in a consistent manner. To achieve this, participation from all staff and Commissioners in an agreed approach ensures consistency throughout the organisation in terms of information handling and the management of information risk. ARAC oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality.

Similar to other publicly funded organisations NIJAC has been operating within a constrained economic environment in the 2025-26 financial year. Plenary will continue to monitor and evaluate the risk that this environment may have on service delivery through the Business Committee.

There were no personal data related incidents during the period.

Whistleblowing arrangements

NIJAC has a Whistleblowing Policy and Procedures in place and this available on the NIJAC website. NIJAC Raise a Concern - Whistleblowing. There were no whistleblowing concerns raised in 2025-26.

The Board's compliance with Section 75 of the Northern Ireland Act 1998

Section 75 statutory duties aim to encourage public authorities to address inequalities and demonstrate measurable positive impact on the lives of people experiencing inequalities. These duties apply to designated public authorities and NIJAC is not currently listed as a designated body. NIJAC has however a statutory responsibility to engage in a programme of action to secure,

so far as it is reasonably practicable to do so, that appointments to listed judicial offices are such that those holding judicial office are reflective of the community in Northern Ireland.

Conclusion

NIJAC continues to maintain and operate a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public finds, as detailed in Managing Public Money NI.

Further to considering the approach to assurance and accountability within NIJAC, I am content that the Commission has operated a sound system of internal governance during the period 2025-26.

Remuneration and Staff Report

The Remuneration and Staff Report sets out the remuneration policy for the Chief Executive and Commissioners and reports on how that policy has been implemented. In addition, the report includes details on overall staff numbers, composition, and associated costs.

Remuneration Policy

All staff in NIJAC are remunerated in line with NICS pay scales although the timing of the payment of the pay award for NIJAC as an Arm's Length Body (ALB) can differ from the NICS.

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Assembly, on 19th May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

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

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

The remuneration for Commissioners is set by TEO.

Service Contracts

NIJAC staff appointments are made in accordance with The Civil Service Commissioners for Northern Ireland Recruitment Code with all appointments 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 by exception to merit.

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 Civil Service Compensation Scheme - Civil Service Commissioners for Northern Ireland

Commissioners are appointed on a fixed term basis and as outlined in the section on the Organisational Structure on page 8.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Chief Executive and members of the Board (Commissioners).

Remuneration and pension entitlements – Chief Executive (Audited)

Single total figure of remuneration								
Chief Executive	**Salary (‘£000)**		**Benefits in kind (to nearest (to nearest £100)**		**Pension Benefits* (to nearest £1000)**		**Total (£000)**	
	2025-26	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Tonya McCormac	90-95	85-90	-	-	28,000	-5,000	120-125	75-80

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

Remuneration and pension entitlements – Board (Audited)

Single total figure of remuneration								
Commissioners	**Salary ('£000)**		**Benefits in kind (to nearest (to nearest £100)**		**Pension Benefits** (to nearest £1000)**		**Total (£000)**	
	2025-26	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
The Right Honourable Dame Siobhan Keegan *	-	-	-	-	-	-	-	-
The Honourable Mr Seamus Treacy*	-	-	-	-	-	-	-	-
The Honourable Mr Michael Humphreys*	-	-	-	-	-	-	-	-
His Honour Judge Geoffrey Millar*	-	-	-	-	-	-	-	-
His Honour Judge Mark McGarrity (first term commenced on 12 August 2025)*	-	-	-	-	-	-	-	-
District Judge (Magistrates' Courts) Anne Marshall*	-	-	-	-	-	-	-	-
Mr Bernard Brady	0-5	0-5	-	-	-	-	0-5	0-5
Mr Colm Donaghy	5-10	5-10	-	-	-	-	5-10	5-10
Mr Paul Douglas	5-10	10-15	-	-	-	-	5-10	10-15
Mrs Maureen Eccles	15-20	15-20	-	-	-	-	15-20	15-20
Ms Patricia Mac Bride (resigned on 3 October 2025)	0-5	0-5	-	-	-	-	0-5	0-5
Mr Mark Mitchell (first term commenced on 25 February 2026)	-	-	-	-	-	-	-	-
Mrs Ann McRoberts (first term commenced on 13 November 2025)	0-5	-	-	-	-	-	0-5	-
Mr Brian McTeggart	10-15	5-10	-	-	-	-	10-15	5-10
Mr Michael Robinson	5-10	5-10	-	-	-	-	5-10	5-10
Mrs Deirdre Toner (first term commenced on 25 February 2026)	-	-	-	-	-	-	-	-

*Salaried members of the judiciary are not remunerated by NIJAC for their work in accordance with current public sector policy.
** NIJAC Commissioners are not eligible for pension benefits

Salary

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

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. None of the above received any benefits in kind.

Fair Pay Disclosures (Audited)

Pay Ratios

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 director in the Commission in the financial year 2025-26 was £90,000-£95,000 (2023-24: £85,000-£90,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	**25th percentile**	**Median**	**75th percentile**
Total remuneration (£)	41,629	48,467	66,690
Pay ratio	2.2:1	1.9:1	1.4:1

The above divergences from the median remuneration arise from the range of grades across the NIJAC pay structure.

2024-25	**25th percentile**	**Median**	**75th percentile**
Total remuneration (£)	32,569	36,068	47,971
Pay ratio	2.6:1	2.4:1	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.

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

In 2025-26, no employees (2024-25: nil) received remuneration in excess of the highest paid director.

Remuneration ranged from £30,315 to £92,500 (2024-25, £27,454 to £87,500).

The above analysis shows that in 2025-26 compared to 2024-25 the 25th percentile remuneration has decreased by approximately 14.5%, the median percentile remuneration has decreased by approximately 20.5% and the 75th percentile remuneration has decreased by approximately 22.9%. This pattern was due to a change in the mix of grades due to a number of Temporary promotions and a number of short-term Agency appointments at Senior level.

Percentage Change in Remuneration

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

a) salary and allowances, and

b) performance pay and bonuses

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

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

Percentage change for:	**2025-26 v 2024-25**	**2024-25 v 2023-24**
Average employee salary and allowances	34.4%	6.1%
Highest paid director's salary and allowances	5.7%	3.3%

No performance pay or bonuses were payable in these years.

As noted earlier the percentage change for employees is due to a change in the mix of grades with a number of Temporary promotions and a number of short-term Agency appointments at Senior level.

Pension Benefits (Audited)

Commissioners

No pension contributions are made by NIJAC in respect of the Commissioners.

Chief Executive

	Accrued Pension at pension age as at 31/03/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/26	CETV at 31/03/25	Real increase in CETV
Name and title	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Mrs Tonya McCormac Chief Executive	45 - 50	0 - 2.5	697	645	20

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 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 and 2015 Remedy

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by the Department of Finance to remedy this discrimination.

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

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and

- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015.

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

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at DoF Annual Report and Accounts.

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

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

Annual Benefit Statements

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

Pension Increases

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2025 was 3.8% and HM Treasury announced that public service pensions would be increased accordingly from April 2026.

Employee Contribution Rates

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

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025		**Contribution rates – All members from 1 April 2025 to 30 June 2025**	*** Contribution rates – All members from 1 July 2025**
From	**To**		
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.35%	7.55%
£165,694 and above		8.05%	8.25%

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

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards		*** Contribution rates – All members**
From	**To**	
£0	£28,716.99	4.65%
£28,717.00	£65,343.99	5.65%
£65,344.00	£175,740.99	7.55%
£175,741 and above		8.25%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended).

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK. **As at the year-end there** have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period (which therefore disregards the effect of any changes in factors).

Payments to Past Commissioners (Audited)

There were no payments paid to past Commissioners during 2025-26 (2024-25: Nil).

Compensation for Loss of Office (Audited)

There was no compensation paid for loss of office during 2025-26 (2024-25: Nil).

Staff Report

Senior Civil Servants

The number of Senior Civil Service staff (or equivalent) by salary band at 31 March is as follows:

Salary Band	2025-26 Number	2024-25 Number
Pay Scale 1 £88,268 - £97,070	1	1

Staff numbers and related costs (Audited)

Staff costs:

	Permanently Employed staff	Agency staff	Commissioners	2025-26 Total	2024-25 Total
	£	£	£	£	£
Wages and salaries	466,155	49,890	57,961	574,006	549,020
Social security costs	63,211	-	7,451	70,662	53,921
Other pension costs	158,878	-	-	158,878	155,875
Total costs	**688,244**	**49,890**	**70,662**	**803,546**	**758,816**

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

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The

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

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations.

For 2025-26, employers' contributions of £158,878 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25 £155,875 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2024-25 £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% (2024-25, 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% (2024-25 £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 (2024-25: No persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2024-25: £Nil).

Average number of persons employed

The average number of whole-time equivalent persons employed (including senior management, but excluding Commissioners) during the year was as follows:

	Permanent staff	Seconded staff	Agency staff	2025-26 Number Total	2024-25 Number Total
Chief Executive	1.0	-	-	1.0	1.0
Corporate Finance Team	3.7	-	0.1	3.8	3.6
Judicial Appointments Team	4.3	-	0.4	4.7	5.8
Total	**9.0**	**-**	**0.5**	**9.5**	**10.4**

Staff Composition at 1 April 2026 and 1 April 2025

The number of persons of each gender who were Commissioners, senior managers, and employees is as follows (prior year comparison in brackets);

	Total	Male	Female
The Board (Commissioners)	13 (11)	8 (8)	5 (3)
Senior Managers	1 (1)	0 (0)	1 (1)
Employees	11 (9)	5 (4)	6 (5)

Civil Service and other compensation schemes – exit packages (Audited)

There are no Civil Service or other compensation schemes exit packages to report in 2025-26 (2024-25: Nil).

Staff Policies

Equality, Diversity and Inclusion

NIJAC values and welcomes diversity and is committed to creating a truly inclusive

workplace for all.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Generally the policies contained in the Northern Ireland Civil Service Staff Handbook have been adopted by NIJAC.

NIJAC is progressing on its Diversity Mark journey. Diversity Mark is a 'Mark of Progress' that publicly declares NIJAC are committed to building a more diverse and inclusive workplace to benefit all employees. In October 2025 NIJAC was awarded reaccreditation from Diversity Mark marking continued progress on this journey.

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

NIJAC recognises all staff want to work in a harmonious workplace where they feel valued, respected and included, irrespective of gender, including gender reassignment, marital or civil partnership status, race/ethic origin, religious belief or political opinion, disability, having or not having dependants, sexual orientation and age.

Employment, training and advancement of disabled persons

NIJAC applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. All selection panel members complete mandatory recruitment and selection training

To maintain and promote a disability inclusive workplace, NIJAC has policies in place to support reasonable adjustments to working practices or the work environment as required by disabled persons. NIJAC is committed to the employment and career advancement of disabled people and this is supported by the Disability Action Plan 2022-2027.

Learning & Development

NIJAC recognises the importance of having skilled and engaged employees and continues to invest in learning and development.

NIJAC engage in both a Mandatory Training Programme that includes Health and Safety, Disability Awareness, Whistleblowing, Cyber Security and Remote Working. Developmental Training is also offered to staff to further enhance their knowledge and skills for current and future work needs. Training is delivered using a variety of learning delivery channels (including on-line, webinars, classroom based), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NIJAC Competency Framework. A continued focus is on a Collective Leadership Model in NIJAC.

NIJAC maximises career development opportunities for staff as much as is feasible within the constraints of a small organisation including through mentoring, interchange opportunities, temporary promotion and job shadowing.

Employee Consultation and Trade Union Relationships

NIJAC encourages widespread consultation and exchange of information at all levels. This is achieved through senior staff briefings and the cascading of information to all staff. All staff are automatically invited to contribute during the consultation exercises issued in relation to staff policies. NIJAC consults on staff policies with the recognised Trade Unions.

Employee Engagement

In the context of a small organisation, the anonymity upon which staff surveys depends is difficult to achieve. NIJAC therefore holds Quarterly Staff Forums to allow an exchange of views and promotes a culture of openness so staff can feel confident to express themselves fully at anytime.

Sick Absence

NIJAC encourages a culture where good attendance is expected and valued. However, it recognises that from time to time absences for medical reasons may be unavoidable. NIJAC aims to treat its staff who are ill, with sympathy and fairness, and where possible to provide them with support which will enable them to recover their health and attend work regularly.

In 2025-26 the percentage of working days lost was 0.8% (2024-25: 3.1%) or an average of 2.1 days (2024-25: 8.1) per annum per employee. There were 0 members of staff on long term sick absence during 2025-26 (2024-25:2). The average working days lost excluding long-term sick is 2.1 (2024-25: 2.7).

Comparison with Northern Ireland Civil Service (NICS)

Data for Sick Absence in the NICS is compiled by the Northern Ireland Statistics and Research Agency (NISRA). The NICS 2025-26 sickness absence data is not currently available and will be

published later this year. The latest information for 2024-25 can be found at https://www.nisra.gov.uk/publications/sickness-absence-northern-ireland-civil-service-202425
The most recently available comparator data for NICS for 2024-25 compared to NIJAC shows a sickness absence rate of days lost per employee for NICS of 13.4 days compared to 8.1 days for NIJAC. The % of staff with spell(s) of long-term absence for the NICS was 13.7% compared to 2.7% for NIJAC.

Expenditure on Consultancy

There was no expenditure on external consultancy in 2025-26 (2024-25 Nil).

Off Payroll Engagements

NIJAC had no 'off-payroll' engagements in place during 2025-26 (2024-25: Nil). There were no 'off-payroll' engagements by any of the Board members who served on the board at any time during 2025-26 (2024-25: Nil).

Staff Turnover

The turnover figure is calculated as the number of leavers within that period divided by the average of staff in post over the period. For 2025-26 this was 11.0% (2024-25 29.8%).

Assembly Accountability and Audit Report

The Assembly Accountability and Audit Report brings together the key Assembly accountability documents within the annual report and accounts.

Regularity of Expenditure (Audited)

As NIJAC's Accounting Officer I am content that the expenditure and income of the Commission has been applied to the purposes intended by the NI Assembly. Furthermore I am content that NIJAC's transactions are within the scope of the authorities that govern them, and that there are no material weaknesses in the design and implementation of NIJAC's internal controls to prevent and detect fraud.

Fees and Charges (Audited)

NIJAC does not charge for its services.

Remote Contingent Liabilities (Audited)

NIJAC has no remote contingent liabilities as at 31 March 2026.

Losses and Special Payments (Audited)

Losses Statement

	31/03/26		31/03/25	
	Number	£	Number	£
Total Losses under £250,000	-	-	-	-
Total Losses over £250,000	-	-	-	-

Special Payments

There were no special payments made during the year.



Tonya McCormac

Accounting Officer

17 September 2026

NORTHERN IRELAND JUDICIAL APPOINTMENTS COMMISSION

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 Judicial Appointments Commission for the year ended 31 March 2026 under the Justice (Northern Ireland) Act 2002. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Judicial Appointments Commission's affairs as at 31 March 2026 and of the Northern Ireland Judicial Appointments Commission's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Justice (Northern Ireland) Act 2022 and The Executive Office's directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of the Northern Ireland Judicial Appointment Commission 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 the Northern Ireland Judicial Appointments Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Judicial Appointments Commission'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 Northern Ireland Judicial Appointments Commission is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Department of Finance directions issued under the Justice (Northern Ireland) Act 2002.

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Justice (Northern Ireland) Act 2002; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In light of the knowledge and understanding of the Northern Ireland Judicial Appointments Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Commission and Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the Annual Report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Judicial Appointments Commission'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 Northern Ireland Judicial Appointments Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements
My responsibility is to examine, certify and report on the financial statements in accordance with the Justice (Northern Ireland) Act 2002.

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 Northern Ireland Judicial Appointments Commission through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Justice (Northern Ireland) Act 2002;
- making enquires of management and those charged with governance on the Northern Ireland Judicial Appointments Commission's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Northern Ireland Judicial Appointments Commission's susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Judicial Appointments Commission's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading 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

25 September 2026

NORTHERN IRELAND JUDICIAL APPOINTMENTS COMMISSION

FINANCIAL STATEMENTS

2025-26

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

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

	Note	2025-26 £	2024-25 £
Other operating income		(207,013)	(195,062)
Total operating income		**(207,013)**	**(195,062)**
Staff Costs	**2**	803,546	758,816
Other operating expenditure	**2**	382,418	384,227
Auditors Remuneration	**2**	20,100	19,150
Depreciation and impairment charges	**2**	175,336	175,358
Total operating expenditure		**1,381,400**	**1,337,551**
Net operating expenditure		**1,174,387**	**1,142,489**
Finance expense	**2**	**1,974**	**3,712**
Net expenditure for the year		**1,176,361**	**1,146,201**

Other Comprehensive net expenditure

	2025-26 £	2024-25 £
Other comprehensive net expenditure	-	-
Comprehensive net expenditure for the year	**1,176,361**	**1,146,201**

The notes on pages 76-86 form part of these accounts.

Statement of Financial Position as at 31 March 2026

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

	Note	2026 £	2026 £	2025 £	2025 £
Non-current assets:					
Property, plant and equipment	**3**	362,040		308,376	
Total non-current assets			**362,040**		**308,376**
Current assets:					
Trade and other receivables	**4**	100,124		45,871	
Cash and cash equivalents	**5**	61,589		79,164	
Total current assets			**161,713**		**125,035**
Total assets			**523,753**		**433,411**
Current liabilities:					
Trade and other Payables	**6**	(261,935)		(328,063)	
Provisions	**7**	(229,000)		-	
Total current liabilities			**(490,935)**		**(328,063)**
Total assets less current liabilities			**32,818**		**105,348**
Other liabilities - Leases	**6**	-	-	(139,169)	
Total non-current liabilities			**-**		**(139,169)**
Total assets less total liabilities			**32,818**		**(33,821)**
Taxpayers' equity and other reserves					
General reserve			32,818		(33,821)
Total equity			**32,818**		**(33,821)**

The financial statements on pages 72 to 86 were approved by the Plenary on 17 September 2026 and were signed on its behalf by:

The Right Honourable Dame Siobhan Keegan, Chair of NIJAC



17 September 2026

Tonya McCormac Chief Executive / Accounting Officer



17 September 2026

The notes on pages 76-86 form part of these accounts.

Statement of Cash Flows
for the year ended 31 March 2026

The Statement of Cash Flows shows the changes in cash and cash equivalents of NIJAC during the reporting period. The statement shows how NIJAC generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by NIJAC. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the NIJAC's future public service delivery.

	Note	2025-26 £	2024-25 £
Cash flows from operating activities			
Net operating expenditure		(1,176,361)	(1,146,201)
Adjustments for non-cash transactions	**2**	175,336	175,358
(Increase) in trade and other receivables	**4**	(54,253)	(178)
Increase / (Decrease) in trade and other payables	**6**	23,703	(198,038)
Less movement in payables for items not passing through The Statement of Comprehensive Net Expenditure		(44,974)	182,288
Interest on lease liabilities	**2**	1,974	3,712
Net cash (outflow) from operating activities		**(1,074,575)**	**(983,059)**
Cash flows from investing activities			
Purchase of property, plant and equipment	**3**	-	-
Net cash inflow/ (outflow) from investing activities		**-**	**-**
Cash flows from financing activities			
Grants from sponsoring department		1,243,000	1,194,000
Payment of finance lease liabilities		(186,000)	(186,000)
Net financing		**1,057,000**	**1,008,000**
Net increase /(decrease) in cash and cash equivalents in the period		**(17,575)**	**24,941**
Cash and cash equivalents at the beginning of the period	**5**	**79,164**	**54,223**
Cash and cash equivalents at the end of the period	**5**	**61,589**	**79,164**

The notes on pages 76-86 form part of these accounts.

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

This statement shows the movement in the year on the different reserves held by NIJAC, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund £	Taxpayers' Equity £
Balance at 31 March 2024		(81,620)	(81,620)
Grants from Sponsoring Department		1,194,000	1,194,000
Comprehensive Net Expenditure for the year		(1,127,051)	(1,127,051)
Auditors Remuneration	**2**	(19,150)	(19,150)
Balance at 31 March 2025		**(33,821)**	**(33,821)**
Grants from Sponsoring Department		1,243,000	1,243,000
Comprehensive Net Expenditure for the year		(1,156,261)	(1,156,261)
Auditors Remuneration	**2**	(20,100)	(20,100)
Balance at 31 March 2026		**32,818**	**32,818**

The notes on pages 76-86 form part of these accounts.

Notes to the Financial Statements

1.0 Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2025-26 *Government Financial Reporting Manual (FReM)* issued by the DoF. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of NIJAC for the purpose of giving a true and fair view has been selected. The particular polices adopted by NIJAC are described below. They have been applied consistently in dealing with items considered material to the accounts.

1.1 Accounting convention

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

1.2 Changes in accounting policies

No new accounting policies were adopted during 2025-26.

1.3 Property, Plant and Equipment

Property, plant and equipment comprises a leased building, plant, equipment, furniture & fittings, and information technology.

Expenditure on property, plant and equipment of £1,000 or more is capitalised. For furniture and fittings and information technology the individual assets are recorded on a pooled basis.

On initial recognition, assets are measured at cost, including any costs such as installation, directly attributable to bringing them into working condition.

All property, plant and equipment is reviewed annually for impairment. As permitted by the FReM, NIJAC has adopted the depreciated historical cost basis as a proxy for fair value where non-property operational assets are deemed to be short-life or low value assets.

Under IFRS 13 Property, Plant and Equipment were not revalued as there is unlikely to be material difference between historical cost amounts and the revalued amounts due to the short expected useful life of the assets and their low values.

All expenditure on repairs and maintenance is charged to the Statement of Comprehensive Net Expenditure during the financial year in which it is incurred.

1.4 Depreciation

Property, plant, and equipment are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives.

Useful lives are normally in the following ranges:

Lease Property	length of lease
Plant and Equipment	5-10 years
Furniture and Fittings	5-10 years
Information Technology	3 years

The residual values of assets are reviewed on a periodic basis.
Additions to non-current assets will be depreciated from the month of acquisition where material. Disposals from non-current assets will not be depreciated in the month of disposal.

1.5 Financing

Grant-in-Aid funding received from TEO is treated as financing and is recorded in the accounts as a movement in the General Fund.

1.6 Income

Income consists of recharges for rent, rates, and other premises costs for the sharing of Headline Building with the Historical Institutional Abuse Redress Board.

All income from these recharges is taken directly to Income in the Statement of Comprehensive Income.

1.7 Leases

In line with 'IFRS 16' a lease creates a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments. The interest element of any lease classified as a finance lease payment is charged to the Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding.

1.8 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Scheme (CSP Scheme) which are described in the Remuneration and Staff Report. The defined benefit schemes are unfunded. NIJAC recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the CSP Scheme of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the CSP Scheme. In respect of the defined contribution elements of the schemes, NIJAC recognises the contributions payable for the year. A separate scheme statement is prepared for CSP Scheme as a whole.

1.9 Provisions

NIJAC provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the time value of money is material, nominal rates issued by HM Treasury will be used to discount future cash flows related to provisions recognised in accordance with IAS 37 Provisions, contingent liabilities and contingent assets.

1.10 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, NIIJAC discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of *MPMNI.*

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

1.11 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

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

1.12 Impending application of newly issued accounting standards not yet effective

IFRS 18 - Presentation and Disclosure in Financial Statements - will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date. IFRS 18 has been endorsed for use in the UK by the UK Endorsement Board. The impact in future years on NIJAC will be assessed based on the guidance contained within future updates to the FReM.

IFRS 19 - Subsidiaries without Public Accountability: Disclosures - allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date. At the time of drafting this guidance, IFRS 19 has not yet been endorsed for use in the UK by the UK Endorsement Board. This standard will have no impact for NIJAC.

2. Expenditure

	2025-26	2024-25
	£	£
Staff Costs[1]:		
Wages and Salaries	574,006	549,020
Social Security Costs	70,662	53,921
Other Pension Costs	158,878	155,875
Accommodation Costs	97,527	91,964
Security Costs	60,260	54,100
IT Services	58,013	49,369
Maintenance	22,204	41,677
Appointment Scheme Costs	28,250	33,819
Heat & Light	32,562	33,664
Other Accommodation Services	17,817	21,800
Auditors' Remuneration[2]:	20,100	19,150
Internal Audit, Procurement and Payroll Fees	27,160	17,716
Staff Related Costs	18,520	13,631
Other Costs	9,745	10,299
Commissioner Costs	6,136	8,944
Printing, Design and Stationery	618	3,307
Research	2,902	3,240
Operating Leases	704	697
Interest on Finance Lease	1,974	3,712
Depreciation	175,336	175,358
Total	**1,383,374**	**1,341,263**

[1]Further analysis of staff costs is located in the Remuneration and Staff Report on pages 49-65.

[2]During the year, NIJAC purchased no non-audit services from its auditor (NI Audit Office).

3. Property, plant and equipment

2025-26	Right of use asset	Plant and Equipment	Furniture and Fittings	Information Technology	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2025	794,013	33,633	8,795	38,795	875,236
Additions	-	-	-	-	-
Dilapidations Provision (IFRS 16)	229,000	-	-	-	229,000
At 31 March 2026	**1,023,013**	**33,633**	**8,795**	**38,795**	**1,104,236**
Depreciation					
At 1 April 2025	501,483	28,098	8,795	28,484	566,860
Charged in year	167,161	3,020	-	5,155	175,336
At 31 March 2026	**668,644**	**31,118**	**8,795**	**33,639**	**742,196**
Carrying amount at 31 March 2026	**354,369**	**2,515**	**-**	**5,156**	**362,040**
Carrying amount at 31 March 2025	**292,530**	**5,535**	**-**	**10,311**	**308,376**
Asset financing:					
Owned	-	2,515	-	5,156	**7,671**
Right of use	354.369	-	-	-	**354,369**
Carrying amount at 31 March 2026	**354,369**	**2,515**	**-**	**5,156**	**362,040**

2024-25	Right of use asset	Plant and Equipment	Furniture and Fittings	Information Technology	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	794,013	33,633	8,795	38,795	875,236
Additions	-	-	-	-	-
At 31 March 2025	**794,013**	**33,633**	**8,795**	**38,795**	**875,236**
Depreciation					
At 1 April 2024	334,322	25,078	8,773	23,329	391,502
Charged in year	167,161	3,020	22	5,155	175,358
At 31 March 2025	**501,483**	**28,098**	**8,795**	**28,484**	**566,860**
Carrying amount at 31 March 2025	**292,530**	**5,535**	**-**	**10,311**	**308,376**
Carrying amount at 31 March 2024	**459,691**	**8,555**	**22**	**15,466**	**483,734**
Asset financing:					
Owned	-	5,535	-	10,311	**15,846**
Right of use	292,530	-	-	-	**292,530**
Carrying amount at 31 March 2025	**292,530**	**5,535**	**-**	**10,311**	**308,376**

4. Trade receivables and other assets

	2025-26	2024-25
	£	£
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	39,347	1,052
Prepayments	31,452	23,582
Accrued income	29,325	21,237
Total	**100,124**	**45,871**

There are no trade receivables, financial or other asset amounts falling due after more than one year.

5. Cash and cash equivalents

	2025-26	2024-25
	£	£
Balance at 1 April	79,164	54,223
Net change in cash and cash equivalent balances	(17,575)	24,941
Balance at 31 March	**61,589**	**79,164**
The following balances at 31 March were held at:		
Commercial banks and cash in hand	61,589	79,164
Balance at 31 March	**61,589**	**79,164**

6. Trade payables and other liabilities

	2025-26	2024-25
	£	£
Amounts falling due within one year:		
Trade payables	1,211	4,785
Accruals	121,555	139,252
Current part of finance lease liabilities	139,169	184,026
Total	**261,935**	**328,063**

	2025-26	2024-25
	£	£
Amounts falling due after more than one year:		
Leases	-	139,169
Total	**-**	**139,169**

7. Provisions for liabilities and charges

	2025-26 Dilapidations	2025-26 Total	2024-25
	£	£	£
Balance at 1 April	**-**	**-**	-
Provided in the year	229,000	229,000	-
Provisions not required written back	-	-	-
Provisions utilised in the year	-	-	-
Balance at 31 March	229,000	229.000	-

7.1 Analysis of expected timing of discounted flows

	2025-26 Dilapidations £	2025-26 Total £	2024-25 £
Not later than one year	229,000	229,000	-
Later than one year and not later than five years	-	-	-
Later than five years	-	-	-
Balance at 31 March	**229,000**	**229.000**	**-**

NIJAC has provided for at the year end 31 March 2026 an amount of £229k for the potential dilapidations attributed to its current premises at Headline Building that could arise at the end of its current lease which expires on 6 January 2027. This figure is based on the best estimate of the expenditure that may be required to settle the obligation.

8. Leases

The finance lease relates to Headline Building. The lease of Headline Building runs from 7 January 2012 for 15 years. Although the lease is held by TEO, NIJAC is responsible for all running costs of the building including the rent under the lease agreement. As such NIJAC has accounted for this lease under IFRS 16 as a Finance Lease.

The interest rate implicit in the lease cannot be readily determined and in line with FReM the discount rate for leases (under IFRS 16), promulgated in the relevant HM Treasury PES paper [PES (2021) 10], has been used as the incremental borrowing rate (0.95%).

8.1 Quantitative disclosures around right-of-use assets

2025-26	**Buildings £**	**Total £**
Cost or valuation		
At 1 April 2025	794,013	794,013
Dilapidations Provision	229,000	229,000
At 31 March 2026	1,023,013	1,023,013

Depreciation		
At 1 April 2025	501,483	501,483
Depreciation charged in year	167,161	167,161
As 31 March 2026	668,644	668,644
NBV at 31 March 2025	292,530	292,530
NBV at 31 March 2026	354,369	354,369

8.2 Quantitative disclosures around lease liabilities

Maturity Analysis

	2025-26	2024-25
	£	£
Buildings		
Not later than one year	139,500	186,000
Later than one year and not later than five years	-	139,500
Less interest element	(331)	(2,305)
Present value of obligations	139,169	323,195
Current portion	139,169	184,026
Non-current portion	-	139,169

8.3 Quantitative disclosures around cash outflow for leases

	2025-26	2024-25
	£	£
Total cash outflow for lease	139,169	184,026

9. Related-party transactions

NIJAC is a non-departmental public body sponsored by TEO. TEO is regarded as NIJAC's parent body. NIJAC has had material transactions with TEO during the year including the receipt of Grant in Aid.

In addition NIJAC has had various material transactions with other government bodies. The bodies and amounts involved are shown below:

TEO

£1,300,312 of which £38,295 was outstanding at the year end.

Historical Institutional Abuse Enquiry (HIA)

£207,013 of which £29,325 was outstanding at the year end.

Department of Finance

£ 36,554 of which £1,255 was outstanding at the year end.

Equality Commission for NI

£2,106 of which £384 was outstanding at the year end.

None of the Commissioners, members of key management staff or other related parties has undertaken any material transactions with NIJAC during the year.

10. Events after the reporting period date

There are no non-adjusting events after the reporting period date that are of such importance that non-disclosure would affect the ability of users to make proper evaluations and decisions per IAS 10.

Date of authorisation for issue

The Accounting Officer, Tonya McCormac, authorised the issue of these financial statements on 25 September 2026..

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