

Northern Ireland Museums Council

Northern Ireland · Charity number 101873

Details

Known as	NIMC
Status	Received
Registered	2015-07-15
Register	View on the Charity Commission for Northern Ireland register

Contact

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Activities

Purposes: The principal objects for which the Northern Ireland Museums Council is established are: • To promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland.

What the charity does: The advancement of education, The advancement of the arts, culture, heritage or science

How the charity works: Advice/advocacy/information, Education/training, Grant making, Heritage/historical

Who the charity helps: General public, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£323,989	£332,747	£69,309	4

Trustees

Name	Role	Appointed
Mr Alan Freeburn		
Mr Matthew McMahon		
Mr Sean Barden		
Mr Tony Murphy		
Mrs Elizabeth Crooke		
Mrs Sarah Carson		
Ms		
Ms Celine Mcstravick		
Ms Jessica Hoyle		
Ms Laura Patrick		
Ms Nuala Toman		
Ms Pamela Baird		
Ms Ruth Balmer		

Accounts



NI
Museums
Council

Annual Report 2024-25

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2025

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Jessica Hoyle (Vice-Chair)
Brona Moffett
Nuala Toman
Prof. Elizabeth Crooke
Matthew McMahon
Cllr. John McClaughry
Alan Freeburn (appointed 21 May 2024)
Ald. Paul Greenfield (appointed 11 June 2024)
Sarah Calvin (appointed 6 Sept 2024)
Sean Bardon (appointed 6 Sept 2024)
Cllr. Kevin Savage (resigned 11 June 2024)
Paul Allison (resigned 06 Sept 2024)
Jayne Clarke (resigned 06 Sept 2024)
Julie Andrews (resigned 12 Sept 2024)
Cllr. Christine Creighton (resigned 29 Oct 2024)

Audit & Risk Assurance Committee

Brona Moffett (Chair) (appointed 24 Sep 2024)
Nuala Toman
Matthew McMahon (appointed 12 Nov 2024)
Jessica Hoyle (Appointed 24 Feb 2025)
Prof. Elizabeth Crooke (appointed 24 Feb 2025)
Paul Allison (resigned 6 Sept 2024)
Julie Andrews (Chair) (resigned 12 Sept 2024)

Grant Committee

Nuala Toman (Chair)
Simon Hunter - co opted
Jessica Hoyle
Alan Freeburn (appointed 13 Nov 2024)
Sean Bardon (appointed 13 Nov 2024)
Prof. Elizabeth Crooke (resigned 10 Sept 2024)

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Business Planning Committee (suspended in September 2024)

Bankers

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

Company Secretary

Johnathan Dalzell (until 1 November 2024)
Heather McGuicken (1 day per week from 13 December 2024 and full time from 24 February 2025).

Accounting Officer

Johnathan Dalzell (seconded out from 1 November 2024)
Heather McGuicken (seconded in 1 day per week from 13 December 2024. Substantively appointed from 24 February 2025).

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Principal Office

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Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Registered Company Number

NI027735

Non-Executive Director's Report

Last year, I noted that the only constant is change. Yet, in some ways, the absence of change, as we face the same persistent challenges, has become equally difficult. Uncertainty around public funding has long threatened the Northern Ireland Museums Council's ability to deliver its objectives, which prompted serious reflection throughout 2024-25 on our long-term viability. When we are unable to consistently provide grants, programmes, training, and onsite support, to our museum members, we must question the impact we offer. Still, the NIMC team has worked with determination to deliver significant value despite limited resources. I recognise that we are not alone, as many vital organisations, and indeed our own museums members face ongoing financial uncertainty.

Despite this we have continued to support the development, protection, and promotion of museum collections through our administration of the Museum Accreditation Scheme offering guidance to both accredited museums and those working toward accreditation. Advocacy remained central to our work. Our Museums Forum in September 2024 brought together sector representatives, the Department for Communities (DfC) Museums Policy team, and Minister Gordon Lyons. This key event allowed members to engage with the Museum Trends Survey, influence the evolving Museums Policy, and showcase their creativity. We are grateful to DfC for their direction and to our members for recognising the value of NI Museum Council's role.

In 2024–25, notable highlights included another successful Playful Museums Festival, a new partnership with Scouts NI to develop the new NI Challenge Badge, and our Early Years Museum Pilot Project with Libraries NI and the Department for Education. We also supported study trips, co-hosted the Education & Outreach Forum with the Irish Museums Association in Dublin, and delivered training to over 120 museum professionals. Communications remained strong through our 'Let's Talk' sessions, Museum Beat ezines, and sector newsletters.

We are proud of our ongoing work on Global Voices, Local Choices, supported by the Esmée Fairbairn Foundation. This initiative, which deepens leadership and awareness across the sector, has been shortlisted for a national Museums + Heritage Award – recognising the strength of sector-wide collaboration.

Yet, the message is clear: with more, we could do more. Static funding has placed real constraints on our ability to meet rising sectoral needs. Our museums are pushing boundaries, but without a well-supported infrastructure body, their potential is limited. I hope that this year's research, sectoral surveys, and training feedback – especially the Museum Trends Survey – will strengthen the case for greater support. Museums are not a luxury. They are vital engines of education, community engagement, well-being, and economic growth. We must ensure their contributions are recognised and sustained.

I extend sincere thanks to the Department for Communities for establishing a framework in which NIMC contributes to the Programme for Government. In addition, I would like to thank the Art Fund, Esmée Fairbairn Foundation, the NI Museum Council team, the Board, and our partners across the sector who make this work possible. The year ahead will bring challenges, but with commitment and support, NI Museum Council will continue to provide steady leadership.

Nora Douds
Chair

Signed: 
DATE: 28/08/2025

Report of the Directors for the year ended 31 March 2025

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2025.

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

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

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

NIMC's functions include the following:

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

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

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

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

Report of the Directors for the year ended 31 March 2025 (continued)

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

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

NIMC measured its performance during 2024-25 with eight Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2024-25
1.	Local museums maintain and enhance their standards. Assess accreditation applications within a six-month timeframe.	90%	100%
2.	Local museums develop new projects and programmes to engage visitors. Administer at least five grants to local museums.	5	9
3.	Engaged and informed members, stakeholders and public. Maintain the digital engagement portfolio (newsletters, bulletins and social media channels).	16	16
4.	A skilled and knowledgeable museum workforce. Secure 150 participants in training and shared learning events.	150	378
5.	NIMC is a financially sustainable and resilient organisation. Secure at least 10% non-grant-in-aid funding	10% (£25k)	9.2% (£23.1k)
6.	A skilled and knowledgeable NIMC staff, to better support our members. NIMC staff attended at least four professional development events	4	21
7.	Research that supports and develops the local museum sector. Undertake and publish the Museum Trends Survey Report.	Publish Report	Ongoing
8.	Effective advocacy to ensure a well-supported and resilient local museum sector. Undertake at least five advocacy actions.	5	13

Report of the Directors for the year ended 31 March 2025 (continued)

Public Benefit Statement

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

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

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

2024-25 Performance

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

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

NIMC worked with our museums over the course of 2024-25 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

Five training courses including Dementia Friends, Poverty Proofing Museums, Creating Family Friendly Museums, GLAM Cares NI (Sectoral Community Support Network) and Autism Awareness were delivered.

NI Challenge Badge Sponsored by NI Museums Council in Partnership with Scouts NI.

A partnership with Scouts NI has been agreed for NIMC to sponsor a redesigned NI Challenge Badge for all six age sections to encourage fuller engagement between local museums and all the age groups represented under Scouts NI. NIMC has procured the production of the physical badges. Participation and engagement of ten accredited museums has been achieved. The badges will be launched at the end of April 2025. This will be a rolling programme designed to be self-perpetuating and open for the inclusion of more museums and more activities.

Report of the Directors for the year ended 31 March 2025 (continued)

NIMC Early Years Museum Pilot Project

NIMC embarked on a pilot project to explore and strengthen the connection between early years education and museums through the medium of a children's book. This initiative built on the success of the NIMC Playful Museums Festival and was further guided by the Department of Education's *A Fair Start* review, which emphasized the importance of targeted support for under-5s.

Museums across Northern Ireland were invited to submit an Expression of Interest to participate. North Down Museum and Ballymoney Museum were selected based on their proximity to nurseries and libraries, as well as their prior experience with early years engagement through the Playful Museums Festival.

As part of the project, professional illustrators and writers were contracted to co-create a children's book alongside local nursery groups, using inspiration drawn from each museum's collections and stories. Workshops were held both in museums and nurseries, allowing children to explore museum objects and share what they found most exciting. These insights helped shape the development of characters and storylines, with children actively contributing to the creative process.

The resulting books, 'Our Museum Day: Ballymoney Museum' and 'Max's Magical Visit to the Museum' were printed in March 2025 and distributed to the museums for use in Storytime sessions, outreach programming, and children's reading corners. Each museum was granted a license to use the book's characters in a variety of educational materials such as activity packs, loan boxes, and colouring sheets.

Every participating child was credited as a co-creator, and the associated nursery's name and logo featured prominently in the book. Ballymoney Museum held its book launch on 11th April 2025, where each child received a personal copy of the book and a certificate celebrating their involvement. The nursery also received a copy for future use with new cohorts of children. The launch of the North Down Museum book will take place in June 2025.

Libraries NI has committed to stocking the books across libraries in the relevant council areas and will host their own community launch events. In addition, and NIMC funded promotional video is currently in production to support the book launches and will also serve as valuable evidence for future funding opportunities. Comprehensive evaluation is underway, capturing feedback from museums, nurseries, children, parents/carers, freelancers, and Libraries NI staff.

Book 1: 'Our Museum Day: Ballymoney Museum'

	Name	NIMC funded Costs
Museum	Ballymoney Museum	Nil
Nursery	Ballymoney Playgroup	Nil
Writer	Tale Time Stories	£2,700
Illustrator	Kerrie Illustrates	£4,200
Printer	GPS	£1,098
	TOTAL	£7,998

Report of the Directors for the year ended 31 March 2025 (continued)

Book 2: 'Max's Magical Visit to the Museum'

	Name	Associated Costs
Museum	North Down Museum	Nil
Nursery	Ballymoney Playgroup	Nil
Writer and illustrator	Ellan Rankin	£5,000
Printer	GPS	£723
	TOTAL	£5,723

IMA-NIMC Education & Outreach Forum

Once again, NIMC partnered with the Irish Museums Association (IMA) in May 2024 to deliver the annual Education & Outreach Forum, which was hosted at the Law Society of Ireland in Dublin, attracting 80 attendees. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums. It provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

Ten presentations were delivered during the day-long event, with three presentations from NI museum/heritage professionals, covering topics related to social prescribing, disability, storytelling and public engagement.

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

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

Over the course of 2024-25, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Playful Museums Festival

The 9th Playful Museums Festival ran during February 2025. The festival has an early year's focus, helping museums to engage with children under five and their carers.

The Playful Museums grant programme was funded by an Art Fund grant to Museums Development UK, of which NIMC is a member organisation. Local museums could apply for grants up to £500 to fund projects that met the developmental needs of babies, toddlers and/or pre-schoolers under the age of five.

The 2024-25 programme included onsite workshops, storytelling, music, play and an 'imagination workout' workshop in the Irish language.

Report of the Directors for the year ended 31 March 2025 (continued)

Playful Museums Grant Support

Grants were awarded to help museums deliver a range of activities at the following museums:

Museum	Project Name	Amount Awarded
Tower Museum	Living Art - meet the stories behind the art	£500.00
Mid Antrim Museum	Deadly dragons at Ballymena Castle	£443.00
Coleraine Museum	On the Farm	£500.00
Armagh Robinson Library & No5 Vicar's Hill	Love A Tree	£462.90
Linen Hall	Rita agus an Dineasár - an 'imagination workout' with Máire Zepf	£500.00
Fermanagh County Museum	Play days	£490.00
Ballymoney Museum	Wee Critters on Safari	£500.00
Railway Preservation Society NI	Choo Choo time with Moo Music	£500.00
Armagh County Museum	Art, Rhythm and Rhyme for Under 5's	£500.00
	Total	£4395.90

The implementation of these projects led to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms which are due to be completed and returned by 31st May 2025.

Play Resource membership

As not all the MDUK (Museum Development UK) fund was awarded, NIMC used the remaining underspend to fund membership to the Bryson group Play Resource for one museum. Membership provides access to creative learning resources, information, support, and advice. The membership was promoted on the NIMC website, social media channels and mailing lists. Museums were asked to submit Expressions of Interest, and the successful museum was chosen at random.

Membership lasts for one year, which will allow the museum to continue their early years engagement beyond the duration of the festival in February.

Museum Name	Expenditure	Cost
NI War Memorial	Play Resource Membership	£75 + £15 VAT
	Total	£90

Aligned Festival Activity

The popularity of the festival since 2016-17 has led to it being an integral part of event programming across Northern Ireland. Two museums ran events in February 2025 as part of the under 5s festival but did not apply/receive a grant. This shows that museums are planning their own Early Years engagement and are training staff in-house. The events happened at Newry Museum and North Down Museum and were promoted under the umbrella of the Playful Museums Festival.

Report of the Directors for the year ended 31 March 2025 (continued)

Festival highlight summary:

	NIMC Grant Funded	Non-Grant Funded	Total
Number of events	44	7	51
Number of museums grant-aided	9	2	11
Number of attendees	859 Total 594 Children 265 Adults	39	898
Number of resources created	9	-	9

Global Voices, Local Choices

The *Global Voices, Local Choices* (GVLC) partnership project set out to deliver a creative and community-centred approach to decolonisation within Northern Ireland's museum sector. This collaborative initiative brought together NIMC, National Museums NI, and African and Caribbean Support Organisation Northern Ireland (ACSONI), with support from the Esmée Fairbairn Foundation.

GVLC focused on meaningful engagement with marginalised communities, particularly those from African and Caribbean backgrounds, enabling them to explore, interpret, and respond to artefacts from the National Museums NI 'World Cultures' collection. Five museums took part in the project: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Services, Tower Museum and the Ulster Museum.

Together, the partners facilitated a series of community workshops that fostered trust, encouraged creative expression, and strengthened relationships between local museums and underrepresented groups. These workshops culminated in exhibitions at each participating venue, featuring artefacts selected by community participants and accompanied by their personal reflections, interpretations, and artistic responses.

Project Impact and Evaluation

Independent evaluation analysed qualitative and quantitative data throughout the project. The report highlighted several key outcomes:

- Strong, lasting relationships were built between museums and participants.
- All partners reported increased personal and professional understanding of decolonisation practices.
- A clear, replicable process for community-led interpretation of collections was established.
- Museums gained valuable insights from community engagement and widened their connections.
- Participants found the workshops enjoyable and enriching, appreciating both the learning experience and the opportunity to connect with others.

Legacy and Future Commitment

Informed by this evaluation, the project partners co-produced a guidance document: *Global Voices, Local Choices: Supporting Decolonisation in Northern Ireland – Lessons Learnt Through a Creative Engagement Programme in Museums*.

Report of the Directors for the year ended 31 March 2025 (continued)

This document aims to support others who wish to undertake decolonisation work in their own organisations. While GVLC focused on museums and the World Cultures collection, the underlying approach is adaptable and relevant to other sectors and contexts. The partners recommend that this guidance be kept active by regularly reviewing and updating it in line with evolving practices and community needs.

As part of the project's ongoing legacy, NIMC and the GVLC partner museums have committed to quarterly GVLC Network meetings to share updates on decolonisation work, foster collaboration, and identify new opportunities for partnership and progress.

The GVLC project was shortlisted for the Museums + Heritage Awards 2025 in the Partnership category. The project received a 'Highly Commended' achievement at the awards ceremony in May. A welcome recognition of the project's collaborative spirit and impact.

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

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

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2024-25.

Supporting Inclusivity - Access and Inclusion Grants

In 2023-2024, the Department for Communities provided NIMC with £71,460 in grants for three accredited museums to make capital improvements associated with Access and Inclusion Audits. Unfortunately, DfC did not offer NIMC this funding in 2024-25 so no grants took place.

Communications

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters, mailshots, social media channels and website news articles:

- 'Museum Beat' is circulated to members, communicating NIMC news, training and events, jobs, projects and toolkits, and funding opportunities; twelve issues of Museum Beat were issued in 2024-25.
 - NIMC sent 38 emails to its mailing list containing information about deadlines, training, events and membership opportunities.
-

Report of the Directors for the year ended 31 March 2025 (continued)

- The NIMC Newsletter is targeted at a variety of stakeholders, including members and non-members. Two Newsletters were issued in 2024-25, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The NIMC Newsletter has now opened to accept submissions from students, museums, galleries and heritage organisations who want to showcase their projects, expanding the breadth and quality of content for readers.
- NIMC maintained four social media channels in 2024-25 (Facebook, Instagram, X and LinkedIn), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week.

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects and featured speakers from across the UK.

Title	Date	Number of Participants
Fixing our Broken Planet	18/05/2024	10
Redevelopment & Reimagining	15/10/2024	19
Funding	13/01/2025	16
Digital & Museums	25/02/2025	17
	TOTAL	62

Members Study Trips

NIMC Members' Study Trips are designed to foster networking, peer learning, and the development of future collaborative opportunities within the museum sector.

On 21 January 2025, NIMC led a study visit to EPIC- The Irish Emigration Museum in Dublin with a group of six delegates. The delegates were selected from eleven expressions of interest to ensure a balanced representation of professional specialisms and geographic spread across Northern Ireland.

During the visit, EPIC staff delivered presentations on a range of topics including Interpretation Strategies, their 10-year strategy, Learning and Education Review and Annual Action Plan 2025. Delegates also toured the immersive museum exhibits and visited the Jeanie Johnston, a replica famine ship docked nearby.

Evaluation feedback from the trip was very positive, with some participants already having applied learnings and insights gained from the visit in their own organisations.

Museum Forum

The annual NIMC Museum Forum took place at Cultra Manor, bringing together 63 attendees from across the museum sector. The event was formally opened by Minister Gordon Lyons.

Report of the Directors for the year ended 31 March 2025 (continued)

The central theme of the 2024 forum was the development of the new Northern Ireland Museums Policy. Members of the Department for Communities (DfC) Policy Team joined sector representatives to explore the needs of museums and key areas to be addressed in the policy.

Five presentations were delivered, each aligned with one of NIMC's key performance indicators. Presenters included:

- Armagh Robinson Library
- Armagh Observatory & Planetarium
- Northern Ireland War Memorial
- National Museums NI
- African and Caribbean Support Organisation Northern Ireland (ACSONI)

Following each presentation, delegates participated in round table discussions, providing feedback on a series of questions. Notes from these discussions were compiled and shared with the DfC Policy Team to inform the development of the draft Museums Policy which currently due to be completed in December 2025.

Annual Training Programme

During the 2024–25 period, NIMC's annual training programme was delivered through a combination of online and in-person, skills-based sessions. A total of 10 training sessions were held, attended by 121 participants. Of these, 9 sessions were delivered online, attracting 111 attendees.

Due to delays in receiving the 2024–25 budget from DfC, NIMC staff were instructed by the Director to cancel scheduled fee-paying courses and postpone future training until after Autumn 2024 when the budget allocation was confirmed. In the interim, free training opportunities were made available through partnerships with GLAM Cares, Kids in Museums, Dementia Friends, and National Museums NI.

NIMC's training budget was reinstated in Summer 2024, but the delay impacted forward planning, lead time for delegates to book, and resulted in a concentration of training delivery in Q3 and Q4.

NIMC's training programme is designed to provide participants with opportunities to develop new skills and knowledge that support their workplaces, personal growth, well-being, and employment prospects across the museum, heritage, and cultural sectors.

In addition to delivering its own programme, NIMC collaborated with and supported external organisations to deliver four specialised training and peer learning events, including:

1. Poverty Proofing Culture Training

In partnership with Thrive, NIMC brought the first *Poverty Proofing Culture* training to Northern Ireland. The training was delivered by Children North East, developers of the nationally recognised *Poverty Proofing*© tool.

Report of the Directors for the year ended 31 March 2025 (continued)

2. Heritage Emergencies Study Day

NIMC partnered with the Institute of Conservation UK (NI group) and the Institute of Conservator Restorers Ireland to develop and deliver a Heritage Emergencies Study Day for museum and heritage members. This fully booked day covered an introduction to Emergencies and Emergency Planning, and engaging case studies on during and after different types of incidents.

3. ICOM UK Annual Conference

NIMC supported the ICOM UK annual conference held in Belfast, themed “*Common Ground: The role of museums in divided communities.*” NIMC staff received subsidised places, and four NIMC members were financially supported to attend.

4. Museums of Hope Event

In collaboration with the Natural History Museum, NIMC co-delivered the *Museums of Hope* event at the Ulster Museum, supported by National Museums NI and NI Environment Link. The event explored the role of museums in responding to the planetary emergency.

Training Courses Delivered including Charges

Title	Date	No. of Participants	Cost (trainer, room hire, catering)	Fee per person
Dementia Friends	10/06/2024	12	0	0
Glam Cares NI	26/09/2024	10	0	0
Creating Family Friendly Museums	01/10/2024	16	0	0
Collections Care (in person)	19/11/2024	10	0	0
Copyright	26/11/2024	15	0	0
Poverty Proofing	30/01/2025	23	0 (Trainer fee paid by Thrive)	0
Autism Awareness	03/03/2025	8	£1,001.99 (Trainer fee, Eventbrite fee)	£25 Members, £35 Non-Members Total £218.00
Collections Review	13/03/2025	11	£587.77 (Trainer fee, Eventbrite fee)	£55 Members £65 Non-Members Total £605
Deaccessioning and Disposal	27/03/2025	14	£587.77 (trainer fee, Eventbrite fee)	£55 Members £65 Non-Members Total £810
Safeguarding	4/02/2025 19/03/2025	2	£50.00 (Trainer fee)	0
	TOTAL	121	£2,227.53	£1,633.00

Report of the Directors for the year ended 31 March 2025 (continued)

Networking, Peer Sharing and Study trips

Title	Date	No. of Participants	Cost (trainer, room hire, catering)	Fee per person
LET'S TALK	18/05/2024 15/10/2024 13/01/2025 25/02/2025	62	0	0
Museum Forum	24/09/2024	63	£695.86 (Eventbrite fee £7, catering*)	0
Heritage Emergencies Study Day	24/03/2025	40	0 (Catering fee paid by ICON NI)	0
IMA-NIMC Education & Outreach Forum	02/05/2024	80	0 (Venue hire and catering paid by IMA)	0
Dublin Study Trip	21/01/2025	6	£369.48 (Travel & lunch)	0
Museum ID Courses (London)	28/01/2025	6	£2012.19 (Travel and course fees*)	0
Transforming Youth Engagement in Your Museum	18/02/2025			
Playful Approached to Museum Interpretation	18/03/2025			
Making Playable Immersive Experiences in Your Museum				
	TOTAL	257	£3,077.53	0
	TOTAL BOTH TABLES	378	£5,305.06 (£2,597.01 from Training Budget)	£1,633.01

*Funded by NIMC Programming Budget and not the training budget.

Free and Paid Training Events – NIMC Approach

Typically, NIMC offer three pricing levels

- Free and for members only
- Fee paying for members
- Fee paying for non-members

NIMC offers a range of free events such as peer-sharing sessions, networking opportunities, and study trips. These are provided as a member benefit and do not follow a formal course structure.

Report of the Directors for the year ended 31 March 2025 (continued)

In contrast, training events that involve a structured course or are delivered by a professional trainer are offered for a fee. These fees are typically set on a cost-recovery basis, calculated according to the maximum number of participants allowed by the trainer. However, in some cases, trainer fees may exceed what can reasonably be covered by participant contributions. When this occurs, NIMC aims to subsidise the shortfall by adjusting fees for other courses, ensuring the overall training budget remains balanced.

NIMC is committed to keeping training affordable and accessible, particularly for courses that support wider participation and meet the Programme for Government objectives. At the same time, course fees must remain competitive with those offered by other museum support organisations, such as the Museums Association, Kids in Museums, and the Group for Education in Museums (GEM).

Due to the delayed reinstatement of the training budget until summer 2024, NIMC's ability to fully recover training costs this year has been limited. This has impacted the scope and sustainability of the current training programme.

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

Museum Accreditation

NIMC continued to manage and administer the UK Museum Accreditation Scheme in partnership with Arts Council England (ACE), the Museums, Archives and Libraries Division of the Welsh Government, and Museums Galleries Scotland. Throughout the year, NIMC actively engaged in Accreditation Partner meetings, Panel meetings, and contributed to the ongoing review of the UK Accreditation Guidance.

NIMC maintained the schedule for the Accreditation returns cycle, originally developed around a five-year review period. Applications received were assessed, reviewed by the Accreditation Panel, and outcomes were confirmed as follows:

Full Accreditation was retained by FE McWilliam Gallery and Studio, Armagh Robinson Library and No. 5 Vicars' Hill, Mid-Antrim Museum and Fermanagh County Museum. These museums were formally presented with award certificates and recognised through online platforms and NIMC publications.

In early 2025, Ballymoney, Ballycastle, Coleraine and Limavady Museums also received Full Accreditation. These Full Awards will be celebrated in the next Newsletter and on NIMC social media. Green Lane Museum was moved to Provisional Accreditation whilst they agree a new partnership to open the museum.

Provisional Accreditation was also awarded to Newry and Mourne Museum, Down County Museum and Craigavon Museum at the Barn. These museums are required to submit returns addressing specific actions within 12 months to enable them to move towards full accreditation.

Report of the Directors for the year ended 31 March 2025 (continued)

A review was undertaken for Downpatrick and County Down Railway due to its ongoing closure from flood damage. The museum's status was updated to Provisional Accreditation, with a return due in 12 months to enable them to move towards full accreditation.

A Provisional Return submitted by the Inniskillings Museum raised unresolved concerns regarding collection accountability. As a result, the museum was removed from the scheme and excluded from Accreditation for a five-year period from May 2022. They may reapply to the scheme in May 2027 if they wish to do so.

Milford House Museum was removed from the scheme due to Governing Body changes and the closure of the premises. Benburb Priory Library and Museum submitted an eligibility questionnaire, and this was confirmed as eligible, receiving Working Towards Accreditation status.

The cycle of assessments will continue into 2025-26. Currently there are 39 accredited museums in the scheme, 29 of which are local museums and 4 National museums holding Full Accreditation and 6 holding Provisional Accreditation status. There are 2 local museums with an eligible status that are 'Working Towards Accreditation'.

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2024-25. This mostly focused on accreditation, training and information regarding conservation and other specialist services. Specific examples included:

- Advice on the proposed development of the Harry Ferguson Museum
- Collections Development Policy and Disposal advice for the Railway Preservation Society of Ireland
- General accreditation guidance to the Regimental Museums, Causeway Coast and Glens Museum service, The Police Museum and Newry, Mourne and Down Museums
- Eligibility guidance to Benburb Priory, Clifton House, the Peace Museum, and Ulster Aviation Society.

Collecting Our Heritage Funding

In late 2024, NIMC secured £15,000 from the Esmé Mitchell Trust for *Collecting Our Heritage*, a three-year initiative designed to enhance the care, preservation, and strategic acquisition of cultural collections in accredited local museums across Northern Ireland. *Collecting Our Heritage* focuses not only on strengthening museums' collections through targeted acquisitions in collaboration with their communities, but also on improving collections management, care, and security.

NIMC will distribute this funding over the next three years. This foundational support enables the development of a grants programme to be rolled out in 2025–2026, with additional resources actively being sought to expand its reach and impact.

Report of the Directors for the year ended 31 March 2025 (continued)

5. Museums contribute to economic and social recovery.

Advocacy

NIMC continued to implement its organisational advocacy strategy for 2024-2025, aligned with its Corporate Strategy, *Museums at the Heart*. A key highlight of the year was the Museums Forum in September 2024, where representatives from across the museum sector met with the Department for Communities (DfC) and the Minister, Gordon Lyons.

NIMC also maintained an active role in external stakeholder engagement. It is a member of both the Historic Environment Division Stakeholder Group and the Heritage Data Working Group. Through these platforms, NIMC continued to advocate for the needs and opportunities of the local museum sector, encouraging increased support from DfC, funders, and other key stakeholders in culture, arts, and heritage.

In addition, NIMC staff met with the Minister and representatives of the Ferguson Celebration Committee to explore the feasibility of establishing a Harry Ferguson Museum at his family home in Dromore. Discussions are still ongoing.

Collaboration with the University Sector

Throughout 2024-25, NIMC developed collaborative partnerships with universities, focusing on two main areas: Co-ordinating university student placements within local museums; and developing collaborative research projects. These initiatives support a vibrant and inclusive knowledge and skills economy, enhancing capacity across the museum sector.

NIMC facilitated placement opportunities by collecting and sharing details with local museums and university partners via email, social media, and the NIMC Newsletter. Testimonials from students and museums were also featured to showcase the value of these experiences.

NIMC responded to several enquiries from university staff and students regarding volunteer placements and internships outside formal university schemes. Staff signposted opportunities and provided guidance, including contacts for museums and heritage organisations, links to volunteering platforms and information about the NI and Kids in Museums Youth Council.

NIMC also received a placement request from a Stranmillis University College student. Unfortunately, the museum approached did not have sufficient staff capacity to support the placement at that time. Universities have since developed a central database of host organisations, with many NI museums already listed. This development may suggest that NIMC's coordination role in this area is becoming less essential moving forward.

6. Delivery Principles

Effective Delivery

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

Report of the Directors for the year ended 31 March 2025 (continued)

Performance Risks

As part of our commitment to transparency and strategic oversight, NIMC has identified key risks associated with its 2024–25 performance. These risks are monitored regularly and inform our planning and decision-making processes.

Risk Area	Description	Potential Impact	Mitigation Strategy
Financial Sustainability	Slight shortfall in non-grant-in-aid funding (9.2% vs. 10% target).	Reduced flexibility in funding new initiatives.	Diversify income streams; strengthen fundraising and partnership efforts.
Project Completion	Museum Trends data collection completed, but inconsistencies during analysis postponed publication.	Accuracy and integrity of final report could be called into question.	Ensure all data discrepancies are resolved so the final publication reflects the standards and credibility NIMC upholds.
Resource Strain	High participation in training (378 vs. 150 target).	Potential staff burnout or resource overextension.	Monitor staff workload; evaluate capacity and adjust programming accordingly.
Stakeholder Engagement	Digital engagement met targets, but qualitative impact unclear.	Risk of disengagement or unmet expectations.	Conduct audience feedback surveys; refine content strategy.
Staff Dependency	High staff involvement in professional development.	Knowledge loss if key staff leave.	Implement succession planning and knowledge-sharing practices.
Reputational Risk	Risk of future underperformance in advocacy or research.	Stakeholder trust and credibility may be affected.	Maintain transparency; communicate progress and challenges proactively.

Comply or Explain Statement

In preparing this Annual Report and Accounts, NIMC has complied with the requirements of the HM Treasury Financial Reporting Manual (FReM), which sets out the principles for annual reporting by public sector bodies.

Where full compliance with specific FReM requirements was not possible or appropriate, NIMC has applied the “comply or explain” principle. In such cases, we have provided clear justifications for any departures, ensuring transparency and accountability in our reporting.

Report of the Directors for the year ended 31 March 2025 (continued)

For the reporting period 2024–25, the following exceptions are noted:

1. Secure at least 10% non-grant-in-aid funding: In line with the requirements of the HM Treasury Financial Reporting Manual (FReM), NIMC is committed to achieving financial sustainability through diversified income streams. For the 2024–25 financial year, NIMC set a target to secure at least 10% of its income from non-grant-in-aid sources, equivalent to £25,000. While significant progress was made, the actual income achieved from non-grant-in-aid sources was £23,100, representing 9.2% of total income.

The shortfall was primarily due to membership fees remaining static due to a lack of grant funding for the sector, a number of unsuccessful grant applications and resource constraints during the changeover in Directors. Despite this, NIMC successfully increased its engagement with potential funders and laid the groundwork for future income diversification.

2. Museum Trends Survey Report: While FReM encourages timely publication of sector research outputs, the Museum Trends Survey Report remains in progress at the end of the reporting period. This delay is due to contradictory data and resource constraints during the changeover of Directors. NIMC remains committed to completing and publishing the report in the next financial year to support evidence-based decision-making across the sector.

Members Review and Training Needs Survey

In 2024-25, the members' review and training needs survey was amalgamated to reduce the number of surveys that the sector is asked to complete. The combined survey is live and asks for feedback in the 2024-25 year. The link has been sent directly to members and was featured in Museum Beat with a deadline date of 30 April 2025.

Museum Trends

The last edition of *Museum Trends* was published in 2016. A new comprehensive survey was distributed during 2022-2023 to gather data. However, some of the survey results were contradictory, making it difficult to produce a comprehensive report. This meant that NIMC did not meet KPI 7 on page 4. Therefore, this KPI will be brought forward into 2025-2026.

From April through September 2025, key insights and trends will be shared regularly with the sector. This information will be disseminated via the NIMC website, *Museum Beat*, and NIMC social media channels.

Considering the challenges that faced the last survey, NIMC will also undertake a review of the purpose and role of *Museum Trends*. The aim is to improve how data is gathered and ensure it provides meaningful insight that supports funding applications, informs government lobbying efforts, and helps protect and develop the museum sector.

Evaluating and Improving Services

During 2024-25, NIMC updated its Grant Processes and Procedures, including matters related to project evaluation and impact assessment. The review and improvement of NIMC processes and services has ensured that there are robust systems in place and has enabled a more effective service to our members and stakeholders.

Report of the Directors for the year ended 31 March 2025 (continued)

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

The following policies and procedures were updated in 2024-25:

- Business Continuity Plan
- Fraud and Bribery Prevention Policy
- Information Technology Security
- Complaint Policy
- Gifts and Hospitality Policy
- Memorandum of Terms of Occupation – National Museums NI
- Grant Policy
- Grant Procedures

Impact Orientated- Connected

During 2024-2025 NIMC maintained membership and active participation with relevant organisations to raise the national and international profile of NIMC and gain wider opportunities of support for our members.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

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

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

Disability Action Plan

NIMC continued to support local museums to improve their accessibility through the provision of Access and Inclusion Audits. Three museums- Arthur Cottage, Green Lane and Florence Court were audited this year and reports given to the respective museums. Unfortunately, DfC Access and Inclusion Grants (which NIMC dispenses on behalf of DfC) were not available this year, so the audit recommendations could not be implemented.

NIMC also held three training days- Dementia Friends, Autism Awareness and GLAM Cares. The latter is a network to support people working with marginalised, and excluded audiences, or communities whose lived experience may require greater safeguarding and support.

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2024-25 through the Governance Statement which follows.

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

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. It liaises with the membership during each year and consulted

Report of the Directors for the year ended 31 March 2025 (continued)

with membership on the DfC Museum Policy, Museum Trends survey and through the Membership and Training Survey. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 24 September 2024.

Statement of Directors' and Accounting Officers' Responsibilities

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

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

Company and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the situation and of the surplus or deficit for that period. In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe any Accounts Direction issued by Department for Communities, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis. In preparing the annual report and financial statements of NIMC, the Board of Directors has adopted the provisions of the Charities Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Department for Communities has appointed the Director as Accounting Officer of NIMC. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and safeguarding NIMC's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, 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 NIMC'S auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Report of the Directors for the year ended 31 March 2025 (continued)

Financial Review

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

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

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

The financial allocation to NIMC from DfC for 2024-25 was £250,000. Subsequently, NIMC was allocated an additional £4,000 to cover IT requirements, £2,000 to cover additional financial services expenditure & an additional £8,000 for wages. The total drawdown for 2024-25 was therefore £264,000.

Plans for the Future

NIMC's Board of Directors has agreed the key components of its planned activity for 2025-26, which aim to address identified statutory obligations, deliver the Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, the DfC Strategy, "Building Inclusive Communities" and the strategic themes within the NIMC Corporate Strategy 2022-25. These activities include the delivery of:

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

Personnel matters

Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters directly by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

Report of the Directors for the year ended 31 March 2025 (continued)

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

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

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

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

Alignment with Government Functional Standards

NIMC is committed to operating in accordance with the UK Government's suite of Functional Standards, which provide a consistent and coherent framework for managing specialist functions across government. These standards support improved performance, risk management, and value for money.

During the 2024–25 reporting period, NIMC aligned its operations with the following key Functional Standards:

Standard	Title	Application at NIMC
GovS 001	Government Functions	Ensured clarity of roles, responsibilities, and governance across all functional areas.
GovS 002	Project Delivery	Applied structured project management practices to grant administration and sector development initiatives.
GovS 006	Finance	Maintained robust financial controls and reporting, with partial achievement of non-grant-in-aid funding targets.
GovS 008	Commercial	Continued to explore partnerships and external funding opportunities to enhance financial resilience.

Proportionality and Governance

As an arm's-length body, NIMC applies these standards proportionately to its size and complexity, in line with guidance from the Cabinet Office.

Political and Charitable Donations

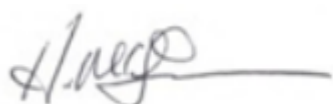
NIMC made no political or charitable donations during the 2024-25 year (2023-24: nil).

Report of the Directors for the year ended 31 March 2025 (continued)

Auditors

The statutory audit of NIMC was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General. So far as the Directors are aware, there is no relevant audit information of which NIMC's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that NIMC's auditors are aware of that information.

By order of the Board of Directors



Heather McGuicken
Accounting Officer

DATE: 28/08/25



Nora Douds
Chair

DATE: 28/08/25

Remuneration and Staffing Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service (NICS), including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the finance minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in FD (DoF) 07/24.

Annual NICS pay awards are made in the context of the wider public sector pay policy. Subject to satisfactory testing, we aim to pay the award effective from 1 August 2024, for NICS non-industrial and industrial staff, including SCS, in the May 2025 payroll.

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

Service Contracts

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

Staff Profile, Turnover, Remuneration (audited)

On 31 March 2025, five staff were on payroll, comprising four females and one male. One male member of staff was on secondment (from November 2024). The profile of the Board of Directors of the Company at that date was six females and five males.

Staff turnover for the year 2024-25 was 0% (2023-24 was 0%). The outgoing accounting officer is on secondment at another organisation but is still on NIMC payroll and is still an NIMC employee.

The staff costs of NIMC during 2024-25 was as follows:

	2025 £	2024 £
Wages and salaries	153,990	152,008
Social security costs	11,628	9,825
Other pension costs	53,654	44,873
Sub Total	219,272	206,706
Less recoveries in respect of outward secondments	(39,205)	-
Total net costs	180,067	206,706

No remuneration was paid to the Board of Directors of the company. The total Board of Directors' expenses reimbursed by the company during the year was £112.00 (2023-24: £105.00).

Remuneration and Staffing Report (continued)

Salary and pension entitlements

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

Total remuneration (Audited Information)

	2024-25					2023-24 (restated***)				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits ¹ (to nearest £1,000)	Total ² £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
J Dalzell Chief Executive (To November 2024)*	30-35 (FTE 60- 65)	-	-	9	40-45	55-60	-	-	19	75-80
H McGuicken Chief Executive (From February 2025)**	5-10 (FTE 55- 60)	-	-	2	5-10	-	-	-	-	-

*J Dalzell was Chief Executive and Accounting Officer of NIMC until 4 November 2024. After this date he commenced a secondment period with another public sector organisation and continues to be an NIMC employee with all related salary costs being recharged. The 2024-25 FTE equivalent salary reflects his change in salary arising from the secondment position.

**H McGuicken joined NIMC on secondment from NMNI from 19 December 2024, one day a week, and became the Chief Executive of NIMC, full-time, from 24 February 2025.

*** The 2023/24 figures have been restated to reflect the adjustment to the 2023/24 pay award.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2024-25 £nil (2023-24 £nil).

Fair Pay Disclosures (Audited information)

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 officer in NIMC in the financial year 2024-25 was £60,000 - £65,000 (2023-24; £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

Remuneration and Staffing Report (continued)

2024-25	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	36,814	39,882	45,180
Pay ratio	1.7:1	1.57:1	1.38:1

2023-24	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	33,183	36,116	38,201
Pay ratio	1.7:1	1.6:1	1.5:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration includes the accrued pay award for 2024-25.

In 2024-25, no employees (2023-24; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £33,479 to £62,500 (2023-24; £30,068 to £57,500).

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

Percentage change for:	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	12.46%	12.11%
Highest paid director's salary and allowances	8.00%*	0.00%

Pension benefits (Audited Information)

	Accrued pension at pension age as at 31/03/2025	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr J Dalzell	5-10	0-2.5	76	51	16
Ms H McGuicken	0-5	2.5-5	37	0	36

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Remuneration and Staffing Report (continued)

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 Judgment and 2015 Remedy

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

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

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

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going 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 will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date, so it has become necessary to engage this discretion.

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at DoF Annual Reports and Accounts. [DoF Annual Report and Accounts 2023-24](#)

Remuneration and Staffing Report (continued)

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 2024-25 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 \(NI\)](#).

Remuneration and Staffing Report (continued)

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 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

Employee Contribution Rates

Employee contribution rates for all members for the periods covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025		Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025		Contribution rates – All members
From	To	From	To	
£0	£26,302.49	£0	£27,091.99	4.6%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965 and above		£165,794.00 and above		8.05%

Cash Equivalent Transfer Values

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

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

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

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

Remuneration and Staffing Report (continued)

valuation factors for the start and end of the period (which therefore disregards the effect of any changes in factors).

Compensation for Loss of Office (Audited)

No staff were compensated in 2024-25 (2023-24: nil).

Sickness Absence

NIMC's overall sickness absence rate was 1 day lost per employee in 2023/24. Annual sickness absence figures can be found in [Sickness Absence in the Northern Ireland Civil Service 2023/2024](#). The 2024/25 sickness absence data is not currently available and will be published later this year after this report is published.

During 2024-25, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

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

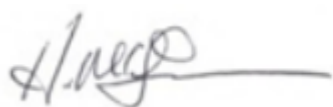
In particular, NIMC:

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

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

Staff Engagement

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



Heather McGuicken
Accounting Officer
DATE: 28/08/2025

Governance Statement for the year ended 31 March 2025

Introduction and Remit

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

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

Compliance with Corporate Governance Code

NIMC, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2025. As this code was updated in February 2025, NIMC reviewed and approved its Board Operating Framework 2025-2027 on 25 March 2025 so that it is compliant with the latest code requirements. Further training for the NIMC Audit and Risk Assurance Committee will take place in June 2025.

Governance Framework

NIMC is in compliance with the Code of Good Practice 2025, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2024-25.

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

- The Minister of the DfC has the right to nominate three Directors
- Local Government Councils that operate an Accredited Museum have the right to nominate three Directors
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors
- The Independent and service museums have the right to nominate two Directors
- Queen's University, Belfast and Ulster University have the right to nominate one Director
- National Museums Northern Ireland may nominate one Director
- Other Directors may be co-opted
- If a Director resigns before the end of their term, their nominating body may send another representative to complete the term period

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

The Role of the Board of Directors and Governance Framework

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

Governance Statement for the year ended 31 March 2025 (continued)

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

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2024-25 all of the meetings were held in person, at various museum member sites.

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

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

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

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

The Work of the Board of Directors and its Committees

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

Governance Statement for the year ended 31 March 2025 (continued)

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

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Grant Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

The Board decided to pause the Business Planning Committee for a period of one year to form a task and finish working group, which would consider and progress discrete pieces of work. All Business Planning Committee work was passed in full to the Board, relating to corporate planning, business planning, staff appraisal and human resource matters. It has not yet been determined if the Business Planning Committee will be reinstated.

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

The Board of Directors

During 2024-25, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Board of Directors	Actual	Possible
Nora Douds	4	4
Jessica Hoyle	4	4
Brona Moffett	4	4
Nuala Toman	3	4
Prof. Elizabeth Crooke	4	4
Matthew McMahon	4	4
Cllr John McClaughry	3	4
Alan Freeman	3	4
Alderman Paul Greenfield	1	4
Sarah Calvin	2	3
Sean Barden	3	3
Paul Allison	1	1
Jayne Clarke	1	1
Julie Andrews	0	1
Cllr Christine Creighton	2	2

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

The NIMC Board of Directors did not receive any Ministerial Direction during 2024-25.

Governance Statement for the year ended 31 March 2025 (continued)

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

Notable aspects of the business conducted by the Board of Directors during 2024-25 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

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

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

The table below provides an overview of attendance at Committee meetings during 2024-25, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit & Risk Assurance Committee	Actual	Possible
Brona Moffett	4	4
Nuala Toman	3	4
Matthew McMahon	2	2
Jessica Hoyle	1	1
Elizabeth Crooke	1	1
Paul Allison	1	1
Julie Andrews	1	1
Grant Committee	Actual	Possible
Nuala Toman	2	2
Simon Hunter	1	2
Jessica Hoyle	2	2
Alan Freeman	1	1
Sean Barden	1	1
Prof Elizabeth Crooke	1	1
Business Planning Committee		
Suspended		

Governance Statement for the year ended 31 March 2025 (continued)

Governance Issues

During the transitional period of Directors within the Council (from November 2024 to February 2025), despite efforts to mitigate financial risks, procedures regarding the authorisation and signing of Purchase Orders (POs) were not adhered to during this time.

Consequently, the new Director informed DfC of the situation and reviewed all POs issued during this timeframe, confirmed that all goods and services ordered were duly received and was satisfied that no instances of fraud occurred.

To regularise the situation, the POs raised without the required authorisations were signed retrospectively by the Director to reflect the correct procedure required for all purchases. The Director also initiated a review of NIMC's Financial Procedures and guided staff on the protocols to ensure compliance in future.

The recommendations resulting from the internal and external audits will be integrated into the organisation's financial controls moving forward. The revised Financial Procedures will be presented to the Audit and Risk Assurance Committee (ARAC), ensuring that the Board is fully apprised of progress.

Independent Assurance

On 18 June 2025 the NIMC ARAC considered the final 'Internal Audit Annual Report 2024-25' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for Accounts Payable, Safeguarding Policy and Procedures, Budgetary Control and Financial Management, and follow up on previous audit recommendations.

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

Operation and Performance

Business Planning

During 2024-25 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan was framed around eight Key Performance Indicators (KPIs) for NIMC. By the end of 2024-25, six of the eight KPIs had been fully delivered or exceeded. For KPI 5, only 9.2% of external funding was secured which did not meet the 10% target. KPI 7 to undertake and publish the Museum Trends sectoral survey was not completed. Results will be published in 2025-2026.

Risk Management

NIMC identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary. NIMC systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

Governance Statement for the year ended 31 March 2025 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2024-25.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC will operate at a deficit by April 2025 and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by April 2025, resulting in a lack of support from members and the wider NI museum sector.
Risk 3	The Museums Policy represents both an opportunity and a potential risk to the operational integrity and functions of the organisation.
Risk 4	NIMC's current cloud file storage system relies on an open architecture that is weak on version control management and increases the risk of unintentional or malicious file movement/deletion.
Risk 5	Recruitment of new Director
Risk 6	There is a risk that the current financial services arrangements will cease, with no alternative provision in place.

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

Financial Planning

The financial allocation to NIMC from DfC for 2024-25 was £250,000. Subsequently, NIMC was allocated an additional £4,000 to cover IT requirements, £2,000 to cover additional financial services expenditure & an additional £8,000 for wages. The total drawdown for 2024-25 was therefore £264,000.

Procurement

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

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills from the Department for Communities is 10 days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, with 82% of bills being paid within the stipulated timeframe and 89% of payments were paid within the 30-day timeframe. Our target was impacted by the lack of a Director during the year.

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud were identified in 2024-25. (2023-24: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2024-25. (2023-24: nil).

Governance Statement for the year ended 31 March 2025 (continued)

Conflicts of Interest

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

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. There was no gifts and hospitality declared by Board members in 2024-25. (2023-24: nil).

Freedom of Information and Data Management

NIMC received three requests under the Freedom of Information Act during 2024-25 (2023-24: nil). These were around banking and insurance providers, pest infestation, and film and television. They were all answered within the one calendar month timescale required.

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with General Data Protection Regulation (GDPR). No issues concerning data loss or personal data related incidents occurred during the year (2023-24: nil).

Safeguarding Children and Young People

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

Review of Effectiveness

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

In March 2025, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

The NIAO Effective Audit and Risk Assurance Committees Good Practice Guide and checklist were sent to members of ARAC in March 2025. There will also be an information session with a representative of NIAO at the June 2025 ARAC meeting to discuss responsibilities expected from the Committee members.

Governance Statement for the year ended 31 March 2025 (continued)

Quality of Information

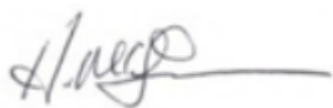
Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2024-25 Annual Assurance Report. There were no significant weaknesses arising this year.

Conclusion

The information provided above gives an understanding of the internal control structure and stewardship of NIMC operating in the 2024-25 year up to date of approval of the annual report and accounts. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by NIMC are satisfactory.



Heather McGuicken
Accounting Officer
DATE: 28/08/2025

Membership of the Northern Ireland Museums Council at 31 March 2025

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 85 members as of 31 March 2025 (2023-24: 81). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Benefits of NIMC Membership

Becoming a member of NIMC offers a range of valuable benefits, including:

- Digital copies of *Museum Beat* and our *Newsletter*, with information about the latest news, events, training opportunities, and job vacancies across the museum sector.
- Significant savings on high-quality training courses designed to support professional development.
- Dedicated assistance and advice from experienced NIMC staff to support museum needs.
- A variety of networking and learning events hosted by NIMC and partners, connecting professionals from across the region.

Membership Fees

Membership fees are reviewed annually by the NIMC Board. In recent years, fees have remained unchanged, reflecting NIMC's limited resources and the absence of a dedicated grants programme. Current funding constraints have also impacted the development of projects that directly support museums and their collections.

Membership fees are subsidised by the Council and any funding secured assists to cover general costs and helps NIMC to meet KPI 5 to secure at least 10% non-grant-in-aid funding and show the Council is a financially sustainable and resilient organisation. In 2024-2025, membership fee income was £14,147. Membership fees are reviewed annually and as NIMC did not meet KPI 5 this year, this will be taken into account at the next review.

Museum Members

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

- Ards and North Down Borough Council (North Down Museum)
 - Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Craigavon Museums at the Barn, and F. E. McWilliam Gallery and Studio)
 - Armagh Observatory
 - Armagh Robinson Library and No. 5 Vicar's Hill
 - Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
 - Derry City and Strabane District Council (Tower Museum)
 - Downpatrick and County Down Railway
 - Fermanagh and Omagh District Council (Fermanagh County Museum)
 - Garvagh Museum
 - HMS Caroline
 - The Linen Hall
 - Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
 - Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
 - Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
 - Northern Ireland War Memorial Museum
 - Police Museum
 - Whitehead Railway Museum of Railway Preservation Society of Ireland
 - Royal Irish Fusiliers Museum
-

Membership of the Northern Ireland Museums Council at 31 March 2025 (continued)

- The National Trust (Ards House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Siege Museum
- The Somme Association (Somme Museum)

Membership fees for museum members is:

- For museums with a turnover up to £25,000 per year – £115/year
- For museums with a turnover of £25,000 – £75,000 per year – £230/year
- For museums with a turnover over £75,000 per year – £345/year

Supporting Members

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

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

Membership fees for supporting members is £175/year

Associate Members

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

There are currently 48 Associate Members.

Membership fees for museum members is:

- Individual – £35/year
 - Corporations and Institutions – £115/year
-

Accountability Report

Losses and special payments (audited information)

Losses Statement

NIMC had no losses (2023-24: £nil) exceeding £250,000. There was no bad debt / membership income write offs during 2024-25 (2023-24: nil).

Special Payments

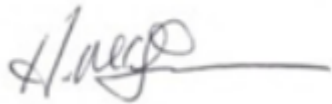
NIMC had no special payments (2023-24: nil) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2025 (2023-24: nil).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2023-24: nil).



Heather McGuicken
Accounting Officer
DATE: 28/08/25

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council for the year ended 31 March 2025 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standards including Financial Reporting Standard (FRS) 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing Report, and Accountability Report that is described in these reports as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of NIMC's affairs as at 31 March 2025 and of its total incoming resources and expenditure of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Companies Act 2006.

Opinion on regularity

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

Basis for opinion

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

My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that NIMC'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 NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors.

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

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

Responsibilities of the Directors and Accounting Officer for the financial statements

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

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

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements, in accordance with the Companies Act 2006, 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;
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by NIMC 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 Companies (Public Sector Audit) Order (Northern Ireland) 2013.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
 - completing risk assessment procedures to assess the susceptibility of NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
 - engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
-

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

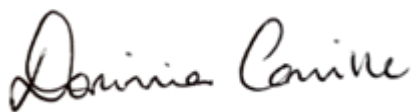
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have 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
8 September 2025

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	264,000	5,000	269,000	303,135
Charitable activities	4	1,613	-	1,613	3,217
Other trading activities	5	<u>53,376</u>	<u>-</u>	<u>53,376</u>	<u>13,743</u>
TOTAL INCOME		<u>318,989</u>	<u>5,000</u>	<u>323,989</u>	<u>320,095</u>
EXPENDITURE ON:					
Charitable activities	6	<u>(321,784)</u>	<u>(10,963)</u>	<u>(332,747)</u>	<u>(354,710)</u>
Total Expenditure		<u>(321,784)</u>	<u>(10,963)</u>	<u>(332,747)</u>	<u>(354,710)</u>
NET INCOME/ (EXPENDITURE)	9	(2,795)	(5,963)	(8,758)	(34,615)
TRANSFERS BETWEEN FUNDS		119	(119)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>6,270</u>	<u>12,378</u>	<u>18,648</u>	<u>53,263</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,594</u>	<u>6,296</u>	<u>9,890</u>	<u>18,648</u>

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

All of the above amounts relate to continuing activities.

Balance sheet

	Note	2025 £	2024 £
Fixed assets:			
Intangible assets	12	6,210	12,358
Tangible assets	13	1,387	4,367
Current assets			
Debtors	14	12,351	23,992
Cash at bank		<u>59,251</u>	<u>51,874</u>
Total current assets		71,602	75,866
Liabilities			
Creditors: Amounts falling due within one year	15	(69,309)	(73,943)
Net current assets		<u>2,293</u>	<u>1,923</u>
Total assets less current liabilities		<u>9,980</u>	<u>18,648</u>
Total net assets		<u>9,890</u>	<u>18,648</u>
The funds of the charity			
Restricted income funds	16	6,296	12,378
Unrestricted funds	17	<u>3,594</u>	<u>6,270</u>
Total charity funds		<u>9,890</u>	<u>18,648</u>

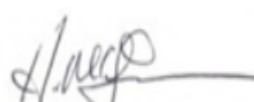
It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector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

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

These financial statements have been approved by the Board of Directors on 28 August 2025 and signed on its behalf by:



Nora Douds
Chair



Heather McGuicken
Director

Company registration: NI027735

Statement of Cash Flows

	Note	2025 £	2024 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	7,377	(29,210)
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		-	-
Payments to acquire intangible fixed assets		<u>-</u>	<u>-</u>
Net cash outflow from capital expenditure		<u>-</u>	<u>-</u>
INCREASE / (DECREASE) IN CASH	24	<u>7,377</u>	<u>(29,210)</u>

The notes on pages 50 to 63 form part of these financial statements

Notes to the financial statements

1. NATURE OF ORGANISATION

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

2. ACCOUNTING POLICIES

Basis of preparation

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

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

Incoming resources

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

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

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

Resources expended

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

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

Fund accounting

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

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

Designated funds

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

Intangible fixed assets

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

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

Website	- Amortised over 3 years

Fixed assets

Tangible fixed assets are stated at valuation.

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

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

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

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

Pension scheme arrangements

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

Reserves

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

Holiday Pay

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

3. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants receivable				
DFC grant-in-aid	264,000	-	264,000	226,000
DFC Access & Inclusion	-	-	-	68,854
Museum Development UK	-	5,000	5,000	4,881
Wild Escape	-	-	-	2,400
Thrive	-	-	-	1,000
	<u>264,000</u>	<u>5,000</u>	<u>269,000</u>	<u>303,135</u>
Total 2024	<u>227,000</u>	<u>76,135</u>	<u>303,135</u>	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Training income	<u>1,613</u>	<u>-</u>	<u>1,613</u>	<u>3,217</u>
	<u>1,613</u>	<u>-</u>	<u>1,613</u>	<u>3,217</u>
Total 2024	<u>3,217</u>	<u>-</u>	<u>3,217</u>	

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Memberships	14,147	-	14,147	13,410
Other income	<u>39,229</u>	<u>-</u>	<u>39,229</u>	<u>333</u>
	<u>53,376</u>	<u>-</u>	<u>53,376</u>	<u>13,743</u>
Total 2024	<u>13,743</u>	<u>-</u>	<u>13,743</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants awarded	-	4,815	4,815	80,292
Project costs	22,952	-	22,952	3,840
Training costs	2,493	-	2,493	3,654
Membership fees	903	-	903	1,059
Staff training	830	-	830	300
Wages and salaries	148,345	-	148,345	147,497
Employer's N.I. Contributions	11,042	-	11,042	9,376
Staff pension costs	51,915	-	51,915	43,597
Support costs (Note 7)	20,595	6,148	26,743	27,062
Governance costs (Note 8)	<u>62,709</u>	<u>-</u>	<u>62,709</u>	<u>38,033</u>
	<u>321,784</u>	<u>10,963</u>	<u>332,747</u>	<u>354,710</u>
Total 2024	<u>263,856</u>	<u>90,854</u>	<u>354,710</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Insurance	667	-	667	620
Telephone	556	-	556	571
Computer and software	12,127	-	12,127	8,414
Printing and stationery	828	-	828	8
Travel and subsistence	1,411	-	1,411	430
Bank charges	11	-	11	(24)
Sundry expenses	-	-	-	599
Depreciation and amortisation	2,980	6,148	9,128	10,150
Professional fees	<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>6,294</u>
	<u>20,595</u>	<u>6,148</u>	<u>26,743</u>	<u>27,062</u>
Total 2024	<u>18,900</u>	<u>8,162</u>	<u>27,062</u>	

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	7,970	-	7,970	6,235
Accountancy fees and internal audit	20,044	-	20,044	11,500
Audit fees	29,400	-	29,400	20,300
Board meeting & member expenses	684	-	684	105
Company governance costs	2,134	-	2,134	-
Secondment	2,477	-	2,477	-
Design of annual report	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107)</u>
	<u>62,709</u>	<u>-</u>	<u>62,709</u>	<u>38,033</u>
Total 2024	<u>38,033</u>	<u>-</u>	<u>38,033</u>	

9. NET INCOME

This is stated after charging:

	2025 £	2024 £
Staff pension contributions	53,654	44,873
Depreciation and amortisation	9,128	10,150
Auditors' remuneration: - audit of the financial statements	<u>29,400</u>	<u>20,300</u>

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2025 £	2024 £
Wages and salaries	153,990	152,008
Social security costs	11,628	9,825
Other pension costs	<u>53,654</u>	<u>44,873</u>
	<u>219,272</u>	<u>206,706</u>

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £112 (2024 – £105).

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

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

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

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

For 2024-25 employers' contributions of £53,654 were payable to the NICS pension arrangements flat rate of 34.25% of pensionable pay, for all salaries (2023-24: £44,873 at one of three rates in the range 28.7% to 34.2%)

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil were paid to one or more of the panel of two appointed stakeholder pension providers (2023-24: £nil). Employer contributions are age-related and range from 8% to 14.75% (2023-24, 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% (2023-24 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2023-24: £nil).

Particulars of employees:

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

	2025 No	2024 No
Number of staff	4	4

One employee received remuneration of more than £60,000 during the year (2023-24 – nil).

Notes to the financial statements (continued)

11. TAXATION

The Museums Council is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

The Museums Council is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Computer Software £
VALUATION	
At 1 April 2024	18,445
Additions	-
Disposals	-
At 31 March 2025	-
AMORTISATION	
At 1 April 2024	6,087
Amortisation charge for the year	6,148
Eliminated on disposal	-
At 31 March 2025	<u>12,235</u>
NET BOOK VALUE	
At 31 March 2025	<u>6,210</u>
At 31 March 2024	<u>12,358</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2024	29,256	40	6,484	35,780
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>29,256</u>	<u>40</u>	<u>6,484</u>	<u>35,780</u>
DEPRECIATION				
At 1 April 2024	24,889	40	6,484	31,413
Charge for the year	2,980	-	-	2,980
Eliminated on disposal	-	-	-	-
At 31 March 2025	<u>27,869</u>	<u>40</u>	<u>6,484</u>	<u>34,393</u>
NET BOOK VALUE				
At 31 March 2025	<u>1,387</u>	<u>-</u>	<u>-</u>	<u>1,387</u>
At 31 March 2024	<u>4,367</u>	<u>-</u>	<u>-</u>	<u>4,367</u>

Notes to the financial statements (continued)

14. DEBTORS

	2025 £	2024 £
Trade debtors	9,900	551
Accrued income	23	20,728
Prepayments	<u>2,428</u>	<u>2,713</u>
	<u>12,351</u>	<u>23,992</u>

15. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,827	3,936
Short-term compensated absences (holiday pay)	5,015	4,286
Taxation and social security	19	3,449
Other creditors	724	464
Deferred income	185	22,657
Accruals	<u>57,539</u>	<u>39,151</u>
	<u>69,309</u>	<u>73,943</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2025 £
Esme Mitchell Trust	7	-	-	-	7
Museum	13	5,000	(4,815)	(119)	79
Development UK					
DFC Capital –	<u>12,358</u>	<u>-</u>	<u>(6,148)</u>	<u>-</u>	<u>6,210</u>
Website					
	<u>12,378</u>	<u>5,000</u>	<u>(10,963)</u>	<u>(119)</u>	<u>6,296</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Esme Mitchell Trust Museum	1,607	-	(1,600)	-	7
Development UK	-	4,881	(4,868)	-	13
Wild Escape	-	2,400	(2,400)	-	-
Capital Fund	1,171	-	(2,075)	904	-
DFC Capital – Website	25,000	-	(6,087)	(6,555)	12,358
DFC Access & Inclusion	-	68,854	(68,854)	-	-
NLHF – Climate Change Initiative	<u>4,688</u>	<u>-</u>	<u>(4,970)</u>	<u>282</u>	<u>-</u>
	<u>32,466</u>	<u>76,135</u>	<u>(90,854)</u>	<u>(5,369)</u>	<u>12,378</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2025 £
Unrestricted income funds	<u>6,270</u>	<u>318,989</u>	<u>(321,784)</u>	<u>119</u>	<u>3,594</u>

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Unrestricted income funds	<u>20,797</u>	<u>243,960</u>	<u>(263,856)</u>	<u>5,369</u>	<u>6,270</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Intangible assets	-	6,210	6,210	12,358
Tangible assets	1,387	-	1,387	4,367
Net current assets/(liabilities)	<u>2,207</u>	<u>86</u>	<u>2,293</u>	<u>1,923</u>
	<u>3,594</u>	<u>6,296</u>	<u>9,890</u>	<u>18,648</u>

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS

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

Liquidity Risk

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

Credit Risk

NIMC is not exposed to any material credit risk.

20. GUARANTOR

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

21. ULTIMATE CONTROLLING PARTY

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

22. RELATED PARTY TRANSACTIONS

NIMC is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, NIMC received a £5,000 grant from MDUK Art Fund for Playful Museums Grants. Nine grants of up to £500 were handed out and one grant of £90 was handed out for membership to the Play Resource Centre.

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

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Playful Museums Grant (supported by MDUK Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Tower Museum	Living Art - meet the stories behind the art	£500.00		
Mid-Antrim Museum	Deadly dragons at Ballymena Castle	£443.00		
Coleraine Museum	On the Farm	£500.00	Sarah Carson	Causeway Coast & Glens Council
Armagh Robinson Library & No5 Vicar's Hill	Under a Tree	£462.90		
Linen Hall Library	Rita agus an Dineasár - an 'imagination workout' with Máire Zepf	£500.00		
Fermanagh County Museum	Play Days	£490.00	Cllr. John McClaughry	Fermanagh & Omagh District Council
Ballymoney Museum	Wee Critters on Safari	£500.00	Sarah Carson	Causeway Coast & Glens Council
Railway Preservation Society NI	Choo Choo time with Moo Music	£500.00		
Armagh County Museum	Art, Rhythm and Rhyme for Under 5's	£500.00	Sean Barden and Alderman Paul Greenfield	Armagh, Banbridge Craigavon Council
NI War Memorial	Play Resource Membership	£90		
			TOTAL	£4,485.90

Notes to the financial statements (continued)

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

	2025 £	2024 £
Net incoming resources before transfers	(8,758)	(34,615)
Depreciation and amortisation	9,128	10,150
Decrease/(increase) in debtors	11,641	(16,972)
(Decrease)/increase in creditors	(4,634)	12,227
Net cash outflow from operating activities	<u>7,377</u>	<u>(29,210)</u>

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

	2025 £	2024 £
(Decrease)/increase in cash in the period	<u>7,377</u>	<u>(29,210)</u>
Change in net funds	7,377	(29,210)
Net funds at 1 April 2024	<u>51,874</u>	<u>81,084</u>
Net funds at 31 March 2025	<u>59,251</u>	<u>51,874</u>

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2024 £	Cash flows £	31 March 2025 £
Cash at bank	<u>51,874</u>	<u>7,377</u>	<u>59,251</u>

26. LOSSES AND SPECIAL PAYMENTS

	2025 £	2024 £
Bad debt/membership income written off in current year	<u>-</u>	<u>-</u>

27. CONTINGENT LIABILITIES

NIMC is a named respondent in an employment tribunal claim where a liability has not yet been established and cannot be quantified.

28. GOING CONCERN

DfC has provided an indicative resource budget allocation for NIMC for 2025-2026 of £279,000 with an additional capital funding allocation of £110,000 for a Local Museums Collections Fund and a Local Museums Small Capital Grants Programme. There is no longer a going concern that NIMC will not be able to meet operational costs in the upcoming financial year. The funding concern is that this additional resource is non-recurrent. In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

Notes to the financial statements (continued)

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

ADDITIONAL DISCLOSURES REQUIRED BY FReM

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

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

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

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

Statement of Financial Activities prepared under FReM

	2025 £	2024 £
Income and endowments from:		
Donations & legacies	5,000	77,135
Charitable activities	1,613	3,217
Other trading activities	<u>53,376</u>	<u>13,743</u>
Total incoming resources	<u>59,989</u>	<u>94,095</u>
Resources expended:		
Charitable activities	<u>332,747</u>	<u>354,710</u>
Total resources expended	<u>332,747</u>	<u>354,710</u>
Amount transferred to reserves	(272,758)	(260,615)
Analysis of Reserves prepared under FReM		
Balance at 1 April 2024	18,648	53,263
Grant in aid received in year	264,000	226,000
Net operating cost for year	<u>(272,758)</u>	<u>(260,615)</u>
Balance at 31 March 2025	<u>9,890</u>	<u>18,648</u>



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*Cover image: Exhibition at
Fermanagh County Museum.
Photograph by Neil Keery
(2023)*



Accounts



Annual Report 2023-24

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2024

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Julie Andrews (Vice-Chair)
Paul Allison
Jayne Clarke
Dr. Leonie Hannan (resigned 4 July 2023)
Mark Kennedy (resigned 7 July 2023)
Brona Moffett
Kelly Robinson (resigned 4 July 2023)
Nuala Toman
Roisin Doherty (resigned 13 Mar 2024)
Cllr. Karen Douglas (resigned 8 Nov 2023)
Cllr. Christine Creighton (appointed 8 Nov 2023)
Cllr. John McClaughry (appointed 10 Nov 2022)
Cllr. Kevin Savage (appointed 26 Sept 2023)
Prof. Elizabeth Crooke (appointed 5 Sept 2023)
Matthew McMahon (appointed 14 Sept 2023)
Jessica Hoyle (appointed 26 Sept 2023)

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT17 1EU

Bankers

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

Company Secretary

Dr. Johnathan Dalzell

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nuala Toman
Brona Moffett
Paul Allison

Grants Committee

Nuala Toman (Chair)
Simon Hunter - co opted
Jessica Hoyle (appointed 26 Sept 2023)
Prof. Elizabeth Crooke (appointed 20 Sept 2023)

Business Planning Committee (Suspended for 12 months from 26 Sept 2023)

Nora Douds (Chair)
Roisin Doherty (resigned 13 Mar 2024)
Jayne Clarke

Accounting Officer

Dr Johnathan Dalzell

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Registered Company Number

NI027735

Non-Executive Director's Report

It is often said that the only constant is change. Certainly, the last few years have seen an unexpected amount of turmoil, from Brexit to the Covid-19 pandemic and war in Ukraine, all of which have had an impact on the economy and how people live their lives. Museums have not been immune to the effects of these upheavals. The increased cost of living as seen in higher fuel and energy prices, materials and transport costs, has also impacted the financial sustainability of our museums.

Despite these challenges, our local museums continue to innovate and adapt. They are embracing digital transformation by developing creative programming, inclusive exhibitions, and interactive experiences to appeal to a broader demographic. Additionally, they are addressing their environmental impact through sustainable practices and continue to explore the presentation of cultures and histories in collections and exhibitions. At the heart of our society, our museums continue to strengthen relationships and engagement with local communities.

The role of NI Museums Council as a supporting agency to the museums sector has never been more vital and we must continue to advocate for our member museums. No matter the challenges facing our society, museums are indispensable, enriching our communities by preserving our heritage, serving as educational centres, inspiring creativity, promoting cultural understanding, and contributing to economic and social well-being.

NI Museums Council's ability to fulfil this role for the sector is becoming increasingly difficult due to ongoing budgetary challenges. In these uncertain times, we remain committed to supporting the sector to deliver on our key aims and objectives, constantly seeking to add value to our members, despite challenging budget positions. In 2023, we launched our Museums Trend Survey and we look forward to sharing the insights gathered, to prove the intrinsic value of our sector later in 2024.

As I reflect on the past year, I am proud of how NI Museums Council supports our sector. The newsletters published throughout the year have shone the light on accreditation, delivery of successful programmes, including Global Voices Local Choices, Wild Escape and Playful Museums, our training programmes and sectoral engagement through the Let's Talk events and Audit and Access grants. These publications showcased and celebrated the inspiring exhibitions, events and programmes delivered by our member museums, highlighting just how innovative and creative our sector continues to be.

Thank you to the Department for Communities, Art Fund, and Esmeé Fairbairn Foundation for their financial support, allowing us to deliver for our vibrant museums sector.

Finally, I would offer my thanks to our team and board who have been working hard to ensure that we continue to achieve our aims, whilst maintaining the quality of service we provide to museums across our region – continuity through change.

Nora Douds
Chair

Signed: 

Date: 27/06/2024

Report of the Directors for the year ended 31 March 2024

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2024.

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

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

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

NIMC's functions include the following:

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

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

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

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

Report of the Directors for the year ended 31 March 2024 (continued)

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

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

NIMC measured its performance during 2023-24 with nine Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2023-24
1.	Local museums maintain and enhance their standards. Assess accreditation applications within a six-month timeframe.	90%	100%
2.	Local museums develop new projects and programmes to engage visitors. Administer at least five grants to local museums.	5	13
3.	Engaged and informed members, stakeholders and public. Maintain the digital engagement portfolio (newsletters, bulletins and social media channels).	15	17
4.	A skilled and knowledgeable museum workforce. Secure 150 participants in training and shared learning events.	150	327
5.	NIMC is a financially sustainable and resilient organisation. Secure at least 10% non grant-in-aid funding	10% (£23.3k)	32.8% (£76,460k)
6.	Local museums are supported to improve education and learning outcomes for visitors. Support at least three local museums to map and develop their current educational programme.	3	3
7.	A skilled and knowledgeable NIMC staff, to better support our members. NIMC staff attended at least four professional development events	4	26
8.	Research that supports and develops the local museum sector. Undertake and publish the Museum Trends Survey Report.	Report published	Ongoing, anticipated Sept 2024
9.	Effective advocacy to ensure a well-supported and resilient local museum sector. Undertake at least five advocacy actions.	5	7

Report of the Directors for the year ended 31 March 2024 (continued)

Public Benefit Statement

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

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

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

2023-24 Performance

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

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

NIMC worked with museums over the course of 2023-24 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

The Wild Escape

'The Wild Escape' project began in 2022-23 and completed within the 2023-24 financial year. NIMC supported the delivery of The Wild Escape activities at four local museums through funding from Art Fund. The UK-wide participatory project engaged children with the UK's natural environment, drawing inspiration from the art and objects in museums and the creative and learning opportunities that they offer. The project cumulated in a weekend of activities across the UK for all ages on Earth Day (Saturday 22 April 2023), demonstrating the sector's response to urgent challenges facing our environment, and a positive call to action.

Five grant applications were received and awarded in 2022-23. A total of £8,141.25 was accrued and paid to four grantees on project completion in May 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

The funded projects established and strengthened connections with nearby primary schools and families, directly engaging **689 active participants**. One of the most impactful outcomes of the project relates to the relationship building it enabled; museums worked with new partners including the National Trust, Belfast Zoo, World of Owls and Forage Ireland as well as various schools. A case study on the project was published in the September 2023 Newsletter.

Communications

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters, mailshots, social media channels and website news articles:

- 'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; ten issues of Museum Beat were issued in 2023-24.
- One 'Opportunities and Support Bulletin' was circulated containing training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. After March 2023, the 'Opportunities and Support Bulletin' was amalgamated into the 'Museum Beat' email to make it more convenient for our members.
- NIMC sent 40 emails to its mailing list containing information about deadlines, training, events and membership opportunities.
- The NIMC Newsletter is targeted at a variety of stakeholders, including members and non-members. Four Newsletters were issued in 2023-24, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The NIMC Newsletter has now opened to accept submissions from students, museums, galleries and heritage organisations who want to showcase their projects, expanding the breadth and quality of content for readers.
- NIMC maintained four social media channels in 2022-23 (Facebook, Instagram and Twitter/X and LinkedIn), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week. An organisational LinkedIn account was also established.

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

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

Over the course of 2023-24, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Report of the Directors for the year ended 31 March 2024 (continued)

Playful Museums

The 8th Playful Museums Festival ran during February 2024. The festival has an early years focus, helping museums to engage with children under five and their carers.

The Playful Museums grant programme was funded by NIMC and an Art Fund grant to Museums Development UK, of which NIMC is a member organisation. Local museums could apply for grants up to £500 to fund projects that met the developmental needs of babies, toddlers and/or pre-schoolers under the age of five.

The 2023-24 programme included development of sensory spaces, baby sensory sessions, outreach, onsite workshops, storytelling, music and play.

Grant Support

Grants were awarded to help museums deliver a range of activities at the following museums:

Museum	Project Name	Amount Awarded
North Down Museum	Bear Hugs	£500.00
Tower Museum	Children's Reading and Sensory Space	£444.30
Mid Antrim Museum	The Crafty Castle Cat	£355.00
Ballymoney Museum	Growing with your Teddy Bear	£500.00
Armagh Robinson Library & No5 Vicar's Hill	Rhymetime	£490.00
Linen Hall	A Belfast Fairytale: A storytelling and crafting session	£495.00
Fermanagh County Museum	Messy Museum Mondays	£420.00
NI War Memorial	Developing a storytelling workshop and story bag	£500.00
The Argory - National Trust	Child Development in the Lightbox	£500.00
	Total	£4,204.30

The implementation of these projects led to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms which are due to be completed and returned by 31 May 2024.

Young at Art Workshop

NIMC subsidised a drop-in workshop activity designed and delivered by Young at Art (YAA). Museums were asked to submit expressions of interest and confirm that they had the space to accommodate YAA on the specified dates. Museums were asked to explain how this workshop would align with their goals and how it would help them in their early years work. Carrickfergus Museum was chosen as they clearly aligned the workshop with their strategic goals and outlined plans for a legacy beyond the festival.

Workshop content was designed as a collaboration between YAA and Carrickfergus Museum.

Museum Name	Expenditure Type	Cost
Carrickfergus Museum	Young at Art workshop	£750
	Total	£750

Report of the Directors for the year ended 31 March 2024 (continued)

Play Resource membership

NIMC funded membership to the Bryson group Play resource for two museums. Membership provides access to creative learning resources, information, support, and advice. Annual membership is open to groups working with children, young people and community groups. The membership was promoted on the NIMC website, social media channels and mailing lists. Museums were asked to submit expressions of interest.

The Membership Package offers access to:

- Free scrap materials, with unlimited visits to the scrap store
- Creative ideas & inspiration
- Access to the connecting through art programme
- Discounted room hire

Membership lasts for one year, which will allow the museums to continue their early years engagement beyond the duration of the festival in February.

Museum Name	Expenditure	Cost
Carrickfergus Museum	Play resource Membership	£90
Newry and Mourne Museum	Play resource membership	£90
	Total	£180

Aligned Festival Activity

The popularity of the festival since 2016-17 has led to it being an integral part of event programming across Northern Ireland. One museum chose to run two events in February 2024 as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The events happened at HMS Caroline and were promoted under the umbrella of the Playful Museums Festival.

Festival highlight summary:

- Grants: 9
- Overall events: 37
- Museums involved: 12
- Participants: Approx 737 including at least 420 children.
- Festival Video: [Playful Museums Festival 2024 - welcoming under 5s into our museums \(youtube.com\)](#)

Some museums were able to contribute internal funding to the festival. Others provided in kind contributions, including:

Number of staff involved in the project/ initiative	33
Number of hours staff contributed to the project/ initiative	190
Number of volunteers involved in the project/ initiative	6
Number of hours volunteers contributed to the project/ initiative	24

Report of the Directors for the year ended 31 March 2024 (continued)

Highlights from feedback (adults only):

- Over 85% of visitors had not visited the museum before.
- 100% of visitors strongly agree or agree that museums are playful places.
- 100% of people completing feedback strongly agree or agree enjoyed their visit.
- 100% of visitors strongly agree or agree their early years child enjoyed the visit.

The museums who received grants have until 31 May 2024 to submit their evaluation forms. This is to allow them to include long term impacts. However, in their project completion forms the museums indicated that there will be a legacy from the 2024 Festival, including:

- Tower Museum will continue their Playful Museums Festival programming from April 2024, one day per week with two sessions on the day.
- Armagh Robinson Library will be piloting a 'Bedtime Stories' activity for under 5s, in collaboration with Armagh ArKe Surestart. This took place on Wednesday 17 April 2024. The intention is to replicate this activity on a quarterly basis throughout the year. It is planned for the Railway Street Nursery School and Naíscoil na Caille to re-visit the Library for further Storytime Sessions, and to utilise the Storysacks and Big Books procured through the Playful Museums Fund.
- Ballymoney Museum will continue to develop workshops for both playgroups and schools with a variety of programming planned to coincide with an upcoming Safari Park exhibition and possible return of our Museum Minis summer week.

Global Voices, Local Choices

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

GVLC sought to deliver a creative new approach to decolonisation, involving marginalised communities to ensure that they have an opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection. The project partners worked with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, as well as the Ulster Museum.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds. The programme comprised a series of engagement workshops that culminated in wonderful exhibitions in each of the participant museums, of selected World Cultures objects chosen by the community groups, alongside their creative responses, interpretation, and reflections.

As well as hosting World Culture items from the National Museums NI collection, and developing their decolonisation practice, the local museums benefitted from building trusting relationships with their community participants, many of whom were very pleased to take part in a showcase and celebration event at Stormont on 28 October 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

Project evaluators gathered qualitative and quantitative data on the project and presented outcomes within their evaluation report. The final report identified the following highlights for partners, museums and participants:

- All parties agreed that the project developed strong relationships and there was much personal learning and discovery in response to the workshops and collections.
- Project partners thought that there was a better understanding of decolonisation practice, and there was now a clear process established to support future efforts.
- Museums established wider community connections and learned from the group participants.
- Project participants thought the project created space to meet and connect with others, and the learning and creative aspects were enjoyable.

In future months project partners will distil the many positive outcomes and learnings into a stakeholder report, ensuring that we can maximise impacts arising from this ground-breaking project.

Learning & Outreach Forum

NIMC partnered with the Irish Museums Association (IMA) in June 2023 to deliver the annual Education & Outreach Forum, which was hosted at the Law Society of Ireland in Dublin, attracting 65 attendees. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

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

Seven presentations were delivered during the day-long event, with three presentations from Northern Ireland museum professionals, covering topics related to intergenerational practice, community engagement and museum education programmes.

Link to 2023 programme: [Irish Museums Association- Irish Museums Association](#).

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

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

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2023-24.

Supporting Inclusivity - Access and Inclusion Grants

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

Report of the Directors for the year ended 31 March 2024 (continued)

Six applications were received in total, three were approved for funding by NIMC and DfC. The funding was provided by DfC and administered by NIMC.

Newry and Mourne Museum's funding facilitated the construction of a new reception area with low level counters with access for disabled visitors and staff. This includes a loop system for visitors with a hearing impairment, and seating with lumbar support for visitors.

Downpatrick and County Down Railway Museum were enabled to make improvements to the picnic area at the Inch Abbey Station as recommended in a recent access report. The ground was resurfaced for wheelchair access and four new picnic tables designed for wheelchair users were installed.

Ballymoney Museum used the funds to enable the implementation of two key recommendations put forward in their access report. The heavy entrance door to the museum was adapted to enhance it to become power assisted, improving physical access for those previously unable to independently use the door. The museum's permanent collection is housed within vertical glass cabinets, sensory access to the collection is curtailed by this method of display. The museum used funding to procure 20 tactile 3D models of collection items that visitors can hold and feel. They also produced a heritage trail using the museum's collection.

Applicant	Title	Grant Awarded
Newry & Mourne Museum	New reception area with disability access	£23,265
Downpatrick Railway Museum	Accessing our heritage railway	£25,695
Ballymoney Museum	Ballymoney's accessible heritage journey	£22,500
	Total	£71,460

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects and featured speakers from Northern Ireland, England, Wales and Scotland.

Title	Date	Number of Participants
Playful Museums 2023	18/05/2023	13
Student Placements	15/08/2023	8
Social Prescribing	21/11/2023	26
Curatorial and Workforce Diversity Programmes	19/03/2024	22
	TOTAL	69

Members Study Trips

In 2023-24 NIMC ran two members study trips. The aim of the study trips was to provide an opportunity for networking, peer sharing and to foster an environment for future collaborations.

The first trip was to Belfast City Cemetery Visitor Centre and featured discussions about National Lottery Heritage Fund project work, anti-social behaviour and vandalism, community work and issues with interpretation and language.

Report of the Directors for the year ended 31 March 2024 (continued)

The second trip was in Dublin and featured tours of the Museum of Literature Ireland (MoLI) and Kilmainham Gaol and a visit to the Irish Museum of Modern Art (IMMA). At Kilmainham Gaol delegates learnt about temporary exhibitions based on community collections. At MoLI delegates learnt about the award-winning learning and community programme and explored the modern interpretation.

Members were asked to provide expressions of interest in attending. NIMC picked delegates from different organisations and areas of expertise to ensure a wide range of learning opportunities for the sector.

Title	Date	Number of Participants
Belfast City Cemetery and Visitor Centre	17/08/2023	10
Dublin Study Trip	31/01/2024	17
	TOTAL	27

Annual Training Programme

During 2023-24 NIMC annual training programme was delivered through a combination of online and in-person skills-based sessions. 11 training sessions were attended by a total of 136 participants. In 2022-23, 17 online sessions were delivered and attended by 155 individuals. Many of these sessions were free to attend.

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

In Autumn 2023 NIMC partnered with the Irish Museums Association (IMA) to deliver two training days focused on evaluation. This was due to evaluation being identified as a key area for development in the sector by both NIMC and the Irish Museums Association.

NIMC and IMA split the cost of a trainer presenting two evaluation-based topics across two dates. Both training events were free to access for NIMC and IMA members.

Title	Date	Number of Participants
Intro to SPECTRUM	23/05/2023	12
Understanding Environmental Data (in person)	09/06/2023	4
Rethinking Cataloguing	15/06/2023	17
Understanding Environmental Control (in person)	28/06/2023	7
ACSONI Anti-Racism Training (in person)	26/06/2023	7
Evaluation and Monitoring Frameworks	12/09/2023	23
3Rs of Volunteer Management	20/09/2023	6
Evaluation- Developing and Impact Plan	28/09/2023	23
Applying to Funders	17/10/2023	10
SEND in Museums	05/12/2023	11
Queer Possibility (in person)	14/12/2023	16
	TOTAL	136

Report of the Directors for the year ended 31 March 2024 (continued)

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

Museum Accreditation

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England (ACE); Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. DfC internal audit reviewed NIMC's administration of the Museum Accreditation Scheme in 2023-24, arriving at a satisfactory outcome, with no associated findings. Throughout the year NIMC attended Accreditation Partner meetings, Panel meetings, and contributed to the review of the UK Accreditation Guidance.

During 2023-24 pipeline cases that remained from the pandemic pause were completed. The Accreditation cycle of returns was then reinstated according to the schedule agreed between NIMC and Arts Council England, based on the original five year cycle. The first batch of eight museums were invited in December 2022 to make Accreditation Returns by the end of June 2023. Three of the invited museums were granted deadline extensions to October 2023. Once received, applications were reviewed and assessed as follows:

- The Police Museum made a return based on required actions from their Provisional Accreditation, were assessed, and subsequently awarded Full Accreditation.
- The Siege Museum applied for the first time, was assessed, and received Full Accreditation.
- HMS Caroline also applied for the first time, as they are governed by National Museums of the Royal Navy, they were assessed by ACE as a National Museum and received Full Accreditation.
- Museum at the Mill and Craigavon Museum were removed from the scheme due to closure.
- Sentry Hill was removed from the scheme due to no return provided for Required Actions and disengagement with the scheme.
- Return applications from NI War Memorial, North Down Museum, and Armagh County Museum, were assessed, and these museums retained Full Accreditation.
- Return applications from the Inniskillings Museums and Royal Irish Fusiliers Museum were assessed, and status changed to Provisional Accreditation. Returns against their required actions are to be submitted in 6 and 12 months respectively.
- An eligibility questionnaire was received on behalf of Arthur Cottage, upon assessment it was confirmed eligible and given Working Towards Accreditation status.
- One further eligibility questionnaire was received from Benburb Priory Library and Museum, which is currently under review.
- The cycle of assessments will continue into 2024-25.

Currently there are 42 accredited museums in the scheme, 36 of which are local museums holding Full Accreditation and two holding Provisional Accreditation status. There are two local museums with an eligible status that are 'Working Towards Accreditation'.

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2023-24. This mostly focused on accreditation, training and information regarding conservation and other specialist services.

Report of the Directors for the year ended 31 March 2024 (continued)

Specific examples included: providing guidance to the Siege Museum, Police Museum, the Regimental Museums, and Newry, Mourne and Down Museums on matters pertaining to accreditation; providing advice on eligibility to Arthur Cottage, Ulster Aviation Society, Benburb Priory and Conway Mill; and delivery of the Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

NIMC provided three onsite consultations with museums relating to their schools, learning and/or early years programming. These museums were HMS Caroline, NI War Memorial (NIWM) and the Argory (National Trust). The Development Officer interviewed staff, explored learning and public spaces and reviewed the learning and community programmes. Following the visits and interviews, a consultation report was provided, including a range of strategic and operational recommendations to improve service provision. The Learning Officer at NIWM did not feel confident working with early years. During the consultation, the Development Officer made suggestions about gallery changes that would increase safety and mitigate sensory issues. The NIWM Learning Officer requested a shadowing exercise to explore how to introduce wartime topics to an under 5. A Development Officer visited the museum with their own child to help the NIWM Learning Officer build confidence and to explore the early years curriculum, learning styles and physical needs of under 5s.

Esmé Mitchell Trust - Collecting for the Future

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

Collecting for the Future supports accredited museums to acquire:

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

Two final applications were received during 2023-24, and funding was approved for both applicants.

Museum	Purchase	Amount Awarded
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay.	£1,000
Irish Linen Centre and Lisburn Museum	258 point papers from the factory of Ewart Liddell, Donaghcloney, Co. Down	£600
	TOTAL	£1,600

Report of the Directors for the year ended 31 March 2024 (continued)

Re:Model Phase 2

NIMC was selected to participate in the Thrive programme Re:Model Phase 2, which aimed to build organisational resilience within the heritage sector by matching participant organisations with mentors that will undertake a body of work in conjunction with the organisation. Starting in February 2023, the NIMC team met monthly the CEO of Thrive to review aspects of NIMC's service provision. The goal was to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year. Involvement in the programme led to an improved relationship with Thrive, as well as recommendations on streamlining communications, and project evaluations.

5. Museums contribute to economic and social recovery.

Advocacy

Advocacy is a critical function of NIMC, underpinning a well resourced and productive local museum sector in Northern Ireland. A series of Advocacy Goals was developed in 2023-24, with the aim of developing and promoting public benefits arising from NIMC and museum members:

1. **Protect, value and invest in local museums.** We want Government and Local Authorities to be good stewards of museum heritage assets and to maximise their value to the public through appropriate levels of long-term investment, protection and support.
2. **Develop a new Museums Policy.** There is a need to thoroughly review and redevelop a Museums Policy that is ambitious, innovative and recognises museums as critical agents for societal change. NIMC will work with stakeholders to ensure that a new Museums Policy is developed following extensive consultation and co-creation.
3. **Invest in Research.** NIMC will make the case for a fully-funded research programme to assess and develop the impact of museums in delivering public benefits for all in Northern Ireland.
4. **Support NIMC and museums to deliver public benefits.** The NIMC budget has suffered from significant year on year cuts, which now means that the organisation is operating on a core deficit budget. This is not sustainable and limits sectoral growth. We will seek the necessary uplifts to NIMC budgets to ensure that we are able to support the sector.
5. **Formally integrate local heritage throughout the Northern Ireland curriculum.** By leveraging local assets, and partnerships between schools and museums, the curriculum could be enriched to support community building and social cohesion.

Significant progress was made on two of the five advocacy goals. In April 2024, it was announced that DfC had begun to consult in preparation for the development of a new Museums Policy. This is particularly important to NIMC and our museum members, as an agreed policy position will ensure that form can follow function should NIMC become involved in the ongoing Arm's Length Body Review.

Advocacy Goal 5 (Formally integrate local heritage throughout the Northern Ireland curriculum) was adopted by the Independent Review of Education in Northern Ireland, featuring in the final report (Investing in a Better Future – Volume 2, item 2.115). This recommendation was made directly by NIMC to the Independent Review of Education, within a consultation meeting of the Culture, Arts and Heritage Strategy Taskforce, underpinning a recommendation for new policy:

Report of the Directors for the year ended 31 March 2024 (continued)

“...museums and local heritage assets can be used to build upon and enrich the existing curriculum, but they could do more to educate local learners about cultural heritage; this would help to build community, a sense of identity and social cohesion. Local heritage should be formally integrated throughout the curriculum (a new policy is required). This may engage more learners including disadvantaged learners and allow them to connect with their local community” (Investing in a Better Future, Independent Review of Education).

Having this recommendation made firmly within both the Culture, Arts and Heritage Strategy, and the Independent Review of Education in Northern Ireland, provides us with a firm foundation from which to lobby Government for a new policy impetus.

The Museum Trends sectoral survey was launched in 2023-24 (to review the 2022-23 financial year), for the first time since 2015. The goal of reintroducing the survey was to underpin a data-driven advocacy programme through annual surveys. Survey outcomes will be published, and will inform the development of advocacy plans and goals for subsequent years. Museum Trends data will also support the development of a new Museums Policy.

Collaboration with the University Sector

NIMC continued to develop collaborative partnerships with the university sector throughout 2023-24. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

University Placements

NIMC sought to coordinate student placement opportunities for local museums by collating details of all opportunities and providing them by email, social media and via an online Let's Talk: Student Placement event.

The online event featured four talks. 'Cabinets of Curiosity' by Dr Elaine Farrell (Queen's University Belfast), 'MA Public History Student Internship Programme' by Becky Cruze (Queen's University Belfast), 'Insight Placement' by Joanne Doherty (Stranmillis University College) and 'Student Placement Programme' by Professor Elizabeth Crooke (Ulster University) and Sara Cathcart (MA Student, Ulster University).

NIMC listed available placement opportunities on the monthly Museum Beat emails and offered to liaise between interested museums and the universities. NIMC assisted one student from Stranmillis University College to secure a placement at NI War Memorial.

30 for 30 Membership Offer

To celebrate 30 years since the creation of the NIMC, a 30 for 30 membership offer was created in 2023-24.

The offer was open to students and/or those facing potential barriers to the sector related to disability, ethnicity, socio-economic background and/or gender identity or sexual orientation (LGBTQ+). Applicants were not required to provide details of these barriers, but those applying as a student were asked to show evidence of a student card or institutional email address.

Report of the Directors for the year ended 31 March 2024 (continued)

Applicants were provided with an individual membership for one year that provided access to full member benefits. The offer was promoted on the NIMC website, social media and mail outs. Information about the offer was sent to Ulster University, Queen's University Belfast and Stranmillis University College, to circulate amongst staff and students.

Throughout the year, reminders of the opportunity were sent to ensure that students in the new academic year were informed, and a Development Officer promoted the opportunity at a Museums Association (MA) - Museum Conversations event on how to advocate for your museum on Wednesday 20 September. Many of the applicants went on to attend Let's Talk's and free members-only training.

Evaluating and Improving Services

NIMC undertook reviews of existing areas of the business over the course of 2023-24 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23. The consultation and review process extended into 2024, with the final revised survey now completed and data analysis underway, with a final report to follow.

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

The following policies and procedures were updated in 2023-24:

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

Report of the Directors for the year ended 31 March 2024 (continued)

Connected

During 2023-24 NIMC maintained membership and active participation with relevant organisations to raise the national and international profile of NIMC and gain wider project and support opportunities for our members. NIMC was represented within a panel discussion at the MA Members meeting in June 2023. NIMC representatives attended the MA conference in-person and online in November 2023, and represented Northern Ireland at MA stakeholder events in February 2024. As well as collaborating with the Irish Museums Association on the Education and Outreach Forum in May 2023, NIMC delivered two joint evaluation training sessions for NIMC and IMA members. Development Officers also contributed to the ICOM UK conference planning steering group in preparation for the 2024 conference in Belfast. NIMC were consulted on the Sensational Museum project and supported the inclusion of Northern Ireland local museum professionals in their workshop on 12 January 2024.

NIMC continues to work with the Natural History Museum (NHM) Fixing Our Broken Planet programme to involve Northern Ireland local museums in their community of practice, including an in-person event in Northern Ireland in 2024. NIMC staff attended a visit to Armagh museums in early February 2024 with NHM representatives, to build relationships between NHM, NIMC and several local museums.

The Development Officer (Museums and Collections) continues to serve on the Museum Standard Programme for Ireland (MSPI), attending two panels per year and maintaining knowledge sharing between the accreditation schemes.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

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

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

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2023-24 through the Governance Statement which follows.

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

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 26 September 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

Statement of Directors' Responsibilities

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

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

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

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

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

Financial Review

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

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

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

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 to cover IT equipment and £8,000 towards the uplift in salaries. But this was not drawdown in the year. NIMC had £6,555 that was carried forward towards the current year budget due to underspend on the website grant. The total drawdown for 2023-24 was therefore £226,000.

Report of the Directors for the year ended 31 March 2024 (continued)

Plans for the Future

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

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

Personnel matters

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

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

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

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

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

Report of the Directors for the year ended 31 March 2024 (continued)

Political and Charitable Donations

NIMC made no political or charitable donations during the 2023-24 year (2022-23: nil).

Auditors

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

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

By order of the Board of Directors



Johnathan Dalzell
Accounting Officer

DATE: 27/06/24



Nora Douds
Chair

DATE: 27/06/24

Remuneration and Staffing Report

Remuneration Policy

NIMC is a Non-Departmental Public Body, and Arm's Length Body of the DfC. As such, it is subject to the pay remit for the Northern Ireland Civil Service (NICS), including senior civil servants (SCS), which is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the Northern Ireland public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023/24 has been finalised and is due to be paid in June 2024. The 2023/24 pay award for NICS industrial staff has also been finalised and is due to be paid in May 2024.

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

Service Contracts

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

Staff Profile, Turnover and Remuneration (audited)

During 2023-24 NIMC had four staff on payroll. At 31 March 2024 four staff were on payroll, comprising three females and one male. The profile of the Directors of the Company at that date was eight female and four male.

Staff turnover for the year 2023-24 was 0% (2022-23 was 75%).

The staff costs of NIMC during 2023-24 was as follows:

	2024	2023
	£	£
Wages and salaries	152,008	151,716
Redundancy	-	9,950
Social security costs	9,825	8,907
Other pension costs	44,873	41,327
	<u>206,706</u>	<u>211,900</u>

No remuneration was paid to the Board of Directors of the company. The total of Board of Directors' expenses reimbursed by the company during the year was £105 (2022-23: £478).

Remuneration and Staffing Report (continued)

Salary and pension entitlements

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

Total remuneration (audited)

	2023-24					2022-23				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits ¹ (to nearest £1,000)	Total ² £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
J Dalzell Chief Executive (From 01/05/22)	55-60	-	-	22	75-80	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)

¹The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

²Total remuneration for 2023-24 includes the accrued pay award.

Salary

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

Fair Pay Disclosures (Audited Information)

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

The banded remuneration of the highest-paid officer in NIMC in the financial year 2023-24 was £55,000 – £60,000 (2022-23; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2023-24	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	33,183	36,116	38,201
Pay ratio	1.7:1	1.6:1	1.5:1

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

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2023-24 (2022-23 £nil).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated

Remuneration and Staffing Report (continued)

by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration excludes the accrued pay award for 2023-24, as it has not yet been approved.

In 2023-24, no employees (2022-23; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £30,068 to £56,706 (2022-23; £20,141 to £52,026).

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

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

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

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

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	12.11%	5.37%
Highest paid director's salary and allowances	0.00%	0.00%

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/24 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
J Dalzell (Chief Executive)	0-5	0-2.5	51	34	11

NICS Pension arrangements

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvo pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who

Remuneration and Staffing Report (continued)

on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement

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

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

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

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

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

Remuneration and Staffing Report (continued)

will have chosen between membership of Premium or joining the Partnership Pension Account.

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

pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

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

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850	£160,964.99	7.35%
£160,965 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent T'ransfer 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

Remuneration and Staffing Report (continued)

to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values)

Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Compensation for Loss of Office (Audited)

No compensation was paid in the year.

Sickness Absence

NIMC had an overall sickness absence rate of four days lost per employee in 2023-24. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2023/24" report at Sickness Absence in the Northern Ireland Civil Service 2023/24 | Northern Ireland Statistics and Research Agency ([nisra.gov.uk](https://www.nisra.gov.uk)). Figures for the 2023/24 financial year will be published by the end of June 2024.

During 2023-24, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

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

In particular, NIMC:

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

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

Remuneration and Staffing Report (continued)

Staff Engagement

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



Johnathan Dalzell
Accounting Officer

DATE: 27/06/24

Governance Statement for the year ended 31 March 2024

Introduction

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

Remit

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

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

Compliance with Corporate Governance Code

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

Governance Framework

NIMC is in compliance with the Code of Good Practice 2013, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2023-24.

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

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

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

Governance Statement for the year ended 31 March 2024 (continued)

The Role of the Board of Directors and Governance Framework

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

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

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2023-24 three of these meetings were held in person, at various museum member sites, with one meeting held online.

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

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

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

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

The Work of the Board of Directors and its Committees

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

Governance Statement for the year ended 31 March 2024 (continued)

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

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Grants Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

The Board decided to pause the Business Planning Committee for a period of one year to form a task and finish working group, which would consider and progress discrete pieces of work. All Business Planning Committee work was passed in full to the Board, relating to corporate planning, business planning, staff appraisal and human resource matters.

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

The Board of Directors

During 2023-24, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Directors	Board of Directors	
	Actual	Possible
Nora Douds	4	4
Paul Allison	3	4
Matthew McMahon	3	3
Brona Moffett	2	4
Elizabeth Crooke	2	3
Julie Andrews	2	4
Cllr John McClaughry	1	2
Cllr Christine Creighton	1	2
Jessica Hoyle	2	2
Jayne Clarke	3	4
Roisin Doherty	2	3
Cllr Kevin Savage	1	2
Nuala Toman	2	4
Leonie Hannan	1	1
Mark Kennedy	0	1
Kelly Robinson	0	1
Cllr Karen Douglas	0	2

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

The NIMC Board of Directors did not receive any Ministerial Direction during 2023-24.

Governance Statement for the year ended 31 March 2024 (continued)

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

Notable aspects of the business conducted by the Board of Directors during 2023-24 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

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

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

The Business Planning Committee met twice to consider business planning matters, before being paused by the Board for a period of one year on 26 September 2023.

The table below provides an overview of attendance at Committee meetings during 2023-24, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit and Risk Assurance Committee		
	Actual	Possible
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Paul Allison	3	4
Business Planning Committee		
	Actual	Possible
Nora Douds (Chair)	2	2
Roisin Doherty (resigned)	1	2
Jayne Clarke	2	2
Grant Committee		
	Actual	Possible
Nuala Toman	2	2
Simon Hunter	1	2
Jessica Hoyle (appointed 26/09/2023)	0	0
Mark Kennedy (resigned 07/07/2023)	0	0
Elizabeth Crooke (appointed 20/09/2023)	1	2

Governance Statement for the year ended 31 March 2024 (continued)

Governance Issues

Governance issues from last year closed

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

Governance issues from last year still open

No matters to disclose.

New governance issues

No matters to disclose.

Independent Assurance

In March 2024 the NIMC ARAC considered the final 'Internal Audit Annual Report 2023-24' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Procurement and Contract Management; Managing Conflicts of Interest; Raising Concerns Policy; Accreditation; and Corporate Governance.

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

Operation and Performance

Business Planning

During 2023-24 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan was framed around nine Key Performance Indicators (KPIs) for NIMC, which had been amended and increased from the seven KPIs in 2022-23. By the end of 2023-24, eight of the nine KPIs had been fully delivered or exceeded. KPI 7 related to undertaking and publishing the Museum Trends sectoral survey, which was reintroduced for the first time since 2015. The revised and updated Museum Trends survey was launched within the 2023-24 financial year, however the goal to analyse the survey data and publish a final report within the 2023-24 financial year was not achieved owing to delays in stakeholder feedback on the redeveloped survey, and additional delays in member submissions of completed surveys. As a result, the data will be analysed and published in the 2024-25 financial year.

Risk Management

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

Governance Statement for the year ended 31 March 2024 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2023-24.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC will operate at a deficit by April 2024 and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by April 2024 , resulting in a lack of support from members and the wider Northern Ireland museum sector.
Risk 3	The NIMC website was redeveloped in March 2023 to mitigate risks associated with the old website. There is a risk that unfamiliarity with the new Content Management System, or issues with hosting / website service provision may negatively impact on information availability and / or the user experience.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	NIMC's current cloud file storage system relies on an open architecture that is weak on version control management and increases the risk of unintentional or malicious file deletion.

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

Financial Planning

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 for IT Equipment and £8,000 towards the uplift in salaries.

Procurement

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

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is 30 days from receipt of an appropriate and valid invoice. For small and medium-sized enterprises (SMEs), the target is 5 days from receipt of invoices. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2022-23 - 100%). 100% of payments were paid within the 30 day timeframe (2022-23 – 100%).

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud or suspected fraud were identified in 2023-24. (2022-23: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2023-24. (2022-23: nil).

Governance Statement for the year ended 31 March 2024 (continued)

Conflicts of Interest

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

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. There was no gifts and hospitality declared by senior staff or Board members in 2023-24. (2022-23 – 1 declaration reported by the Chairperson). No gifts or hospitality was provided by NIMC in 2023-24.

Freedom of Information and Data Management

NIMC did not receive any request under the Freedom of Information Act during 2023-24 (2022-23: one).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2022-23: nil).

Safeguarding Children and Young People

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

Review of Effectiveness

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

In March 2024, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Governance Statement for the year ended 31 March 2024 (continued)

Quality of Information

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

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2023-24 Annual Assurance Report. There were no significant weaknesses arising this year.

Statement of Accounting Officer's Responsibilities

The DfC has directed NIMC to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the organisation during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIMC and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The Accounting Officer of DfC has designated the Director of NIMC as Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIMC's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, 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 NIMC's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement for the year ended 31 March 2024 (continued)

Conclusion

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



Johnathan Dalzell
Accounting Officer
DATE: 27/06/24

Membership of the Northern Ireland Museums Council at 31 March 2024

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 81 members as of 31 March 2024 (2022-23; 89). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

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

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

Supporting Members

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

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

Associate Members

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

There are currently 44 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

Detail of losses	2024		2023	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	-	-	1	£3,496

NIMC had no losses exceeding £250,000 (2022-23: £nil). However, NIMC had one loss in the prior year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2023-24 (2022-23 £nil).

Special Payments

NIMC had no special payments (2022-23: none) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2024 (2022-23: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2022-23: none).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/24

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2024 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In my opinion the financial statements:

- give a true and fair view of the state of the NIMC's affairs as at 31 March 2024 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

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

Basis for opinions

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

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

Conclusions relating to going concern

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

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

it anticipated that the services which they provide will continue into the future.

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Directors and Accounting Officer for the financial statements

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

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the NIMC will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
 - completing risk assessment procedures to assess the susceptibility of the NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and posting of unusual journals;
 - engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
-

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

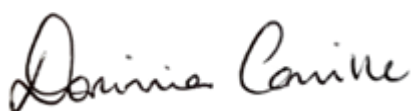
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have 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

2 July 2024

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	227,000	76,135	303,135	325,433
Charitable activities	4	3,217	-	3,217	31,936
Other trading activities	5	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>13,244</u>
TOTAL INCOME		<u>243,960</u>	<u>76,135</u>	<u>320,095</u>	<u>370,613</u>
EXPENDITURE ON:					
Charitable activities	6	<u>(263,856)</u>	<u>(90,854)</u>	<u>(354,710)</u>	<u>(346,752)</u>
Total Expenditure		<u>(263,856)</u>	<u>(90,854)</u>	<u>(354,710)</u>	<u>(346,752)</u>
NET INCOME/ (EXPENDITURE)	9	(19,896)	(14,719)	(34,615)	23,861
TRANSFERS BETWEEN FUNDS		5,369	(5,369)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,270</u>	<u>12,378</u>	<u>18,648</u>	<u>53,263</u>

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

All of the above amounts relate to continuing activities.

Balance sheet

	Note	2024 £	2023 £
Fixed assets:			
Intangible assets	12	12,358	18,445
Tangible assets	13	4,367	8,430
Current assets			
Debtors	14	23,992	7,020
Cash at bank		<u>51,874</u>	<u>81,084</u>
Total current assets		75,866	88,104
Liabilities			
Creditors : Amounts falling due within one year	15	(73,943)	(61,716)
Net current assets		<u>1,923</u>	<u>26,388</u>
Total assets less current liabilities		<u>18,648</u>	<u>53,263</u>
Total net assets		<u>18,648</u>	<u>53,263</u>
The funds of the charity			
Restricted income funds	16	12,378	32,466
Unrestricted funds	17	<u>6,270</u>	<u>20,797</u>
Total charity funds		<u>18,648</u>	<u>53,263</u>

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

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

These financial statements have been approved by the Board of Directors on 27 June 2024 and signed on its behalf by:



Nora Douds
Chair



Johnathan Dalzell
Director

Company registration: NI027735

The notes on pages 47 to 61 form part of these financial statements

Statement of Cash Flows

	Note	2024 £	2023 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(29,210)	(6,534)
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		-	(6,025)
Payments to acquire intangible fixed assets		<u>-</u>	<u>(18,445)</u>
Net cash outflow from capital expenditure		<u>-</u>	<u>-</u>
INCREASE / (DECREASE) IN CASH	24	<u>(29,210)</u>	<u>(31,004)</u>

Notes to the financial statements

1. NATURE OF ORGANISATION

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

2. ACCOUNTING POLICIES

Basis of preparation

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

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

Incoming resources

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

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

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

Resources expended

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

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

Fund accounting

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

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

Designated funds

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

Intangible fixed assets

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

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

Website	- Amortised over 3 years

Fixed assets

Tangible fixed assets are stated at valuation.

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

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

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

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

Pension scheme arrangements

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

Reserves

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

Holiday Pay

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

3. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants receivable				
DFC grant-in-aid	226,000	-	226,000	257,000
DFC Access & Inclusion	-	68,854	68,854	400
National Lottery Heritage Fund	-	-	-	25,222
Esme Mitchell Trust Grant	-	-	-	2,000
DFC – Website Developments	-	-	-	25,000
Museum Development UK	-	4,881	4,881	7,250
Wild Escape	-	2,400	2,400	8,141
Thrive	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>420</u>
	<u>227,000</u>	<u>76,135</u>	<u>303,135</u>	<u>325,433</u>
Total 2023	<u>257,420</u>	<u>68,013</u>	<u>325,433</u>	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Nerve Centre income	-	-	-	29,796
Training income	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>2,140</u>
	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>31,936</u>
Total 2023	<u>2,140</u>	<u>29,796</u>	<u>31,396</u>	

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Memberships	13,410	-	13,410	13,244
Other income	<u>333</u>	<u>-</u>	<u>333</u>	<u>-</u>
	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>13,244</u>
Total 2023	<u>13,244</u>	<u>-</u>	<u>13,244</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants awarded	-	80,292	80,292	40,881
Project costs	3,840	-	3,840	40,478
Training costs	3,654	-	3,654	3,614
Membership fees	1,059	-	1,059	766
Staff training	300	-	300	2,062
Wages and salaries	145,097	2,400	147,497	147,543
Redundancy	-	-	-	9,950
Employer's N.I. Contributions	9,376	-	9,376	8,534
Staff pension costs	43,597	-	43,597	40,133
Support costs (Note 7)	18,900	8,162	27,062	22,586
Governance costs (Note 8)	<u>38,033</u>	<u>-</u>	<u>38,033</u>	<u>30,205</u>
	<u>263,856</u>	<u>90,854</u>	<u>354,710</u>	<u>346,752</u>
Total 2023	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance	620	-	620	328
Telephone	571	-	571	550
Computer and software	8,414	-	8,414	12,375
Printing and stationery	8	-	8	1,052
Travel and subsistence	430	-	430	382
Bank charges	(24)	-	(24)	-
Sundry expenses	599	-	599	100
Depreciation and amortisation	1,988	8,162	10,150	5,793
Bad debts	-	-	-	-
Professional fees	<u>6,294</u>	<u>-</u>	<u>6,294</u>	<u>2,006</u>
	<u>18,900</u>	<u>8,162</u>	<u>27,062</u>	<u>22,586</u>
Total 2023	<u>17,455</u>	<u>5,131</u>	<u>22,586</u>	

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	6,235	-	6,235	5,741
Accountancy fees and internal audit	11,500	-	11,500	14,110
Audit fees	20,300	-	20,300	9,500
Board meeting & member expenses	105	-	105	1,100
Company governance costs	-	-	-	-
Design of annual report	<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>(246)</u>
	<u>38,033</u>	<u>-</u>	<u>38,033</u>	<u>30,205</u>
Total 2023	<u>30,205</u>	<u>-</u>	<u>30,205</u>	

9. NET INCOME

This is stated after charging:

	2024 £	2023 £
Staff pension contributions	44,873	41,327
Depreciation and amortisation	10,150	5,793
Auditors' remuneration: - audit of the financial statements	<u>20,300</u>	<u>9,500</u>

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	152,008	151,716
Redundancy	-	9,950
Social security costs	9,825	8,907
Other pension costs	<u>44,873</u>	<u>41,327</u>
	<u>206,706</u>	<u>211,900</u>

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £105 (2023 – £478).

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

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

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

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

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the Northern Ireland Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in Northern Ireland. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2023-24 employers' contributions of £44,873 were payable to the NICS pension arrangements (2022-23: £41,327) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2022-23 £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% (2022-23, 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% (2022-23 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2022-23: £nil).

Particulars of employees:

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

	2024 No	2023 No
Number of staff	4	4

No employee received remuneration of more than £60,000 during the year (2022-23 – nil).

Notes to the financial statements (continued)

11. TAXATION

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

The Museums Council is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Computer Software £
VALUATION	
At 1 April 2023	18,445
Additions	-
Disposals	-
At 31 March 2024	<u>18,445</u>
AMORTISATION	
At 1 April 2023	-
Amortisation charge for the year	6,087
Eliminated on disposal	-
At 31 March 2024	<u>6,087</u>
NET BOOK VALUE	
At 31 March 2024	<u>12,358</u>
At 31 March 2023	<u>18,445</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2023	29,256	40	6,484	35,780
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>29,256</u>	<u>40</u>	<u>6,484</u>	<u>35,780</u>
DEPRECIATION				
At 1 April 2023	20,826	40	6,484	27,350
Charge for the year	4,063	-	-	4,063
Eliminated on disposal	-	-	-	-
At 31 March 2024	<u>24,889</u>	<u>40</u>	<u>6,484</u>	<u>31,413</u>
NET BOOK VALUE				
At 31 March 2024	<u>4,367</u>	<u>-</u>	<u>-</u>	<u>4,367</u>
At 31 March 2023	<u>8,430</u>	<u>-</u>	<u>-</u>	<u>8,430</u>

Notes to the financial statements (continued)

14. DEBTORS

	2024 £	2023 £
Trade debtors	551	4,253
Accrued income	20,728	-
Prepayments	<u>2,713</u>	<u>2,767</u>
	<u>23,992</u>	<u>7,020</u>

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,936	140
Short-term compensated absences (holiday pay)	4,286	4,194
Taxation and social security	3,449	2,585
Other creditors	464	1,801
Deferred income	22,657	7,745
Accruals	<u>39,151</u>	<u>45,251</u>
	<u>73,943</u>	<u>61,716</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Esme Mitchell Trust	1,607	-	(1,600)	-	7
Museum Development UK	-	4,881	(4,868)	-	13
Wild Escape	-	2,400	(2,400)	-	-
Capital Fund	1,171	-	(2,075)	904	-
DFC Capital – Website	25,000	-	(6,087)	(6,555)	12,358
DFC Access & Inclusion	-	68,854	(68,854)	-	-
NLHF – Climate Change Initiative	<u>4,688</u>	<u>-</u>	<u>(4,970)</u>	<u>282</u>	<u>-</u>
	<u>32,466</u>	<u>76,135</u>	<u>(90,854)</u>	<u>(5,369)</u>	<u>12,378</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS

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

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Unrestricted income funds	<u>20,797</u>	<u>243,960</u>	<u>(263,856)</u>	<u>5,369</u>	<u>6,270</u>

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(242,970)</u>	<u>10,016</u>	<u>20,797</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Intangible assets	-	12,358	12,358	18,445
Tangible assets	4,367	-	4,367	8,430
Net current assets/(liabilities)	<u>1,903</u>	<u>20</u>	<u>12,723</u>	<u>26,388</u>
	<u>6,270</u>	<u>12,378</u>	<u>29,448</u>	<u>53,263</u>

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS

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

Liquidity Risk

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

Credit Risk

The Museums Council is not exposed to any material credit risk.

20. GUARANTOR

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

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of the Museums Council Limited is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

The Museums Council is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, the Museums Council received grant in aid. There were also additional transactions of £68,854 with DfC in relation to Access and Inclusion Funding.

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

Collecting for the Future (supported by the Esmé Mitchell Trust)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay	£1,000.00	Jayne Clarke	Mid & East Antrim Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Tower Museum	Children's Reading and Sensory Space	£444.30	R. Doherty	Derry & Strabane District Council
Mid-Antrim Museum	The Crafty Castle Cat	£355.00	J. Clarke	Mid & East Antrim Borough Council
Fermanagh County Museum	Messy Museums Monday	£420.00	Cllr J. McClaughry	Fermanagh & Omagh District Council
North Down Museum	Bear Hugs	£500.00	Cllr K. Douglas	Ard & North Down Borough Council

Five organisations received a number of grants from the Museums Council and the total value is outlined below:-

Grant Applicant	Total Value of Grants £
Tower Museum, Derry	£444.30
Mid-Antrim Museum	£355.00
Fermanagh County Museum	£420.00
North Down Museum	£500.00
Carrickfergus Museum	£1,000.00

Notes to the financial statements (continued)

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

	2024 £	2023 £
Net incoming resources before transfers	(34,615)	23,861
Depreciation and amortisation	10,150	5,793
Decrease/(increase) in debtors	(16,972)	1,356
(Decrease)/increase in creditors	<u>12,227</u>	<u>(37,544)</u>
Net cash outflow from operating activities	<u>(29,210)</u>	<u>(6,534)</u>

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

	2024 £	2023 £
(Decrease)/increase in cash in the period	<u>(29,210)</u>	<u>(31,004)</u>
Change in net funds	(29,210)	(31,004)
Net funds at 1 April 2023	<u>81,084</u>	<u>112,088</u>
Net funds at 31 March 2024	<u>51,874</u>	<u>81,084</u>

Notes to the financial statements (continued)

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2023 £	Cash flows £	31 March 2024 £
Cash at bank	<u>81,084</u>	<u>(29,210)</u>	<u>51,874</u>

26. LOSSES AND SPECIAL PAYMENTS

	2024 £	2023 £
Bad debt/membership income written off in current year	<u>-</u>	<u>-</u>

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. Furthermore, it is now apparent that DfC seeks to develop a new Museums Policy prior to engaging NIMC in the ALB review. It is therefore not anticipated that the review will impact on NIMC within the next two years.

The DfC has provided an interim budget allocation for the Museums Council for the first quarter of 2024-2025 of £58,000. This is in line with 2023-24 of £233,000. The budget for 2024-25 period has not been allocated yet. We anticipate that the budget allocation will enable NIMC to meet operational costs.

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

ADDITIONAL DISCLOSURES REQUIRED BY FReM

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

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

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

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

Statement of Financial Activities prepared under FReM

	2024 £	2023 £
Income and endowments from:		
Donations & legacies	77,135	43,433
Charitable activities	3,217	31,936
Other trading activities	<u>13,743</u>	<u>13,244</u>
Total incoming resources	<u>94,095</u>	<u>88,613</u>
Resources expended:		
Charitable activities	<u>354,710</u>	<u>346,752</u>
Total resources expended	<u>354,710</u>	<u>346,752</u>
Amount transferred to reserves	(260,615)	(258,139)
Analysis of Reserves prepared un FReM		
Balance at 1 April 2023	53,263	29,402
Grant in aid received in year	226,000	282,000
Net operating cost for year	<u>(260,615)</u>	<u>(258,139)</u>
Balance at 31 March 2024	<u><u>18,648</u></u>	<u><u>53,263</u></u>



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Annual report



NI
Museums
Council

Annual Report 2023-24

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2024

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Julie Andrews (Vice-Chair)
Paul Allison
Jayne Clarke
Dr. Leonie Hannan (resigned 4 July 2023)
Mark Kennedy (resigned 7 July 2023)
Brona Moffett
Kelly Robinson (resigned 4 July 2023)
Nuala Toman
Roisin Doherty (resigned 13 Mar 2024)
Cllr. Karen Douglas (resigned 8 Nov 2023)
Cllr. Christine Creighton (appointed 8 Nov 2023)
Cllr. John McClaughry (appointed 10 Nov 2022)
Cllr. Kevin Savage (appointed 26 Sept 2023)
Prof. Elizabeth Crooke (appointed 5 Sept 2023)
Matthew McMahon (appointed 14 Sept 2023)
Jessica Hoyle (appointed 26 Sept 2023)

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT17 1EU

Bankers

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

Company Secretary

Dr. Johnathan Dalzell

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nuala Toman
Brona Moffett
Paul Allison

Grants Committee

Nuala Toman (Chair)
Simon Hunter - co opted
Jessica Hoyle (appointed 26 Sept 2023)
Prof. Elizabeth Crooke (appointed 20 Sept 2023)

Business Planning Committee (Suspended for 12 months from 26 Sept 2023)

Nora Douds (Chair)
Roisin Doherty (resigned 13 Mar 2024)
Jayne Clarke

Accounting Officer

Dr Johnathan Dalzell

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Registered Company Number

NI027735

Non-Executive Director's Report

It is often said that the only constant is change. Certainly, the last few years have seen an unexpected amount of turmoil, from Brexit to the Covid-19 pandemic and war in Ukraine, all of which have had an impact on the economy and how people live their lives. Museums have not been immune to the effects of these upheavals. The increased cost of living as seen in higher fuel and energy prices, materials and transport costs, has also impacted the financial sustainability of our museums.

Despite these challenges, our local museums continue to innovate and adapt. They are embracing digital transformation by developing creative programming, inclusive exhibitions, and interactive experiences to appeal to a broader demographic. Additionally, they are addressing their environmental impact through sustainable practices and continue to explore the presentation of cultures and histories in collections and exhibitions. At the heart of our society, our museums continue to strengthen relationships and engagement with local communities.

The role of NI Museums Council as a supporting agency to the museums sector has never been more vital and we must continue to advocate for our member museums. No matter the challenges facing our society, museums are indispensable, enriching our communities by preserving our heritage, serving as educational centres, inspiring creativity, promoting cultural understanding, and contributing to economic and social well-being.

NI Museums Council's ability to fulfil this role for the sector is becoming increasingly difficult due to ongoing budgetary challenges. In these uncertain times, we remain committed to supporting the sector to deliver on our key aims and objectives, constantly seeking to add value to our members, despite challenging budget positions. In 2023, we launched our Museums Trend Survey and we look forward to sharing the insights gathered, to prove the intrinsic value of our sector later in 2024.

As I reflect on the past year, I am proud of how NI Museums Council supports our sector. The newsletters published throughout the year have shone the light on accreditation, delivery of successful programmes, including Global Voices Local Choices, Wild Escape and Playful Museums, our training programmes and sectoral engagement through the Let's Talk events and Audit and Access grants. These publications showcased and celebrated the inspiring exhibitions, events and programmes delivered by our member museums, highlighting just how innovative and creative our sector continues to be.

Thank you to the Department for Communities, Art Fund, and Esmeé Fairbairn Foundation for their financial support, allowing us to deliver for our vibrant museums sector.

Finally, I would offer my thanks to our team and board who have been working hard to ensure that we continue to achieve our aims, whilst maintaining the quality of service we provide to museums across our region – continuity through change.

Nora Douds
Chair

Signed: 

Date: 27/06/2024

Report of the Directors for the year ended 31 March 2024

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2024.

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

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

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

NIMC's functions include the following:

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

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

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

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

Report of the Directors for the year ended 31 March 2024 (continued)

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

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

NIMC measured its performance during 2023-24 with nine Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2023-24
1.	Local museums maintain and enhance their standards. Assess accreditation applications within a six-month timeframe.	90%	100%
2.	Local museums develop new projects and programmes to engage visitors. Administer at least five grants to local museums.	5	13
3.	Engaged and informed members, stakeholders and public. Maintain the digital engagement portfolio (newsletters, bulletins and social media channels).	15	17
4.	A skilled and knowledgeable museum workforce. Secure 150 participants in training and shared learning events.	150	327
5.	NIMC is a financially sustainable and resilient organisation. Secure at least 10% non grant-in-aid funding	10% (£23.3k)	32.8% (£76,460k)
6.	Local museums are supported to improve education and learning outcomes for visitors. Support at least three local museums to map and develop their current educational programme.	3	3
7.	A skilled and knowledgeable NIMC staff, to better support our members. NIMC staff attended at least four professional development events	4	26
8.	Research that supports and develops the local museum sector. Undertake and publish the Museum Trends Survey Report.	Report published	Ongoing, anticipated Sept 2024
9.	Effective advocacy to ensure a well-supported and resilient local museum sector. Undertake at least five advocacy actions.	5	7

Report of the Directors for the year ended 31 March 2024 (continued)

Public Benefit Statement

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

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

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

2023-24 Performance

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

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

NIMC worked with museums over the course of 2023-24 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

The Wild Escape

'The Wild Escape' project began in 2022-23 and completed within the 2023-24 financial year. NIMC supported the delivery of The Wild Escape activities at four local museums through funding from Art Fund. The UK-wide participatory project engaged children with the UK's natural environment, drawing inspiration from the art and objects in museums and the creative and learning opportunities that they offer. The project culminated in a weekend of activities across the UK for all ages on Earth Day (Saturday 22 April 2023), demonstrating the sector's response to urgent challenges facing our environment, and a positive call to action.

Five grant applications were received and awarded in 2022-23. A total of £8,141.25 was accrued and paid to four grantees on project completion in May 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

The funded projects established and strengthened connections with nearby primary schools and families, directly engaging **689 active participants**. One of the most impactful outcomes of the project relates to the relationship building it enabled; museums worked with new partners including the National Trust, Belfast Zoo, World of Owls and Forage Ireland as well as various schools. A case study on the project was published in the September 2023 Newsletter.

Communications

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters, mailshots, social media channels and website news articles:

- 'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; ten issues of Museum Beat were issued in 2023-24.
- One 'Opportunities and Support Bulletin' was circulated containing training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. After March 2023, the 'Opportunities and Support Bulletin' was amalgamated into the 'Museum Beat' email to make it more convenient for our members.
- NIMC sent 40 emails to its mailing list containing information about deadlines, training, events and membership opportunities.
- The NIMC Newsletter is targeted at a variety of stakeholders, including members and non-members. Four Newsletters were issued in 2023-24, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The NIMC Newsletter has now opened to accept submissions from students, museums, galleries and heritage organisations who want to showcase their projects, expanding the breadth and quality of content for readers.
- NIMC maintained four social media channels in 2022-23 (Facebook, Instagram and Twitter/X and LinkedIn), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week. An organisational LinkedIn account was also established.

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

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

Over the course of 2023-24, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Report of the Directors for the year ended 31 March 2024 (continued)

Playful Museums

The 8th Playful Museums Festival ran during February 2024. The festival has an early years focus, helping museums to engage with children under five and their carers.

The Playful Museums grant programme was funded by NIMC and an Art Fund grant to Museums Development UK, of which NIMC is a member organisation. Local museums could apply for grants up to £500 to fund projects that met the developmental needs of babies, toddlers and/or pre-schoolers under the age of five.

The 2023-24 programme included development of sensory spaces, baby sensory sessions, outreach, onsite workshops, storytelling, music and play.

Grant Support

Grants were awarded to help museums deliver a range of activities at the following museums:

Museum	Project Name	Amount Awarded
North Down Museum	Bear Hugs	£500.00
Tower Museum	Children's Reading and Sensory Space	£444.30
Mid Antrim Museum	The Crafty Castle Cat	£355.00
Ballymoney Museum	Growing with your Teddy Bear	£500.00
Armagh Robinson Library & No5 Vicar's Hill	Rhymetime	£490.00
Linen Hall	A Belfast Fairytale: A storytelling and crafting session	£495.00
Fermanagh County Museum	Messy Museum Mondays	£420.00
NI War Memorial	Developing a storytelling workshop and story bag	£500.00
The Argory - National Trust	Child Development in the Lightbox	£500.00
	Total	£4,204.30

The implementation of these projects led to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms which are due to be completed and returned by 31 May 2024.

Young at Art Workshop

NIMC subsidised a drop-in workshop activity designed and delivered by Young at Art (YAA). Museums were asked to submit expressions of interest and confirm that they had the space to accommodate YAA on the specified dates. Museums were asked to explain how this workshop would align with their goals and how it would help them in their early years work. Carrickfergus Museum was chosen as they clearly aligned the workshop with their strategic goals and outlined plans for a legacy beyond the festival.

Workshop content was designed as a collaboration between YAA and Carrickfergus Museum.

Museum Name	Expenditure Type	Cost
Carrickfergus Museum	Young at Art workshop	£750
	Total	£750

Report of the Directors for the year ended 31 March 2024 (continued)

Play Resource membership

NIMC funded membership to the Bryson group Play resource for two museums. Membership provides access to creative learning resources, information, support, and advice. Annual membership is open to groups working with children, young people and community groups. The membership was promoted on the NIMC website, social media channels and mailing lists. Museums were asked to submit expressions of interest.

The Membership Package offers access to:

- Free scrap materials, with unlimited visits to the scrap store
- Creative ideas & inspiration
- Access to the connecting through art programme
- Discounted room hire

Membership lasts for one year, which will allow the museums to continue their early years engagement beyond the duration of the festival in February.

Museum Name	Expenditure	Cost
Carrickfergus Museum	Play resource Membership	£90
Newry and Mourne Museum	Play resource membership	£90
	Total	£180

Aligned Festival Activity

The popularity of the festival since 2016-17 has led to it being an integral part of event programming across Northern Ireland. One museum chose to run two events in February 2024 as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The events happened at HMS Caroline and were promoted under the umbrella of the Playful Museums Festival.

Festival highlight summary:

- Grants: 9
- Overall events: 37
- Museums involved: 12
- Participants: Approx 737 including at least 420 children.
- Festival Video: [Playful Museums Festival 2024 - welcoming under 5s into our museums \(youtube.com\)](#)

Some museums were able to contribute internal funding to the festival. Others provided in kind contributions, including:

Number of staff involved in the project/ initiative	33
Number of hours staff contributed to the project/ initiative	190
Number of volunteers involved in the project/ initiative	6
Number of hours volunteers contributed to the project/ initiative	24

Report of the Directors for the year ended 31 March 2024 (continued)

Highlights from feedback (adults only):

- Over 85% of visitors had not visited the museum before.
- 100% of visitors strongly agree or agree that museums are playful places.
- 100% of people completing feedback strongly agree or agree enjoyed their visit.
- 100% of visitors strongly agree or agree their early years child enjoyed the visit.

The museums who received grants have until 31 May 2024 to submit their evaluation forms. This is to allow them to include long term impacts. However, in their project completion forms the museums indicated that there will be a legacy from the 2024 Festival, including:

- Tower Museum will continue their Playful Museums Festival programming from April 2024, one day per week with two sessions on the day.
- Armagh Robinson Library will be piloting a 'Bedtime Stories' activity for under 5s, in collaboration with Armagh ArKe Surestart. This took place on Wednesday 17 April 2024. The intention is to replicate this activity on a quarterly basis throughout the year. It is planned for the Railway Street Nursery School and Naíscoil na Caille to re-visit the Library for further Storytime Sessions, and to utilise the Storysacks and Big Books procured through the Playful Museums Fund.
- Ballymoney Museum will continue to develop workshops for both playgroups and schools with a variety of programming planned to coincide with an upcoming Safari Park exhibition and possible return of our Museum Minis summer week.

Global Voices, Local Choices

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

GVLC sought to deliver a creative new approach to decolonisation, involving marginalised communities to ensure that they have an opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection. The project partners worked with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, as well as the Ulster Museum.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds. The programme comprised a series of engagement workshops that culminated in wonderful exhibitions in each of the participant museums, of selected World Cultures objects chosen by the community groups, alongside their creative responses, interpretation, and reflections.

As well as hosting World Culture items from the National Museums NI collection, and developing their decolonisation practice, the local museums benefitted from building trusting relationships with their community participants, many of whom were very pleased to take part in a showcase and celebration event at Stormont on 28 October 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

Project evaluators gathered qualitative and quantitative data on the project and presented outcomes within their evaluation report. The final report identified the following highlights for partners, museums and participants:

- All parties agreed that the project developed strong relationships and there was much personal learning and discovery in response to the workshops and collections.
- Project partners thought that there was a better understanding of decolonisation practice, and there was now a clear process established to support future efforts.
- Museums established wider community connections and learned from the group participants.
- Project participants thought the project created space to meet and connect with others, and the learning and creative aspects were enjoyable.

In future months project partners will distil the many positive outcomes and learnings into a stakeholder report, ensuring that we can maximise impacts arising from this ground-breaking project.

Learning & Outreach Forum

NIMC partnered with the Irish Museums Association (IMA) in June 2023 to deliver the annual Education & Outreach Forum, which was hosted at the Law Society of Ireland in Dublin, attracting 65 attendees. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

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

Seven presentations were delivered during the day-long event, with three presentations from Northern Ireland museum professionals, covering topics related to intergenerational practice, community engagement and museum education programmes.

Link to 2023 programme: [Irish Museums Association- Irish Museums Association](#).

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

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

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2023-24.

Supporting Inclusivity - Access and Inclusion Grants

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

Report of the Directors for the year ended 31 March 2024 (continued)

Six applications were received in total, three were approved for funding by NIMC and DfC. The funding was provided by DfC and administered by NIMC.

Newry and Mourne Museum's funding facilitated the construction of a new reception area with low level counters with access for disabled visitors and staff. This includes a loop system for visitors with a hearing impairment, and seating with lumbar support for visitors.

Downpatrick and County Down Railway Museum were enabled to make improvements to the picnic area at the Inch Abbey Station as recommended in a recent access report. The ground was resurfaced for wheelchair access and four new picnic tables designed for wheelchair users were installed.

Ballymoney Museum used the funds to enable the implementation of two key recommendations put forward in their access report. The heavy entrance door to the museum was adapted to enhance it to become power assisted, improving physical access for those previously unable to independently use the door. The museum's permanent collection is housed within vertical glass cabinets, sensory access to the collection is curtailed by this method of display. The museum used funding to procure 20 tactile 3D models of collection items that visitors can hold and feel. They also produced a heritage trail using the museum's collection.

Applicant	Title	Grant Awarded
Newry & Mourne Museum	New reception area with disability access	£23,265
Downpatrick Railway Museum	Accessing our heritage railway	£25,695
Ballymoney Museum	Ballymoney's accessible heritage journey	£22,500
	Total	£71,460

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects and featured speakers from Northern Ireland, England, Wales and Scotland.

Title	Date	Number of Participants
Playful Museums 2023	18/05/2023	13
Student Placements	15/08/2023	8
Social Prescribing	21/11/2023	26
Curatorial and Workforce Diversity Programmes	19/03/2024	22
	TOTAL	69

Members Study Trips

In 2023-24 NIMC ran two members study trips. The aim of the study trips was to provide an opportunity for networking, peer sharing and to foster an environment for future collaborations.

The first trip was to Belfast City Cemetery Visitor Centre and featured discussions about National Lottery Heritage Fund project work, anti-social behaviour and vandalism, community work and issues with interpretation and language.

Report of the Directors for the year ended 31 March 2024 (continued)

The second trip was in Dublin and featured tours of the Museum of Literature Ireland (MoLI) and Kilmainham Gaol and a visit to the Irish Museum of Modern Art (IMMA). At Kilmainham Gaol delegates learnt about temporary exhibitions based on community collections. At MoLI delegates learnt about the award-winning learning and community programme and explored the modern interpretation.

Members were asked to provide expressions of interest in attending. NIMC picked delegates from different organisations and areas of expertise to ensure a wide range of learning opportunities for the sector.

Title	Date	Number of Participants
Belfast City Cemetery and Visitor Centre	17/08/2023	10
Dublin Study Trip	31/01/2024	17
	TOTAL	27

Annual Training Programme

During 2023-24 NIMC annual training programme was delivered through a combination of online and in-person skills-based sessions. 11 training sessions were attended by a total of 136 participants. In 2022-23, 17 online sessions were delivered and attended by 155 individuals. Many of these sessions were free to attend.

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

In Autumn 2023 NIMC partnered with the Irish Museums Association (IMA) to deliver two training days focused on evaluation. This was due to evaluation being identified as a key area for development in the sector by both NIMC and the Irish Museums Association.

NIMC and IMA split the cost of a trainer presenting two evaluation-based topics across two dates. Both training events were free to access for NIMC and IMA members.

Title	Date	Number of Participants
Intro to SPECTRUM	23/05/2023	12
Understanding Environmental Data (in person)	09/06/2023	4
Rethinking Cataloguing	15/06/2023	17
Understanding Environmental Control (in person)	28/06/2023	7
ACSONI Anti-Racism Training (in person)	26/06/2023	7
Evaluation and Monitoring Frameworks	12/09/2023	23
3Rs of Volunteer Management	20/09/2023	6
Evaluation- Developing and Impact Plan	28/09/2023	23
Applying to Funders	17/10/2023	10
SEND in Museums	05/12/2023	11
Queer Possibility (in person)	14/12/2023	16
	TOTAL	136

Report of the Directors for the year ended 31 March 2024 (continued)

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

Museum Accreditation

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England (ACE); Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. DfC internal audit reviewed NIMC's administration of the Museum Accreditation Scheme in 2023-24, arriving at a satisfactory outcome, with no associated findings. Throughout the year NIMC attended Accreditation Partner meetings, Panel meetings, and contributed to the review of the UK Accreditation Guidance.

During 2023-24 pipeline cases that remained from the pandemic pause were completed. The Accreditation cycle of returns was then reinstated according to the schedule agreed between NIMC and Arts Council England, based on the original five year cycle. The first batch of eight museums were invited in December 2022 to make Accreditation Returns by the end of June 2023. Three of the invited museums were granted deadline extensions to October 2023. Once received, applications were reviewed and assessed as follows:

- The Police Museum made a return based on required actions from their Provisional Accreditation, were assessed, and subsequently awarded Full Accreditation.
- The Siege Museum applied for the first time, was assessed, and received Full Accreditation.
- HMS Caroline also applied for the first time, as they are governed by National Museums of the Royal Navy, they were assessed by ACE as a National Museum and received Full Accreditation.
- Museum at the Mill and Craigavon Museum were removed from the scheme due to closure.
- Sentry Hill was removed from the scheme due to no return provided for Required Actions and disengagement with the scheme.
- Return applications from NI War Memorial, North Down Museum, and Armagh County Museum, were assessed, and these museums retained Full Accreditation.
- Return applications from the Inniskillings Museums and Royal Irish Fusiliers Museum were assessed, and status changed to Provisional Accreditation. Returns against their required actions are to be submitted in 6 and 12 months respectively.
- An eligibility questionnaire was received on behalf of Arthur Cottage, upon assessment it was confirmed eligible and given Working Towards Accreditation status.
- One further eligibility questionnaire was received from Benburb Priory Library and Museum, which is currently under review.
- The cycle of assessments will continue into 2024-25.

Currently there are 42 accredited museums in the scheme, 36 of which are local museums holding Full Accreditation and two holding Provisional Accreditation status. There are two local museums with an eligible status that are 'Working Towards Accreditation'.

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2023-24. This mostly focused on accreditation, training and information regarding conservation and other specialist services.

Report of the Directors for the year ended 31 March 2024 (continued)

Specific examples included: providing guidance to the Siege Museum, Police Museum, the Regimental Museums, and Newry, Mourne and Down Museums on matters pertaining to accreditation; providing advice on eligibility to Arthur Cottage, Ulster Aviation Society, Benburb Priory and Conway Mill; and delivery of the Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

NIMC provided three onsite consultations with museums relating to their schools, learning and/or early years programming. These museums were HMS Caroline, NI War Memorial (NIWM) and the Argory (National Trust). The Development Officer interviewed staff, explored learning and public spaces and reviewed the learning and community programmes. Following the visits and interviews, a consultation report was provided, including a range of strategic and operational recommendations to improve service provision. The Learning Officer at NIWM did not feel confident working with early years. During the consultation, the Development Officer made suggestions about gallery changes that would increase safety and mitigate sensory issues. The NIWM Learning Officer requested a shadowing exercise to explore how to introduce wartime topics to an under 5. A Development Officer visited the museum with their own child to help the NIWM Learning Officer build confidence and to explore the early years curriculum, learning styles and physical needs of under 5s.

Esmé Mitchell Trust - Collecting for the Future

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

Collecting for the Future supports accredited museums to acquire:

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

Two final applications were received during 2023-24, and funding was approved for both applicants.

Museum	Purchase	Amount Awarded
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay.	£1,000
Irish Linen Centre and Lisburn Museum	258 point papers from the factory of Ewart Liddell, Donaghcloney, Co. Down	£600
	TOTAL	£1,600

Report of the Directors for the year ended 31 March 2024 (continued)

Re:Model Phase 2

NIMC was selected to participate in the Thrive programme Re:Model Phase 2, which aimed to build organisational resilience within the heritage sector by matching participant organisations with mentors that will undertake a body of work in conjunction with the organisation. Starting in February 2023, the NIMC team met monthly the CEO of Thrive to review aspects of NIMC's service provision. The goal was to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year. Involvement in the programme led to an improved relationship with Thrive, as well as recommendations on streamlining communications, and project evaluations.

5. Museums contribute to economic and social recovery.

Advocacy

Advocacy is a critical function of NIMC, underpinning a well resourced and productive local museum sector in Northern Ireland. A series of Advocacy Goals was developed in 2023-24, with the aim of developing and promoting public benefits arising from NIMC and museum members:

1. **Protect, value and invest in local museums.** We want Government and Local Authorities to be good stewards of museum heritage assets and to maximise their value to the public through appropriate levels of long-term investment, protection and support.
2. **Develop a new Museums Policy.** There is a need to thoroughly review and redevelop a Museums Policy that is ambitious, innovative and recognises museums as critical agents for societal change. NIMC will work with stakeholders to ensure that a new Museums Policy is developed following extensive consultation and co-creation.
3. **Invest in Research.** NIMC will make the case for a fully-funded research programme to assess and develop the impact of museums in delivering public benefits for all in Northern Ireland.
4. **Support NIMC and museums to deliver public benefits.** The NIMC budget has suffered from significant year on year cuts, which now means that the organisation is operating on a core deficit budget. This is not sustainable and limits sectoral growth. We will seek the necessary uplifts to NIMC budgets to ensure that we are able to support the sector.
5. **Formally integrate local heritage throughout the Northern Ireland curriculum.** By leveraging local assets, and partnerships between schools and museums, the curriculum could be enriched to support community building and social cohesion.

Significant progress was made on two of the five advocacy goals. In April 2024, it was announced that DfC had begun to consult in preparation for the development of a new Museums Policy. This is particularly important to NIMC and our museum members, as an agreed policy position will ensure that form can follow function should NIMC become involved in the ongoing Arm's Length Body Review.

Advocacy Goal 5 (Formally integrate local heritage throughout the Northern Ireland curriculum) was adopted by the Independent Review of Education in Northern Ireland, featuring in the final report (Investing in a Better Future – Volume 2, item 2.115). This recommendation was made directly by NIMC to the Independent Review of Education, within a consultation meeting of the Culture, Arts and Heritage Strategy Taskforce, underpinning a recommendation for new policy:

Report of the Directors for the year ended 31 March 2024 (continued)

“...museums and local heritage assets can be used to build upon and enrich the existing curriculum, but they could do more to educate local learners about cultural heritage; this would help to build community, a sense of identity and social cohesion. Local heritage should be formally integrated throughout the curriculum (a new policy is required). This may engage more learners including disadvantaged learners and allow them to connect with their local community” (Investing in a Better Future, Independent Review of Education).

Having this recommendation made firmly within both the Culture, Arts and Heritage Strategy, and the Independent Review of Education in Northern Ireland, provides us with a firm foundation from which to lobby Government for a new policy impetus.

The Museum Trends sectoral survey was launched in 2023-24 (to review the 2022-23 financial year), for the first time since 2015. The goal of reintroducing the survey was to underpin a data-driven advocacy programme through annual surveys. Survey outcomes will be published, and will inform the development of advocacy plans and goals for subsequent years. Museum Trends data will also support the development of a new Museums Policy.

Collaboration with the University Sector

NIMC continued to develop collaborative partnerships with the university sector throughout 2023-24. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

University Placements

NIMC sought to coordinate student placement opportunities for local museums by collating details of all opportunities and providing them by email, social media and via an online Let's Talk: Student Placement event.

The online event featured four talks. 'Cabinets of Curiosity' by Dr Elaine Farrell (Queen's University Belfast), 'MA Public History Student Internship Programme' by Becky Cruze (Queen's University Belfast), 'Insight Placement' by Joanne Doherty (Stranmillis University College) and 'Student Placement Programme' by Professor Elizabeth Crooke (Ulster University) and Sara Cathcart (MA Student, Ulster University).

NIMC listed available placement opportunities on the monthly Museum Beat emails and offered to liaise between interested museums and the universities. NIMC assisted one student from Stranmillis University College to secure a placement at NI War Memorial.

30 for 30 Membership Offer

To celebrate 30 years since the creation of the NIMC, a 30 for 30 membership offer was created in 2023-24.

The offer was open to students and/or those facing potential barriers to the sector related to disability, ethnicity, socio-economic background and/or gender identity or sexual orientation (LGBTQ+). Applicants were not required to provide details of these barriers, but those applying as a student were asked to show evidence of a student card or institutional email address.

Report of the Directors for the year ended 31 March 2024 (continued)

Applicants were provided with an individual membership for one year that provided access to full member benefits. The offer was promoted on the NIMC website, social media and mail outs. Information about the offer was sent to Ulster University, Queen's University Belfast and Stranmillis University College, to circulate amongst staff and students.

Throughout the year, reminders of the opportunity were sent to ensure that students in the new academic year were informed, and a Development Officer promoted the opportunity at a Museums Association (MA) - Museum Conversations event on how to advocate for your museum on Wednesday 20 September. Many of the applicants went on to attend Let's Talk's and free members-only training.

Evaluating and Improving Services

NIMC undertook reviews of existing areas of the business over the course of 2023-24 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23. The consultation and review process extended into 2024, with the final revised survey now completed and data analysis underway, with a final report to follow.

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

The following policies and procedures were updated in 2023-24:

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

Report of the Directors for the year ended 31 March 2024 (continued)

Connected

During 2023-24 NIMC maintained membership and active participation with relevant organisations to raise the national and international profile of NIMC and gain wider project and support opportunities for our members. NIMC was represented within a panel discussion at the MA Members meeting in June 2023. NIMC representatives attended the MA conference in-person and online in November 2023, and represented Northern Ireland at MA stakeholder events in February 2024. As well as collaborating with the Irish Museums Association on the Education and Outreach Forum in May 2023, NIMC delivered two joint evaluation training sessions for NIMC and IMA members. Development Officers also contributed to the ICOM UK conference planning steering group in preparation for the 2024 conference in Belfast. NIMC were consulted on the Sensational Museum project and supported the inclusion of Northern Ireland local museum professionals in their workshop on 12 January 2024.

NIMC continues to work with the Natural History Museum (NHM) Fixing Our Broken Planet programme to involve Northern Ireland local museums in their community of practice, including an in-person event in Northern Ireland in 2024. NIMC staff attended a visit to Armagh museums in early February 2024 with NHM representatives, to build relationships between NHM, NIMC and several local museums.

The Development Officer (Museums and Collections) continues to serve on the Museum Standard Programme for Ireland (MSPI), attending two panels per year and maintaining knowledge sharing between the accreditation schemes.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

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

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

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2023-24 through the Governance Statement which follows.

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

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 26 September 2023.

Report of the Directors for the year ended 31 March 2024 (continued)

Statement of Directors' Responsibilities

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

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

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

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

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

Financial Review

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

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

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

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 to cover IT equipment and £8,000 towards the uplift in salaries. But this was not drawdown in the year. NIMC had £6,555 that was carried forward towards the current year budget due to underspend on the website grant. The total drawdown for 2023-24 was therefore £226,000.

Report of the Directors for the year ended 31 March 2024 (continued)

Plans for the Future

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

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

Personnel matters

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

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

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

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

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

Report of the Directors for the year ended 31 March 2024 (continued)

Political and Charitable Donations

NIMC made no political or charitable donations during the 2023-24 year (2022-23: nil).

Auditors

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

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

By order of the Board of Directors



Johnathan Dalzell
Accounting Officer

DATE: 27/06/24



Nora Douds
Chair

DATE: 27/06/24

Remuneration and Staffing Report

Remuneration Policy

NIMC is a Non-Departmental Public Body, and Arm's Length Body of the DfC. As such, it is subject to the pay remit for the Northern Ireland Civil Service (NICS), including senior civil servants (SCS), which is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the Northern Ireland public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023/24 has been finalised and is due to be paid in June 2024. The 2023/24 pay award for NICS industrial staff has also been finalised and is due to be paid in May 2024.

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

Service Contracts

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

Staff Profile, Turnover and Remuneration (audited)

During 2023-24 NIMC had four staff on payroll. At 31 March 2024 four staff were on payroll, comprising three females and one male. The profile of the Directors of the Company at that date was eight female and four male.

Staff turnover for the year 2023-24 was 0% (2022-23 was 75%).

The staff costs of NIMC during 2023-24 was as follows:

	2024	2023
	£	£
Wages and salaries	152,008	151,716
Redundancy	-	9,950
Social security costs	9,825	8,907
Other pension costs	44,873	41,327
	<u>206,706</u>	<u>211,900</u>

No remuneration was paid to the Board of Directors of the company. The total of Board of Directors' expenses reimbursed by the company during the year was £105 (2022-23: £478).

Remuneration and Staffing Report (continued)

Salary and pension entitlements

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

Total remuneration (audited)

	2023-24					2022-23				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits ¹ (to nearest £1,000)	Total ² £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
J Dalzell Chief Executive (From 01/05/22)	55-60	-	-	22	75-80	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)

¹The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

²Total remuneration for 2023-24 includes the accrued pay award.

Salary

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

Fair Pay Disclosures (Audited Information)

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

The banded remuneration of the highest-paid officer in NIMC in the financial year 2023-24 was £55,000 – £60,000 (2022-23; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2023-24	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	33,183	36,116	38,201
Pay ratio	1.7:1	1.6:1	1.5:1

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

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2023-24 (2022-23 £nil).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated

Remuneration and Staffing Report (continued)

by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration excludes the accrued pay award for 2023-24, as it has not yet been approved.

In 2023-24, no employees (2022-23; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £30,068 to £56,706 (2022-23; £20,141 to £52,026).

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

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

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

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

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	12.11%	5.37%
Highest paid director's salary and allowances	0.00%	0.00%

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/24 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
J Dalzell (Chief Executive)	0-5	0-2.5	51	34	11

NICS Pension arrangements

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvo pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who

Remuneration and Staffing Report (continued)

on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement

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

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

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

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

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

Remuneration and Staffing Report (continued)

will have chosen between membership of Premium or joining the Partnership Pension Account.

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

pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

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

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850	£160,964.99	7.35%
£160,965 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent T'ransfer 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

Remuneration and Staffing Report (continued)

to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values)

Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Compensation for Loss of Office (Audited)

No compensation was paid in the year.

Sickness Absence

NIMC had an overall sickness absence rate of four days lost per employee in 2023-24. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2023/24" report at Sickness Absence in the Northern Ireland Civil Service 2023/24 | Northern Ireland Statistics and Research Agency ([nisra.gov.uk](https://www.nisra.gov.uk)). Figures for the 2023/24 financial year will be published by the end of June 2024.

During 2023-24, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

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

In particular, NIMC:

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

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

Remuneration and Staffing Report (continued)

Staff Engagement

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



Johnathan Dalzell
Accounting Officer

DATE: 27/06/24

Governance Statement for the year ended 31 March 2024

Introduction

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

Remit

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

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

Compliance with Corporate Governance Code

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

Governance Framework

NIMC is in compliance with the Code of Good Practice 2013, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2023-24.

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

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

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

Governance Statement for the year ended 31 March 2024 (continued)

The Role of the Board of Directors and Governance Framework

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

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

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2023-24 three of these meetings were held in person, at various museum member sites, with one meeting held online.

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

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

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

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

The Work of the Board of Directors and its Committees

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

Governance Statement for the year ended 31 March 2024 (continued)

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

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Grants Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

The Board decided to pause the Business Planning Committee for a period of one year to form a task and finish working group, which would consider and progress discrete pieces of work. All Business Planning Committee work was passed in full to the Board, relating to corporate planning, business planning, staff appraisal and human resource matters.

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

The Board of Directors

During 2023-24, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Directors	Board of Directors	
	Actual	Possible
Nora Douds	4	4
Paul Allison	3	4
Matthew McMahon	3	3
Brona Moffett	2	4
Elizabeth Crooke	2	3
Julie Andrews	2	4
Cllr John McClaughry	1	2
Cllr Christine Creighton	1	2
Jessica Hoyle	2	2
Jayne Clarke	3	4
Roisin Doherty	2	3
Cllr Kevin Savage	1	2
Nuala Toman	2	4
Leonie Hannan	1	1
Mark Kennedy	0	1
Kelly Robinson	0	1
Cllr Karen Douglas	0	2

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

The NIMC Board of Directors did not receive any Ministerial Direction during 2023-24.

Governance Statement for the year ended 31 March 2024 (continued)

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

Notable aspects of the business conducted by the Board of Directors during 2023-24 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

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

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

The Business Planning Committee met twice to consider business planning matters, before being paused by the Board for a period of one year on 26 September 2023.

The table below provides an overview of attendance at Committee meetings during 2023-24, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit and Risk Assurance Committee		
	Actual	Possible
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Paul Allison	3	4
Business Planning Committee		
	Actual	Possible
Nora Douds (Chair)	2	2
Roisin Doherty (resigned)	1	2
Jayne Clarke	2	2
Grant Committee		
	Actual	Possible
Nuala Toman	2	2
Simon Hunter	1	2
Jessica Hoyle (appointed 26/09/2023)	0	0
Mark Kennedy (resigned 07/07/2023)	0	0
Elizabeth Crooke (appointed 20/09/2023)	1	2

Governance Statement for the year ended 31 March 2024 (continued)

Governance Issues

Governance issues from last year closed

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

Governance issues from last year still open

No matters to disclose.

New governance issues

No matters to disclose.

Independent Assurance

In March 2024 the NIMC ARAC considered the final 'Internal Audit Annual Report 2023-24' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Procurement and Contract Management; Managing Conflicts of Interest; Raising Concerns Policy; Accreditation; and Corporate Governance.

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

Operation and Performance

Business Planning

During 2023-24 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan was framed around nine Key Performance Indicators (KPIs) for NIMC, which had been amended and increased from the seven KPIs in 2022-23. By the end of 2023-24, eight of the nine KPIs had been fully delivered or exceeded. KPI 7 related to undertaking and publishing the Museum Trends sectoral survey, which was reintroduced for the first time since 2015. The revised and updated Museum Trends survey was launched within the 2023-24 financial year, however the goal to analyse the survey data and publish a final report within the 2023-24 financial year was not achieved owing to delays in stakeholder feedback on the redeveloped survey, and additional delays in member submissions of completed surveys. As a result, the data will be analysed and published in the 2024-25 financial year.

Risk Management

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

Governance Statement for the year ended 31 March 2024 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2023-24.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC will operate at a deficit by April 2024 and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by April 2024 , resulting in a lack of support from members and the wider Northern Ireland museum sector.
Risk 3	The NIMC website was redeveloped in March 2023 to mitigate risks associated with the old website. There is a risk that unfamiliarity with the new Content Management System, or issues with hosting / website service provision may negatively impact on information availability and / or the user experience.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	NIMC's current cloud file storage system relies on an open architecture that is weak on version control management and increases the risk of unintentional or malicious file deletion.

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

Financial Planning

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 for IT Equipment and £8,000 towards the uplift in salaries.

Procurement

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

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is 30 days from receipt of an appropriate and valid invoice. For small and medium-sized enterprises (SMEs), the target is 5 days from receipt of invoices. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2022-23 - 100%). 100% of payments were paid within the 30 day timeframe (2022-23 – 100%).

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud or suspected fraud were identified in 2023-24. (2022-23: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2023-24. (2022-23: nil).

Governance Statement for the year ended 31 March 2024 (continued)

Conflicts of Interest

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

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. There was no gifts and hospitality declared by senior staff or Board members in 2023-24. (2022-23 – 1 declaration reported by the Chairperson). No gifts or hospitality was provided by NIMC in 2023-24.

Freedom of Information and Data Management

NIMC did not receive any request under the Freedom of Information Act during 2023-24 (2022-23: one).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2022-23: nil).

Safeguarding Children and Young People

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

Review of Effectiveness

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

In March 2024, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Governance Statement for the year ended 31 March 2024 (continued)

Quality of Information

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

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2023-24 Annual Assurance Report. There were no significant weaknesses arising this year.

Statement of Accounting Officer's Responsibilities

The DfC has directed NIMC to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the organisation during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIMC and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The Accounting Officer of DfC has designated the Director of NIMC as Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIMC's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, 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 NIMC's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement for the year ended 31 March 2024 (continued)

Conclusion

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



Johnathan Dalzell
Accounting Officer
DATE: 27/06/24

Membership of the Northern Ireland Museums Council at 31 March 2024

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 81 members as of 31 March 2024 (2022-23; 89). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

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

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

Supporting Members

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

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

Associate Members

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

There are currently 44 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

Detail of losses	2024		2023	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	-	-	1	£3,496

NIMC had no losses exceeding £250,000 (2022-23: £nil). However, NIMC had one loss in the prior year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2023-24 (2022-23 £nil).

Special Payments

NIMC had no special payments (2022-23: none) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2024 (2022-23: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2022-23: none).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/24

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2024 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In my opinion the financial statements:

- give a true and fair view of the state of the NIMC's affairs as at 31 March 2024 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

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

Basis for opinions

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

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

Conclusions relating to going concern

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

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

it anticipated that the services which they provide will continue into the future.

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Directors and Accounting Officer for the financial statements

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

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the NIMC will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
 - completing risk assessment procedures to assess the susceptibility of the NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and posting of unusual journals;
 - engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
-

The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)

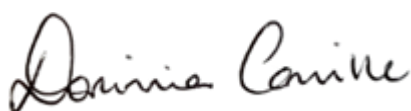
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have 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

2 July 2024

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	227,000	76,135	303,135	325,433
Charitable activities	4	3,217	-	3,217	31,936
Other trading activities	5	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>13,244</u>
TOTAL INCOME		<u>243,960</u>	<u>76,135</u>	<u>320,095</u>	<u>370,613</u>
EXPENDITURE ON:					
Charitable activities	6	<u>(263,856)</u>	<u>(90,854)</u>	<u>(354,710)</u>	<u>(346,752)</u>
Total Expenditure		<u>(263,856)</u>	<u>(90,854)</u>	<u>(354,710)</u>	<u>(346,752)</u>
NET INCOME/ (EXPENDITURE)	9	(19,896)	(14,719)	(34,615)	23,861
TRANSFERS BETWEEN FUNDS		5,369	(5,369)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,270</u>	<u>12,378</u>	<u>18,648</u>	<u>53,263</u>

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

All of the above amounts relate to continuing activities.

Balance sheet

	Note	2024 £	2023 £
Fixed assets:			
Intangible assets	12	12,358	18,445
Tangible assets	13	4,367	8,430
Current assets			
Debtors	14	23,992	7,020
Cash at bank		<u>51,874</u>	<u>81,084</u>
Total current assets		75,866	88,104
Liabilities			
Creditors : Amounts falling due within one year	15	(73,943)	(61,716)
Net current assets		<u>1,923</u>	<u>26,388</u>
Total assets less current liabilities		<u>18,648</u>	<u>53,263</u>
Total net assets		<u>18,648</u>	<u>53,263</u>
The funds of the charity			
Restricted income funds	16	12,378	32,466
Unrestricted funds	17	<u>6,270</u>	<u>20,797</u>
Total charity funds		<u>18,648</u>	<u>53,263</u>

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

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

These financial statements have been approved by the Board of Directors on 27 June 2024 and signed on its behalf by:



Nora Douds
Chair



Johnathan Dalzell
Director

Company registration: NI027735

The notes on pages 47 to 61 form part of these financial statements

Statement of Cash Flows

	Note	2024 £	2023 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(29,210)	(6,534)
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		-	(6,025)
Payments to acquire intangible fixed assets		<u>-</u>	<u>(18,445)</u>
Net cash outflow from capital expenditure		<u>-</u>	<u>-</u>
INCREASE / (DECREASE) IN CASH	24	<u>(29,210)</u>	<u>(31,004)</u>

Notes to the financial statements

1. NATURE OF ORGANISATION

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

2. ACCOUNTING POLICIES

Basis of preparation

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

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

Incoming resources

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

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

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

Resources expended

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

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

Fund accounting

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

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

Designated funds

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

Intangible fixed assets

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

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

Website	- Amortised over 3 years

Fixed assets

Tangible fixed assets are stated at valuation.

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

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

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

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

Pension scheme arrangements

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

Reserves

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

Holiday Pay

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

3. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants receivable				
DFC grant-in-aid	226,000	-	226,000	257,000
DFC Access & Inclusion	-	68,854	68,854	400
National Lottery Heritage Fund	-	-	-	25,222
Esme Mitchell Trust Grant	-	-	-	2,000
DFC – Website Developments	-	-	-	25,000
Museum Development UK	-	4,881	4,881	7,250
Wild Escape	-	2,400	2,400	8,141
Thrive	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>420</u>
	<u>227,000</u>	<u>76,135</u>	<u>303,135</u>	<u>325,433</u>
Total 2023	<u>257,420</u>	<u>68,013</u>	<u>325,433</u>	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Nerve Centre income	-	-	-	29,796
Training income	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>2,140</u>
	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>31,936</u>
Total 2023	<u>2,140</u>	<u>29,796</u>	<u>31,396</u>	

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Memberships	13,410	-	13,410	13,244
Other income	<u>333</u>	<u>-</u>	<u>333</u>	<u>-</u>
	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>13,244</u>
Total 2023	<u>13,244</u>	<u>-</u>	<u>13,244</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants awarded	-	80,292	80,292	40,881
Project costs	3,840	-	3,840	40,478
Training costs	3,654	-	3,654	3,614
Membership fees	1,059	-	1,059	766
Staff training	300	-	300	2,062
Wages and salaries	145,097	2,400	147,497	147,543
Redundancy	-	-	-	9,950
Employer's N.I. Contributions	9,376	-	9,376	8,534
Staff pension costs	43,597	-	43,597	40,133
Support costs (Note 7)	18,900	8,162	27,062	22,586
Governance costs (Note 8)	<u>38,033</u>	<u>-</u>	<u>38,033</u>	<u>30,205</u>
	<u>263,856</u>	<u>90,854</u>	<u>354,710</u>	<u>346,752</u>
Total 2023	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance	620	-	620	328
Telephone	571	-	571	550
Computer and software	8,414	-	8,414	12,375
Printing and stationery	8	-	8	1,052
Travel and subsistence	430	-	430	382
Bank charges	(24)	-	(24)	-
Sundry expenses	599	-	599	100
Depreciation and amortisation	1,988	8,162	10,150	5,793
Bad debts	-	-	-	-
Professional fees	<u>6,294</u>	<u>-</u>	<u>6,294</u>	<u>2,006</u>
	<u>18,900</u>	<u>8,162</u>	<u>27,062</u>	<u>22,586</u>
Total 2023	<u>17,455</u>	<u>5,131</u>	<u>22,586</u>	

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	6,235	-	6,235	5,741
Accountancy fees and internal audit	11,500	-	11,500	14,110
Audit fees	20,300	-	20,300	9,500
Board meeting & member expenses	105	-	105	1,100
Company governance costs	-	-	-	-
Design of annual report	<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>(246)</u>
	<u>38,033</u>	<u>-</u>	<u>38,033</u>	<u>30,205</u>
Total 2023	<u>30,205</u>	<u>-</u>	<u>30,205</u>	

9. NET INCOME

This is stated after charging:

	2024 £	2023 £
Staff pension contributions	44,873	41,327
Depreciation and amortisation	10,150	5,793
Auditors' remuneration: - audit of the financial statements	<u>20,300</u>	<u>9,500</u>

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	152,008	151,716
Redundancy	-	9,950
Social security costs	9,825	8,907
Other pension costs	<u>44,873</u>	<u>41,327</u>
	<u>206,706</u>	<u>211,900</u>

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £105 (2023 – £478).

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

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

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

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

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the Northern Ireland Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in Northern Ireland. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2023-24 employers' contributions of £44,873 were payable to the NICS pension arrangements (2022-23: £41,327) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2022-23 £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% (2022-23, 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% (2022-23 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2022-23: £nil).

Particulars of employees:

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

	2024 No	2023 No
Number of staff	4	4

No employee received remuneration of more than £60,000 during the year (2022-23 – nil).

Notes to the financial statements (continued)

11. TAXATION

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

The Museums Council is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Computer Software £
VALUATION	
At 1 April 2023	18,445
Additions	-
Disposals	-
At 31 March 2024	<u>18,445</u>
AMORTISATION	
At 1 April 2023	-
Amortisation charge for the year	6,087
Eliminated on disposal	-
At 31 March 2024	<u>6,087</u>
NET BOOK VALUE	
At 31 March 2024	<u>12,358</u>
At 31 March 2023	<u>18,445</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2023	29,256	40	6,484	35,780
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>29,256</u>	<u>40</u>	<u>6,484</u>	<u>35,780</u>
DEPRECIATION				
At 1 April 2023	20,826	40	6,484	27,350
Charge for the year	4,063	-	-	4,063
Eliminated on disposal	-	-	-	-
At 31 March 2024	<u>24,889</u>	<u>40</u>	<u>6,484</u>	<u>31,413</u>
NET BOOK VALUE				
At 31 March 2024	<u>4,367</u>	<u>-</u>	<u>-</u>	<u>4,367</u>
At 31 March 2023	<u>8,430</u>	<u>-</u>	<u>-</u>	<u>8,430</u>

Notes to the financial statements (continued)

14. DEBTORS

	2024 £	2023 £
Trade debtors	551	4,253
Accrued income	20,728	-
Prepayments	<u>2,713</u>	<u>2,767</u>
	<u>23,992</u>	<u>7,020</u>

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,936	140
Short-term compensated absences (holiday pay)	4,286	4,194
Taxation and social security	3,449	2,585
Other creditors	464	1,801
Deferred income	22,657	7,745
Accruals	<u>39,151</u>	<u>45,251</u>
	<u>73,943</u>	<u>61,716</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Esme Mitchell Trust	1,607	-	(1,600)	-	7
Museum Development UK	-	4,881	(4,868)	-	13
Wild Escape	-	2,400	(2,400)	-	-
Capital Fund	1,171	-	(2,075)	904	-
DFC Capital – Website	25,000	-	(6,087)	(6,555)	12,358
DFC Access & Inclusion	-	68,854	(68,854)	-	-
NLHF – Climate Change Initiative	<u>4,688</u>	<u>-</u>	<u>(4,970)</u>	<u>282</u>	<u>-</u>
	<u>32,466</u>	<u>76,135</u>	<u>(90,854)</u>	<u>(5,369)</u>	<u>12,378</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS

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

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Unrestricted income funds	<u>20,797</u>	<u>243,960</u>	<u>(263,856)</u>	<u>5,369</u>	<u>6,270</u>

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(242,970)</u>	<u>10,016</u>	<u>20,797</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Intangible assets	-	12,358	12,358	18,445
Tangible assets	4,367	-	4,367	8,430
Net current assets/(liabilities)	<u>1,903</u>	<u>20</u>	<u>12,723</u>	<u>26,388</u>
	<u>6,270</u>	<u>12,378</u>	<u>29,448</u>	<u>53,263</u>

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS

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

Liquidity Risk

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

Credit Risk

The Museums Council is not exposed to any material credit risk.

20. GUARANTOR

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

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of the Museums Council Limited is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

The Museums Council is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, the Museums Council received grant in aid. There were also additional transactions of £68,854 with DfC in relation to Access and Inclusion Funding.

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

Collecting for the Future (supported by the Esmé Mitchell Trust)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay	£1,000.00	Jayne Clarke	Mid & East Antrim Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Tower Museum	Children's Reading and Sensory Space	£444.30	R. Doherty	Derry & Strabane District Council
Mid-Antrim Museum	The Crafty Castle Cat	£355.00	J. Clarke	Mid & East Antrim Borough Council
Fermanagh County Museum	Messy Museums Monday	£420.00	Cllr J. McClaughry	Fermanagh & Omagh District Council
North Down Museum	Bear Hugs	£500.00	Cllr K. Douglas	Ard & North Down Borough Council

Five organisations received a number of grants from the Museums Council and the total value is outlined below:-

Grant Applicant	Total Value of Grants £
Tower Museum, Derry	£444.30
Mid-Antrim Museum	£355.00
Fermanagh County Museum	£420.00
North Down Museum	£500.00
Carrickfergus Museum	£1,000.00

Notes to the financial statements (continued)

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

	2024 £	2023 £
Net incoming resources before transfers	(34,615)	23,861
Depreciation and amortisation	10,150	5,793
Decrease/(increase) in debtors	(16,972)	1,356
(Decrease)/increase in creditors	<u>12,227</u>	<u>(37,544)</u>
Net cash outflow from operating activities	<u>(29,210)</u>	<u>(6,534)</u>

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

	2024 £	2023 £
(Decrease)/increase in cash in the period	<u>(29,210)</u>	<u>(31,004)</u>
Change in net funds	(29,210)	(31,004)
Net funds at 1 April 2023	<u>81,084</u>	<u>112,088</u>
Net funds at 31 March 2024	<u>51,874</u>	<u>81,084</u>

Notes to the financial statements (continued)

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2023 £	Cash flows £	31 March 2024 £
Cash at bank	<u>81,084</u>	<u>(29,210)</u>	<u>51,874</u>

26. LOSSES AND SPECIAL PAYMENTS

	2024 £	2023 £
Bad debt/membership income written off in current year	<u>-</u>	<u>-</u>

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. Furthermore, it is now apparent that DfC seeks to develop a new Museums Policy prior to engaging NIMC in the ALB review. It is therefore not anticipated that the review will impact on NIMC within the next two years.

The DfC has provided an interim budget allocation for the Museums Council for the first quarter of 2024-2025 of £58,000. This is in line with 2023-24 of £233,000. The budget for 2024-25 period has not been allocated yet. We anticipate that the budget allocation will enable NIMC to meet operational costs.

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

ADDITIONAL DISCLOSURES REQUIRED BY FReM

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

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

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

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

Statement of Financial Activities prepared under FReM

	2024 £	2023 £
Income and endowments from:		
Donations & legacies	77,135	43,433
Charitable activities	3,217	31,936
Other trading activities	<u>13,743</u>	<u>13,244</u>
Total incoming resources	<u>94,095</u>	<u>88,613</u>
Resources expended:		
Charitable activities	<u>354,710</u>	<u>346,752</u>
Total resources expended	<u>354,710</u>	<u>346,752</u>
Amount transferred to reserves	(260,615)	(258,139)
Analysis of Reserves prepared un FReM		
Balance at 1 April 2023	53,263	29,402
Grant in aid received in year	226,000	282,000
Net operating cost for year	<u>(260,615)</u>	<u>(258,139)</u>
Balance at 31 March 2024	<u>18,648</u>	<u>53,263</u>



NI Museums Council
153 Bangor Road, Holywood,
Co. Down, BT18 0EU

Tel: +44(0)2890 550 215
Email: info@nimc.co.uk



Northern Ireland Museums Council

Northern Ireland - Charity number 101873

Annual return

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

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

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

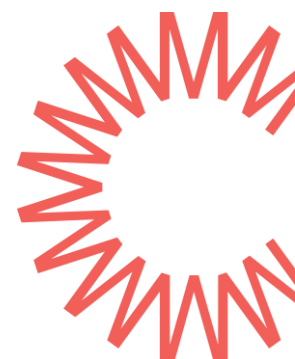
In preparing the accounts, I was required to:

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

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

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

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



Internal Control

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

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

Fraud

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

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

Assets

GENERAL

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

NON CURRENT ASSETS

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

OTHER CURRENT ASSETS

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

Liabilities

GENERAL

All liabilities have been recorded in the Balance Sheet.

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

There were no litigation and claims made during the year.



PROVISIONS

There were no provisions made in the financial statements.

CONTINGENT LIABILITIES

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

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

Other Disclosures

RESULTS

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

UNCORRECTED MISSTATEMENTS

The following uncorrected misstatement has been brought to my attention:

- £420 under accrual at the year end.

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

EVENTS AFTER THE REPORTING PERIOD

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

ACCOUNTING ESTIMATES

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

MANAGEMENT OF PERSONAL DATA

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



Johnathan Dalzell
Accounting Officer
Northern Ireland Museums Council
27 June 2024



Accounts



NI
Museums
Council

Annual Report 2022-23

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2023

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

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

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers

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

Company Secretary

Dr. Johnathan Dalzell *

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nuala Toman
Brona Moffett
Paul Allison

Grant Committee

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

Business Planning Committee

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

Accounting Officer

Dr. Johnathan Dalzell *

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Registered Company Number

NI027735

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

Non-Executive Director's Report

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

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

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

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

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

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

Nora Douds
Chair

Signed: 

DATE: 27/06/23

Report of the Directors for the year ended 31 March 2023

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

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

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

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

NIMC's functions include the following:

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

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

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

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

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

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

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

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

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

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

Public Benefit Statement

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

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

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

2022-23 Performance

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

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

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

The Museums Connect Grant Scheme

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

This fund prioritised applications which clearly demonstrated that:

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

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

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

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

*Rescinded grant

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

The Wild Escape

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

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

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

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

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

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

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

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

*Rescinded grant.

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

The Late Shift

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

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

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

*Rescinded grant.

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

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

NIMC website

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

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

Newsletters

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

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

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

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

Social Media

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

Reimagine, Remake, Replay

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

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

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

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

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

Headline statistics and outputs for the RRR programme include:

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

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

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

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

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

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

Playful Museums

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

The Festival was supported by NIMC through three initiatives:

Grant Supported Programming

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

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

Squiggles & Giggles Programming

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

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

Armstrong Storytelling Trust Programming

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

Aligned Festival Activities

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

Festival highlight summary:

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

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

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

Global Voices, Local Choices

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

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

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

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

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

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

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

Learning & Outreach Forum

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

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

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

Museums Learning Forum

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

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

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

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

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

Climate Heritage Network

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

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

NI Science Festival Climate Tour

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

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

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

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

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

Supporting Inclusivity - Access & Inclusion Audits

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

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

Supporting Inclusivity - Access and Inclusion Grants

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

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

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

Let's Talk

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

Annual Training Programme

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

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

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

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

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

Museum Accreditation

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

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

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

One museum was removed from the scheme due to closure.

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

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

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

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

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

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

Advice and Guidance

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

Collecting for the Future

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

Collecting for the Future supports accredited museums to acquire:

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

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

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

*Grant offer rescinded 02/5/23

Re:Model Phase 2

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

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

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

5. Museums contribute to economic and social recovery.

Advocacy

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

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

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

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

Collaboration with the University Sector

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

University Placements

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

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

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

Museums, Crisis and Covid-19 Research Project

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

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

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

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

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

Effective Delivery

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

Evaluating and Improving Services

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

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

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

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

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

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

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

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

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

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

Review of Organisational Structure

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

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

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

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

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

Disability Action Plan

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

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

Governance and Accountability

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

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

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

Statement of Directors' Responsibilities

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

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

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

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

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

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

Financial Review

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

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

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

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

Plans for the Future

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

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

Personnel matters

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

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

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

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

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

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

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

Political and Charitable Donations

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

Auditors

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

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

By order of the Board of Directors



Johnathan Dalzell
Accounting Officer

DATE: 27/06/23



Nora Douds
Chair

DATE: 27/06/23

Remuneration and Staffing Report

Remuneration Policy

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

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

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

Service contracts

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

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

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

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

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

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

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

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

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

Remuneration and Staffing Report (continued)

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

Sickness Absence

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

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

Staff Policies

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

In particular, NIMC:

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

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

Salary and pension entitlements

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

Total remuneration (audited)

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

¹The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

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

Remuneration and Staffing Report (continued)

Salary

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

Bonuses

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Fair Pay Disclosures (Audited Information)

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

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

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

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

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration excludes the accrued pay award for 2022-23, as it has not yet been approved.

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

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

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

Remuneration and Staffing Report (continued)

Fair Pay Disclosures (Audited Information) (continued)

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

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

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

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

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

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

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

Pension benefits (audited)

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

Remuneration and Staffing Report (continued)

NICS Pension arrangements

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

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

McCloud Judgement

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

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

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

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

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

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

Remuneration and Staffing Report (continued)

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

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

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

Remuneration and Staffing Report (continued)

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

Scheme Year 1 April 2023 to 31 March 2024

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

Cash Equivalent Transfer Values

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

Real increase in CETV

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

Compensation for Loss of Office (Audited)

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



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Governance Statement for the year ended 31 March 2023

Introduction

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

Remit

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

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

Compliance with Corporate Governance Code

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

Governance Framework

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

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

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

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

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

The Role of the Board of Directors and Governance Framework

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

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

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

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

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

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

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

The Work of the Board of Directors and its Committees

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

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

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

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

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

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

The Board of Directors

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

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

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

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

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

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

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

The Committees

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

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

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

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

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

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

Governance Issues

Historic Issue Relating to a Breach of Payment Policy

Governance issues from last year closed

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

Governance issues from last year still open

No matters to disclose.

New governance issues

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

Independent Assurance

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

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

Operation and Performance

Business Planning

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

Risk Management

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

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

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

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

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

Financial Planning

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

Procurement

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

Prompt Payments

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

Fraud

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

Health and Safety

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

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

Conflicts of Interest

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

Gifts and Hospitality

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

Freedom of Information and Data Management

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

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

Safeguarding Children and Young People

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

Review of Effectiveness

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

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

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

Quality of Information

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

Significant Control Weakness

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

Conclusion

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



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Membership of the Northern Ireland Museums Council at 31 March 2023

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

Museum Members

This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Antrim and Newtownabbey Borough Council (Museum at the Mill and Sentry Hill)
- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, Craigavon Museum Services and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- Inniskillings Museum
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum
- Police Museum
- Whitehead Railway Museum of Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- The National Trust (Ards House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Somme Association (Somme Museum)

Supporting Members

This class of membership is open to Borough and District Councils in Northern Ireland that operate non-Accredited museums and to those that do not operate museum services. Membership of this category entitles councils to advice, information, training and assistance with feasibility and development studies.

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

Membership of the Northern Ireland Museums Council at 31 March 2023 (continued)

Associate Members

This class of membership is open to the national and centrally funded accredited museums of Northern Ireland, other museums, and any agency, commercial company, individual or other body wishing to subscribe. Membership provides access to advice, information and training.

There are currently 49 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

Detail of losses	2023		2022	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	1	£3496	-	-

NIMC had no losses (2021-22: £nil) exceeding £250,000. However, NIMC did have one loss in the year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2022-23 (2021-22 £nil).

Special Payments

NIMC had no special payments (2021-22: none) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2023 (2021-22: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2021-22: none).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Northern Ireland Museums Council

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO
THE NORTHERN IRELAND ASSEMBLY**

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2023 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the NIMC's affairs as at 31 March 2023 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs)(UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the NIMC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Directors and Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Remuneration and Staffing Report described in that report as having been audited and my audit certificate and report. The Directors and Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staffing Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
 - the financial statements and the parts of the Report of the Directors to be audited are not in agreement with the accounting records; or
 - certain disclosures of remuneration specified by law are not made; or
 - I have not received all of the information and explanations I require for my audit; or
 - the Governance Statement does not reflect compliance with the Department of Finance's guidance.
-

Responsibilities of the Directors and Accounting Officer for the financial statements

As explained more fully in the Statement of Statement of Directors Responsibilities, the Directors and the Accounting Officer are responsible for:

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the NIMC will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
 - completing risk assessment procedures to assess the susceptibility of the NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and posting of unusual journals;
-

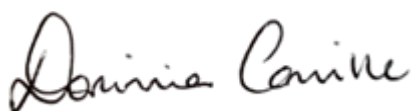
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 June 2023

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	257,420	68,013	325,433	390,612
Charitable activities	4	2,140	29,796	31,936	40,938
Other trading activities	5	13,244	-	13,244	13,138
TOTAL INCOME		272,804	97,809	370,613	444,688
EXPENDITURE ON:					
Charitable activities	6	(276,092)	(70,660)	(346,752)	(442,975)
Total Expenditure		(276,092)	(70,660)	(346,752)	(442,975)
NET INCOME/ (EXPENDITURE)	9	(3,288)	27,149	23,861	1,713
TRANSFERS BETWEEN FUNDS		10,016	(10,016)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		14,069	15,333	29,402	27,689
TOTAL FUNDS CARRIED FORWARD		20,797	32,466	53,263	29,402

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Balance sheet

		2023	2022
	Note	£	£
Fixed assets:			
Intangible assets	12	18,445	-
Tangible assets	13	8,430	8,198
Current assets			
Debtors	14	7,020	8,376
Cash at bank		81,084	112,088
<i>Total current assets</i>		88,104	120,464
Liabilities			
Creditors: Amounts falling due within one year	15	(61,716)	(99,260)
<i>Net current assets</i>		26,388	21,204
<i>Total assets less current liabilities</i>		53,263	29,402
Total net assets		53,263	29,402
The funds of the charity			
Restricted income funds	16	32,466	15,333
Unrestricted funds	17	20,797	14,069
Total charity funds		53,263	29,402

It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector Audit) (Northern Ireland) Order 2013, being an order issued under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003. The Board therefore claims this exemption.

The Board of Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These financial statements have been approved by the Board of Directors on Tuesday 27th June 2023 and signed on its behalf by:



Nora Douds
Chair

Company registration: NI027735

The notes on pages 48 to 62 form part of these financial statements

Statement of Cash Flows

	Note	2023 £	2022 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(6,534)	50,321
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		(6,025)	(3,175)
Payments to acquire intangible fixed assets		(18,445)	-
Net cash outflow from capital expenditure		-	-
INCREASE / (DECREASE) IN CASH	24	<u>(31,004)</u>	<u>47,146</u>

The notes on pages 48 to 62 form part of these financial statements

Notes to the financial statements

1. NATURE OF ORGANISATION

The principal activity of NIMC is to support local museums in Northern Ireland. NIMC is a company limited by guarantee incorporated in Northern Ireland. NIMC's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

Incoming resources

Income is recognised when the charity is legally entitled to, the income after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'resource' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specific service is deferred until the criteria for income recognition are met.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and travel expenses which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Governance costs include those incurred in the governance of NIMC and are primarily associated with constitutional, statutory requirements and strategic matters such as audit and accountancy, board expenses and printing financial statements. The salary and related overhead costs pertaining to the Accounting Officer and finance staff are apportioned between charitable activities and governance costs at a rate of 95% and 5% respectively.

Fund accounting

NIMC receives various types of funding which require separate disclosure. These are as follows:

- a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of NIMC; and
- b) restricted funds: funds which are earmarked by the donor for specific purposes.

Designated funds

Within unrestricted funds NIMC may designate a part of its reserves for particular purposes. Designated funds relate to incoming resources in the current and previous years, which are allocated to fund specific activities in future accounting periods.

Intangible fixed assets

Intangible fixed assets are stated at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	- Amortised over 3 years

Tangible fixed assets

Tangible fixed assets are stated at cost.

The costs of all fixed assets of NIMC are restated annually to reflect their current value using the relevant price indices at the year end (where material). Any revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve. However, due to the immaterial nature of the amounts involved no revaluation has been recognised.

NIMC has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% Straight line
Office equipment	- 15% Straight line
Furniture	- 10% Straight line

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Pension scheme arrangements

Past and present staff of NIMC are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

Redundancy and termination payments

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point NIMC is committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Reserves

NIMC receives various types of funding which require separate disclosure. These are differentiated between restricted and unrestricted reserves. Unrestricted reserves represent retained amounts available for discretionary spend on NIMC's objectives. Restricted reserves represent retained amounts available for specific projects.

Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

3. DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
DFC grant-in-aid	257,000	-	257,000	232,000
DFC Access & Inclusion	-	400	400	31,582
National Lottery Heritage Fund	-	25,222	25,222	28,690
Esme Mitchell Trust Grant	-	2,000	2,000	5,000
DFC – Climate Change	-	-	-	81,600
DFC – IT Capital	-	-	-	3,000
DFC – Website Development	-	25,000	25,000	-
Museum Development UK	-	7,250	7,250	7,500
Northern Ireland Regional Curators				
Group Donation	-	-	-	447
Museum Now Grant	-	-	-	793
Wild Escape	-	8,141	8,141	-
Thrive	420	-	420	-
	257,420	68,013	325,433	390,612
Total 2022	232,793	157,819	390,612	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Nerve Centre income	-	29,796	29,796	40,938
Training income	2,140	-	2,140	-
	<u>2,140</u>	<u>29,796</u>	<u>31,936</u>	<u>40,938</u>
Total 2022	<u>-</u>	<u>40,938</u>	<u>40,938</u>	

5. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Memberships	13,244	-	13,244	13,138
Other income	-	-	-	-
	<u>13,244</u>	<u>-</u>	<u>13,244</u>	<u>13,138</u>
Total 2022	<u>13,138</u>	<u>-</u>	<u>13,138</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants awarded	5,149	35,732	40,881	175,561
Project costs	40,478	-	40,478	19,035
Training costs	3,614	-	3,614	5,853
Membership fees	766	-	766	1,252
Staff training	2,062	-	2,062	999
Wages and salaries	123,472	24,071	147,543	136,935
Redundancy	9,950	-	9,950	-
Employer's N.I. Contributions	7,014	1,520	8,534	9,490
Staff pension costs	35,927	4,206	40,133	42,557
Temporary staff recruitment costs	-	-	-	-
Support costs (Note 7)	17,455	5,131	22,586	19,073
Governance costs (Note 8)	30,205	-	30,205	32,220
	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	<u>442,975</u>
Total 2022	<u>242,970</u>	<u>200,005</u>	<u>442,975</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Insurance	328	-	328	525
Telephone and communications	550	-	550	473
Computer and software	12,375	-	12,375	8,074
Printing and stationery	1,052	-	1,052	487
Travel and subsistence	382	-	382	138
Bank charges	-	-	-	-
Sundry expenses	100	-	100	250
Depreciation	662	5,131	5,793	4,435
Bad debts	-	-	-	-
Professional fees	2,006	-	2,006	4,691
	17,455	5,131	22,586	19,073
Total 2022	14,825	4,248	19,073	

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Staff costs	5,741	5,741	4,897
Accountancy fees and internal audit	14,110	14,110	17,104
Audit fees	9,500	9,500	9,200
Board meeting & member expenses	1,100	1,100	149
Company governance costs	-	-	370
Design of annual report	(246)	(246)	500
	30,205	30,205	32,220
Total 2022	32,220	32,220	

9. NET INCOME

This is stated after charging:

	2023 £	2022 £
Staff pension contributions	41,327	43,764
Depreciation	5,793	4,435
Auditors' remuneration:		
- audit of the financial statements	9,500	9,200

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	151,716	140,285
Redundancy	9,950	-
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £478 (2022 – £nil).

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but NIMC is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. DoF also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the DoF website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23 employers' contributions of £41,327 were payable to the NICS pension arrangements (2021-22: £43,764) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a Partnership Pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2021-22 £nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The Partnership Pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2021-22 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the Partnership Pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2021-22: £nil).

Particulars of employees:

The average number of persons employed during the year was as follows:

	2023	2022
	No	No
Number of staff	4	5

One employee received remuneration of more than £60,000 during the year (2021-22 – nil).

Notes to the financial statements (continued)

11. TAXATION

NIMC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NIMC is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Website £
VALUATION	
At 1 April 2022	-
Additions	18,445
At 31 March 2023	18,445
AMORTISATION	
At 1 April 2022	-
Amortisation charge for the year	-
At 31 March 2023	-
NET BOOK VALUE	
At 31 March 2023	18,445
At 31 March 2022	-

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2022	23,231	40	6,484	29,755
Additions	6,025	-	-	6,025
Disposals	-	-	-	-
At 31 March 2023	29,256	40	6,484	35,780
DEPRECIATION				
At 1 April 2022	15,033	40	6,484	21,557
Charge for the year	5,793	-	-	5,793
Eliminated on Disposal	-	-	-	-
At 31 March 2023	20,826	40	6,484	27,350
NET BOOK VALUE				
At 31 March 2023	8,430	-	-	8,430
At 31 March 2022	8,198	-	-	8,198

Notes to the financial statements (continued)

14. DEBTORS

	2023	2022
	£	£
Trade debtors	4,253	5,353
Other debtors	-	691
Accrued income	-	1,013
Prepayments	2,767	1,319
	<u>7,020</u>	<u>8,376</u>

15. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	140	9,225
Short-term compensated absences (holiday pay)	4,194	5,178
Taxation and social security	2,585	5,247
Other creditors	1,801	230
Accruals and deferred income	52,996	79,380
	<u>61,716</u>	<u>99,260</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2023
	£	£	£	£	£
The Late Shift	6,724	-	(2,243)	(4,481)	-
Nerve Centre	-	29,796	(29,796)	-	-
Esme Mitchell Trust	2,307	2,000	(2,700)	-	1,607
Museum Development UK	-	7,250	(7,250)	-	-
Wild Escape	-	8,141	(8,141)	-	-
Capital Fund	6,302	-	(5,131)	-	1,171
DFC Capital - Website	-	25,000	-	-	25,000
DFC Access & Inclusion	-	400	(400)	-	-
NLHF – Climate Change Initiative	-	25,222	(14,999)	(5,535)	4,688
	<u>15,333</u>	<u>97,809</u>	<u>(70,660)</u>	<u>(10,016)</u>	<u>32,466</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS (continued)

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
The Late Shift	6,724	-	-	-	6,724
Nerve Centre	-	40,938	(40,938)	-	-
Esme Mitchell Trust	2,307	5,000	(5,000)	-	2,307
Museum Development UK	-	7,500	(7,500)	-	-
NIRCG Donation	-	447	(447)	-	-
Capital Fund	7,550	3,000	(4,248)	-	6,302
DFC Climate Change	-	81,600	(81,600)	-	-
DFC Access & Inclusion	-	31,582	(31,582)	-	-
NLHF – Climate Change Initiative	-	28,690	(28,690)	-	-
	<u>16,581</u>	<u>198,757</u>	<u>(200,005)</u>	<u>-</u>	<u>15,333</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(276,092)</u>	<u>10,016</u>	<u>20,797</u>

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
Unrestricted income funds	<u>11,108</u>	<u>245,931</u>	<u>(242,970)</u>	<u>-</u>	<u>14,069</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	5,362	21,513	26,875	8,198
Net current assets	15,435	10,953	26,388	21,204
	<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>

19. FINANCIAL INSTRUMENTS

NIMC's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. NIMC does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day to day operational activities, NIMC holds no financial instruments.

Liquidity Risk

NIMC secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS (continued)

Credit Risk

NIMC is not exposed to any material credit risk.

20. GUARANTOR

NIMC is a company limited by guarantee and it does not have share capital. The liability of the member is limited to £1 in the event of the company being wound up.

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of NIMC is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

NIMC is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, NIMC received grant in aid. There were also additional transactions with DfC in relation to Access and Inclusion Funding. £400 was received.

Grants were awarded to a range of bodies that are represented on NIMC's Board of Directors. These can be summarised as follows:

Museum Connect (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Development of Education Space	£2,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Mid-Antrim Museum	Activate Your Curiosity	£1,500.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Museum Lates Grants (supported by NIMC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Made in AND Late Night Shopping	£1,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Armagh County Museum	Paint and Sip	£1,000.00	Alderman Ian Burns	Armagh City, Banbridge and Craigavon Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Wild Escape (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£2,000.00	Paul Allison	Irish Linen Centre & Lisburn Museum
Linen Hall	The Wild Escape at Linen Hall Library	£1,090.00	Julie Andrews	Linen Hall
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Green Lane Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballycastle Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballymoney Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Coleraine Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Collecting for the Future Grant (supported by Esme Mitchell)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Whitehead Railway Museum	Acquisition of a Great Northern Railway (Ireland) brass locomotive numberplate 207 and a Cast iron Belfast and Co. Down Railway monogram.	£700.00	Mark Kennedy	Whitehead Railway Museum

11 organisations received a number of grants from NIMC and the total value is outlined below:

Grant Applicant	Total Value of Grants £
Armagh County Museum	£1,000.00
Ballycastle Museum	£240.00
Ballymoney Museum	£240.00
Carrickfergus Museum	£1,350.00
Coleraine Museum	£240.00
Green Lane Museum	£240.00
Irish Linen Centre & Lisburn Museum	£3,000.00
Linen Hall Library	£1,090.00
Mid-Antrim Museum	£3,500.00
North Down Museum	£3,000.00
Whitehead Railway Museum	£700.00

Notes to the financial statements (continued)

23. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net incoming resources before transfers	23,861	1,713
Depreciation	5,793	4,435
Decrease in debtors	1,356	41,181
(Decrease)/increase in creditors	(37,544)	2,992
Net cash outflow from operating activities	(6,534)	50,321

24. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS

	2023	2022
	£	£
(Decrease)/increase in cash in the period	(31,004)	47,146
Change in net funds	(31,004)	47,146
Net funds at 1 Apr 2022	112,088	64,942
Net funds at 31 Mar 2023	81,084	112,088

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 22	Cash flows	31 Mar 23
	£	£	£
Cash at bank	112,088	(31,004)	81,084

26. LOSSES AND SPECIAL PAYMENTS

	2023	2022
	£	£
Bad debt/membership income written off in current year	-	-

Notes to the financial statements (continued)

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. It is therefore not anticipated that the review will impact on NIMC within a two-year period from March 2022.

The DfC has provided an indicative budget allocation for NIMC for 2023-2024 of £233,000, which represents a reduction relative to 2022-23 (£257,000). This will decrease NIMC's ability to meet increasing operational costs and to maintain full-service delivery to the local museum sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

ADDITIONAL DISCLOSURES REQUIRED BY FReM

**The following page does not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 41 to 44**

ADDITIONAL DISCLOSURES REQUIRED BY FReM

NIMC as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALB, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

Were NIMC to prepare its accounts on these bases, the results would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income and endowments from:		
Donations & legacies	43,433	74,012
Charitable activities	31,936	40,938
Other trading activities	13,244	13,138
Total incoming resources	88,613	128,088
Resources expended		
Charitable activities	346,752	442,975
Total resources expended	346,752	442,975
Amount transferred to reserves	(258,139)	(314,887)
Analysis of Reserves prepared under FReM		
Balance at 1 April 2022	29,402	27,689
Grant in aid received in year	282,000	316,600
Net operating cost for year	(258,139)	(314,887)
Balance at 31 March 2023	53,263	29,402



NI Museums Council
153 Bangor Road, Holywood,
Co. Down, BT18 0EU

Tel: +44(0)2890 550 215
Email: info@nimc.co.uk

*Cover image: Exhibition at
Ballymena Museum.
Photograph by Neil Keery
(2023)*



Northern Ireland Museums Council

Northern Ireland - Charity number 101873

Annual report

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2023

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Julie Andrews (Vice-Chair)
Paul Allison
Alderman Yvonne Boyle (resigned 24 June 2022)
Jayne Clarke
Councillor Rory Farrell (resigned 3 July 2022)
Dr. Leonie Hannan
Mark Kennedy
Heather McGuicken (resigned 6 Oct. 2022)
Brona Moffett
Kelly Robinson
Nuala Toman
Councillor Keith Turner (resigned 16 Sep. 2022)
Roisin Patricia Doherty (appointed 6 Oct. 2022)
Councillor Karen Douglas (appointed 6 Jan. 2023)

External Auditor

Northern Ireland Audit Office
1 Bradford Court, Upper Galwally
Belfast
BT8 6RB

Bankers

Danske Bank
Corporate Banking
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Company Secretary

Dr. Johnathan Dalzell *

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nora Douds (Observer)
Nuala Toman
Brona Moffett
Paul Allison

Grant Committee

Nuala Toman (Chair) (appointed 26 Aug. 2022)
Mark Kennedy
Simon Hunter - co opted
Councillor Rory Farrell (resigned 26 Aug. 2022)
Councillor Keith Turner (resigned 26 Aug. 2022)

Business Planning Committee

Nuala Toman (Chair) (resigned 17 Aug. 2022)
Nora Dodds (Chair) (appointed 7 Feb. 2023)
Roisin Doherty (appointed 7 Feb. 2023)
Jayne Clarke
Heather McGuicken (resigned 6 Oct. 2022)

Accounting Officer

Dr. Johnathan Dalzell *

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Registered Company Number

NI027735

* Ms. Siobhan Stevenson resigned as Company Secretary and Accounting Officer and Dr. Johnathan Dalzell took up post on 9 May 2022.

Non-Executive Director's Report

Nora Douds
Chair

Signed: **DATE:**

Report of the Directors for the year ended 31 March 2023

The Directors of the Museums Council, for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2023.

Northern Ireland Museums Council

The Museums Council was established in 1993 to support local museums (i.e. non-National museums) in Northern Ireland in maintaining and improving their standards of collections care and service to the public and to promote a coherent framework of museum provision.

In pursuit of these aims NIMC's main objectives are:

- To assist museums in Northern Ireland to improve standards of collections care.
- To assist museums in Northern Ireland to improve the range and quality of services to the public.
- To improve the status and standing of museums.
- To promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus advance the arts, culture, heritage, and science for the benefit of the public.
- To promote a coherent framework of museum provision in Northern Ireland.
- To operate efficiently, effectively, and economically.

NIMC's functions include the following:

- The development and maintenance of links with interested bodies and agencies.
- The provision of information, advice, and training to museums across a range of activities such as curatorial practice, collections management, conservation services, marketing and income-generation, etc.
- To encourage, support and assist educational exploitation of museums.
- Assistance with feasibility studies and carrying out developmental research.
- The disbursement of grants to local museums towards approved projects and specimen purchase.
- The promotion of Museum Accreditation for local museums.

NIMC is registered as a company limited by guarantee and operates in compliance with the Companies Act 2006. It is a registered charity. NIMC is funded, in the main, by the Department for Communities (DfC) and as such operates as a Non-Departmental Public Body (NDPB). NIMC does not carry out its functions on behalf of the Crown.

With this remit, and through these aims, NIMC plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the current draft Programme for Government, Outcomes Delivery Plan and the Departmental vision and strategic priorities to deliver outcomes / results, which will support people, improve communities and tackle disadvantage. For museums, these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of audience engagement programmes.

Report of the Directors for the year ended 31 March 2023 (continued)

The vision of the Northern Ireland Museums Policy is for “a *coordinated and sustainable museum sector that develops, preserves and interprets its collections to the highest possible standards; delivers quality services that inspire, educate and engage local, national and international visitors and users; harnesses its strengths and diversity to support economic, social and cultural development in Northern Ireland and a shared and better future.*”

The NIMC Corporate Plan 2022-25, “Museums at the Heart” was developed with the Board of Directors following a stakeholder engagement process. Five strategic goals were identified, which support NIMC’s mission to champion, develop and strengthen museums:

1. Museums are connected to their communities and cultivate a shared sense of place.
2. Museums enrich people’s lives and create opportunities for enjoyment, learning and fulfilment.
3. Museums drive transformation to make us more sustainable, inclusive, and innovative.
4. Museums contribute to economic and social recovery.
5. Museums develop, protect, and promote their collections and collections knowledge for the benefit of their audiences.

NIMC measured its performance during 2022-23 with seven Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2022-23
1.	Assess accreditation applications within a six-month timeframe	90%	100%
2.	Administer at least 5 grants to local museums to develop their collections	5	26
3.	Maintain the digital engagement portfolio (newsletters, bulletins and social media channels)	16	19
4.	Secure 150 participants in training and shared learning events	150	240
5.	Secure at least 10% non grant-in-aid funding	10% (£24.7k)	11.8% (£29.25k)
6.	Support at least 10 local museums to connect audiences virtually with museums through digital technologies	10	26
7.	NIMC staff attended at least 4 professional development events	4	23

Report of the Directors for the year ended 31 March 2023 (continued)

Public Benefit Statement

The Museums Council's charitable purpose is to promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus it advances the arts, culture, heritage or science. The Museums Council supports local museums by:

- Ensuring they maintain recognised standards.
- Assisting them to improve their public facilities.
- Providing financial assistance to support accredited local museums.
- Providing training.
- Advising on the learning and education programmes.
- Enhancing public awareness of the events at museums.
- Undertaking evaluations and research.
- Delivering strategic, sector-wide programmes.
- Providing advice, guidance and information in response to queries from the sector and the general public.

Beneficiaries include the people of Northern Ireland, visitors to museums from outside the area and online users of the NIMC website: www.nimc.co.uk.

2022-23 Performance

1. Museums are connected to their communities and cultivate a shared sense of place.

Our local museums are central to their communities. They create a sense of place and celebrate history and creativity through their collections. They provide space to explore and reflect and can cultivate a sense of pride and collective heritage.

NIMC worked with museums over the course of 2022-23 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

The Museums Connect Grant Scheme

The Museums Connect Grant programme was funded by NIMC and Art Fund, supporting museums to adapt and develop their practice to connect or re-connect with audiences. The priority of this grant programme was to support the on-going recovery and reset of accredited local museums in NI following the pandemic. NIMC offered Museums Connect grants up to £2,000.

This fund prioritised applications which clearly demonstrated that:

- The funding will contribute to re-opening the museum safely and sustainably, and/or
 - The project will enable the museum to connect with new or existing audiences in creative or innovative ways.
-

Report of the Directors for the year ended 31 March 2023 (continued)

Ten applications were received over two rounds, with the following eight grants awarded. The grant to Armagh Robinson Library & No.5 Vicar's Hill was rescinded in February 2023.

Museum	Project Name	Amount Awarded
North Down Museum	Development of Education Space	£2,000.00
Newry and Mourne Museum	Production of an easy read Gallery Guide to Newry and Mourne Museum	£1,496.00
Mid Antrim Museum	Activate Your Curiosity	£1,500.00
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00
Armagh Robinson Library & No5 Vicar's Hill	Going Out and Coming In - Stimulating Audience Development	£2,000.00*
Florence Court NT	Free-Flow at Florence Court	£1,980.00
Fermanagh County Museum	"Hen's Teeth": Content Creation	£1,200.00
The Argory - National Trust	Bringing The Argory to Life	£1,720.62
	Total	£13,246.62

*Rescinded grant

The implementation of these projects will lead to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms.

The Wild Escape

'The Wild Escape' was a major new participatory project from Art Fund aiming to engage children with the UK's natural environment. The Wild Escape brought museums, schools, families, and communities together to engage young people with the UK's natural environment, drawing inspiration from the art and objects in museums, and the creative and learning opportunities they can offer.

NIMC offered grants ranging from £500 to £3,000, allowing accredited local museums to deliver creative workshops with schools as part of The Wild Escape programme.

The Wild Escape aimed to bring school children and their families into museum spaces, to explore the animals in their collections and create stories and pictures that imagine a creature's journey to a future habitat rich in biodiversity. The artworks and creations that participants made in the classroom, online and in museums will be brought together in a collective work of art, to be unveiled during a weekend of activities for all ages on Earth Day 2023 (Saturday 22nd April).

The Wild Escape Grant programme prioritised applications which clearly demonstrate that the planned activities or workshop:

- Will strengthen connections with nearby primary schools and families, connecting (or reconnecting) with the widest possible group of school children through creative activities or workshops designed for KS2.
- Will support children and young people to build their knowledge and understanding of the natural world and the effects of the climate crisis on the UK's biodiversity.

Report of the Directors for the year ended 31 March 2023 (continued)

Five grant applications were received and awarded. The grant to Irish Linen Centre and Lisburn Museum was rescinded in March 2023.

Museum	Project Name	Amount Awarded
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£3,000.00*
Linen Hall Library	The Wild Escape at Linen Hall Library	£1,090.00
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00
Mount Stewart - National Trust	Biodiversity Butterfly	£3,000.00
Northern Ireland War Memorial	An Elephant Never Forgets	£2,051.25
	Total	£11,141.25

*Rescinded grant.

NIMC looks forward to The Wild Escape grant projects feeding into a UK-wide event on Earth Day, demonstrating the sector's response to urgent challenges facing our environment.

The Late Shift

The Late Shift made a return in November 2022, having previously ran in 2018 and 2019, thanks to funding from the National Lottery Heritage Fund. The Late Shift grant programme aimed to encourage new audiences to visit local museums, often through unique out-of-hours events.

The 2022-23 events were funded from ticketing revenue that had been generated from the 2018 and 2019 programmes, aiming to test and validate sustainable new approaches of engaging new audiences. Four grant applications were received and awarded. The Late Shift grant to Newry and Mourne Museum was rescinded in November 2022.

Museum	Project Name	Amount approved
Armagh Robinson Library & No5 Vicar's Hill	Healing Place of the Soul' in English and Місце зцілення душі in Ukrainian	£698.00
Newry and Mourne Museum	Banquet at Bagenal's	£1,000.00*
North Down Museum	Made in AND Late Night Shopping	£1,000.00
Armagh County Museum	Paint and Sip	£1,000.00
	Total	£3,698.00

*Rescinded grant.

Each of the museums have since used their Late Shift experiences and learnings to plan and deliver further self-sustaining out-of-hours events to connect and engage new and existing audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC website

The NIMC website was completely redeveloped in 2022-23 thanks to capital budget from DfC. This coincided with the development of a new NIMC logo and brand, underpinning a complete refresh of the corporate image.

The new website provides comprehensive information about NIMC's membership services, including details about upcoming events, training opportunities, grants, news, and accredited museum members. The website is also integrated with Eventbrite to streamline digital ticketing and event management.

Newsletters

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters and mailshots.

'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; eight issues of Museum Beat were issued in 2022-23.

The 'Opportunities and Support Bulletin' communicates training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. Six Opportunities and Support Bulletins were issued in 2022-23.

The NIMC Newsletter is targeted at non-members, including a wide range of interested parties who have signed up voluntarily to find out about NIMC and local museums. Three Newsletters were issued in 2022-23, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The Newsletter was redesigned in a magazine style at the end of 2022-23, to provide a more professional and visually appealing means of communicating with the public and other interested stakeholders.

Social Media

NIMC maintained three social media channels in 2022-23 (facebook, Instagram and twitter), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week.

Reimagine, Remake, Replay

September 2022 saw the culmination of the award winning 'Reimagine, Remake, Replay' (RRR) project, which sought to engage young people in heritage through cutting edge digital technologies and creative media. RRR was a ground-breaking four-year collaboration between NI Museums Council, The Nerve Centre, National Museums NI and NI Screen, alongside Fermanagh County Museum, North Down Museum, Mid-Antrim Museum, Newry & Mourne Museum, Causeway Coast & Glens Museum Service, and Tower Museum.

The expansive programme was developed around the re-framing and re-interpretation of heritage through the lived experience of 16-25 year olds, who are often under-represented in museum audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

RRR challenged museums to reflect on their mission, supporting them to develop the skills and confidence to work with young people. The project has been successful in developing younger audiences for museums and in turn has been changing young people's perceptions of museums, connecting younger people with their heritage and increasing their skills and confidence.

The RRR project was committed to a youth-led approach and ethos, which permeated every aspect of the programme. Many of the young people who participated in the programme eventually led and facilitated courses and events for their peers; applying their knowledge and newly acquired skills.

Headline statistics and outputs for the RRR programme include:

- RRR attracted 5,888 participants over the course of the programme.
- 66 museum staff members were trained in digital practice.
- 421 creative sessions delivered.
- 54 events managed and delivered by young people.
- 528 OCN / Digital Badge Accreditations.
- 97% of young participants believe that the skills they learnt through the RRR programme will be useful in future.
- 90% of young participants indicated that they were more likely to take part in local heritage events as a result of their RRR experience.
- 69% of young participants indicated that they were more likely to volunteer at a local heritage organisation as a result of their RRR experience.

The RRR project received a number of awards and accolades; in 2020, RRR was recognised as the 'Best Museums Change Lives' Project by the Museum Association; the Project Youth Ambassador, Niamh Kelly, received the 2021 Heritage Angel Award for Best Contribution to Heritage by a Young Person; RRR was also shortlisted for The National Lottery Good Causes Project of the Year Award 2021.

Report of the Directors for the year ended 31 March 2023 (continued)

2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.

Museums and their collections are richly stimulating. They tell stories of the past, feeding our imaginations and enabling us to explore topics that challenge and motivate us to learn and grow. They provide opportunities for connecting us with our communities and can improve our quality of life.

Over the course of 2022-23, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Playful Museums

The 7th Playful Museums Festival ran during February 2023. The festival has an early years focus, helping museums to engage with children under 5 and their carers. The 2022-23 programme included outdoors activities, baby yoga, baby sensory activities, storytelling, music and play. The commitment to the Playful Museums Festival in Northern Ireland continues to enhance learning opportunities for early years visitors, in line with their development, wellbeing and educational needs.

The Festival was supported by NIMC through three initiatives:

Grant Supported Programming

Grants supported museums to develop and deliver a range of activities at the following museums:

Grant Applicant	Project	Amount Awarded
Armagh Robinson Library & No.5 Vicars Hill	'Hearts for valentines' and 'Paul Howard flowers for spring'	£500.00
Northern Ireland War Memorial	Jeanie's adventure in the countryside	£460.00
Ballycastle, Ballymoney, Green Lane and Coleraine Museum (Causeway Coast and Glens Museum Service)	Seek, find, speak, create	£960.00 (£240 each)
Fermanagh County Museum	Baby Spaces	£350.00
	Total	£2,270.00

Squiggles & Giggles Programming

Squiggles & Giggles have been involved with the Playful Museums Festival since 2021 when they worked with five local museums to create a series of videos when the festival moved online due to the Covid-19 pandemic. They returned in February 2023 to deliver workshops at five museums: North Down Museum, Down County Museum, Tower Museum, Carrickfergus Museum and Fermanagh County Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

Armstrong Storytelling Trust Programming

To build on previous work they had done with the festival in 2021 and 2022, the Armstrong Storytelling Trust was commissioned to take part in Festival 2023 to deliver a series of storytelling sessions for under 5s, their families and carers. Two storytelling sessions were hosted at Ballymoney Museum.

Aligned Festival Activities

The popularity of the festival since 2016/17 has led to it being an integral part of event programming for many museums across Northern Ireland. Three museums chose to run events in February as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The unfunded events happened at Mid Antrim Museum, FE McWilliam Gallery and Carrickfergus Museum, and were promoted under the umbrella of the Playful Museums Festival.

Festival highlight summary:

- Grants: 4
- Overall events: 24
- Museums involved: 12
- Participants: over 492 attendees, including at least 350 children under 5.

Highlights from our feedback shows it was a first time visit to the museum for most attendees.

- Over 50% of visitors strongly agree or agree that museums are playful places
- Over 75% visitors strongly agree or agree museums are welcoming
- Over 96% of people completing feedback strongly agree or agree enjoyed their visit
- Over 98% of visitors asked visitors strongly agree or agree the early years child enjoyed their visit.

Global Voices, Local Choices

The Global Voices, Local Choices (GVLC) project is a partnership between NIMC, National Museums NI and the African and Caribbean Support Organisation Northern Ireland (ACSONI) and was funded by the Esmée Fairbairn Foundation.

The project aims to deliver a creative new approach to decolonisation, seeking to involve marginalised communities to ensure that they have a fair opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds.

The programme comprised a series of engagement workshops that will culminate in an exhibition of a selected World Cultures object that the community group has chosen, alongside their creative responses, interpretation and reflections.

The project partners have been working with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, and Ulster Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC looks forward to the selected World Culture items and group responses being displayed in the local museums during the summer of 2023. We hope that the group responses, whether through arts and crafts, music and dance, poetry or creative writing, will contribute to a better understanding of the artefacts, and our communities.

Learning & Outreach Forum

NIMC partnered with the Irish Museums Association (IMA) in May 2022 to deliver the annual Education & Outreach Forum, which was hosted by the National Museum of Ireland in Dublin. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

The Education & Outreach Forum provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

11 presentations were delivered during the day-long event, with three presentations from NI museum professionals, covering matters related to intergenerational practice, community engagement and museum education programmes.

Museums Learning Forum

NIMC organised a Museum Learning Forum that was delivered following the Annual General Meeting at The Linen Hall on 28 September 2022. The Forum included five presentations relating to a wide range of education and outreach projects and included a conversation about the future of education across the local museum sector in Northern Ireland. Prof Elizabeth Crooke also delivered an overview of the UKRI-funded Rapid Response Project, 'Museums, Crisis and Covid-19'.

Report of the Directors for the year ended 31 March 2023 (continued)

3. Museums drive transformation to make us more sustainable, inclusive and innovative

Museums can be active forces that catalyse and influence change across society. They are uniquely placed to communicate through their collections and stories, to provide a safe and trusted environment to challenge perceptions, and to empower their audiences to shape change within their communities and beyond.

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2022-23.

Climate Heritage Network

NIMC joined the Climate Heritage Network, which is a voluntary, mutual support network of government agencies, Non-Governmental Organisations, universities, businesses and other organisations committed to tackling climate change.

Launched in 2019, the Climate Heritage Network works to re-orientate climate policy, planning and action at all levels to account for the specific context of culture, arts and heritage. The network brings together over 300 organisations globally, which are committed to mobilising culture, arts and heritage to address climate change and support communities in achieving the ambitions of the Paris Agreement.

NI Science Festival Climate Tour

NIMC collaborated with the NI Science Festival for the first time to deliver a series of expert-led climate conversations to local communities. Five climate tour events happened each evening between Monday 20 February and Friday 24 February 2023, and were hosted by The Linen Hall in Belfast, Down County Museum in Downpatrick, Armagh Observatory, Springhill House in Magherafelt, and the F.E.McWilliam Gallery and Studio in Banbridge.

The programme was funded by the Department for Communities, and the National Lottery Heritage Fund NI, and involved expert contributions from a range of organisations including the Agri-Food and Bioscience Institute, Alliance Party, Belfast Climate Commission, Keep Northern Ireland Beautiful, National Trust NI, Queen's University Belfast, RSPB NI, Ulster Wildlife and the Woodland Trust. Each event was chaired by award-winning environmental writer, Mark Lynas.

Funding was awarded through an open Expression of Interest process. In total, four of the host organisations applied for funding to support their Climate Tour events.

Grant Applicant	Amount Awarded
The Linen Hall	£890.40
Down County Museum	£501.21
Springhill House	£1,142.72
F.E.McWilliam Gallery & Studio	£95.50
Total	£2,629.83

Report of the Directors for the year ended 31 March 2023 (continued)

Supporting Inclusivity - Access & Inclusion Audits

NIMC offered museums the opportunity to undertake an independent Access & Inclusion Audit in 2022-23. These audits enable museums to better understand ethical commitments and legal requirements around access and inclusion. They provide museums with data that will evidence needs and priorities to improve access, and support outcomes associated with Museum Accreditation.

In the 2022-23, NIMC funded three Access & Inclusion Audits from the DfC grant in aid allocation, totalling £5,000: Downpatrick & County Down Railway, NI War Memorial, and The Linen Hall.

Supporting Inclusivity - Access and Inclusion Grants

The Department for Communities provided grants for improvements associated with Access and Inclusion Audits. The grant applications are advertised and assessed by NIMC, and recommendations were put forward to the DfC Infrastructure Branch.

Four applications were received in total, with one approved for funding by NIMC, which was subsequently supported by DfC.

Applicant	Title	Grant Awarded
Fermanagh County Museum	Enniskillen Castle Explorer	£400
	Total	£400

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects including the 2022 Playful Museums Festival, the Digital Repository of Ireland, Student Placements, and Evaluation and Impact. A total of 4 sessions attracted 58 attendees.

Annual Training Programme

During 2022-23 the Museums Council annual training programme was delivered through a combination of online and in-person skills-based sessions. 10 training sessions were attended by a total of 210 participants. In 2021-22, 17 online sessions were delivered and attended by 186 individuals.

The training programme supports opportunities for people to develop new skills and knowledge to benefit their workplace, personal growth, well-being and prospects of employment with the museum, heritage and cultural sectors. Training was delivered in partnership with a range of organisations and consultants.

Report of the Directors for the year ended 31 March 2023 (continued)

The sessions delivered were entitled:

- Evaluation.
- Banish the backlog.
- Undertaking a Takeover Day.
- SEND in Museums.
- Dementia awareness.
- Collection Review.
- Collections Deaccessioning and Disposal.
- 2x in-person Collections Care practical sessions.
- Visual Awareness.

4. Museums develop, protect and promote their collections and collections knowledge for the benefit of their audiences.

Museum Accreditation

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England; Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. Following the pause in the Museum Accreditation process during 2020-21, the scheme relaunched in 2022, focusing on the following:

- Organisations interested in applying for the first time and ready to send in an eligibility questionnaire.
- New applicants who are confirmed as 'Working Towards Accreditation' and applying for the first time or reapplying after a period of non-participation.
- Museums holding a 'Provisional' accreditation award.

During 2022 two museums holding Provisional Accreditation status were assessed and awarded Full Accreditation. One further museum holding Provisional Accreditation status submitted a return and had their provisional status extended for a further six months.

One museum was removed from the scheme due to closure.

One museum applied for the first time, was assessed, and received Full Accreditation.

Currently there are 42 accredited museums in the scheme, 39 of which are local museums: 41 holding Full Accreditation and 1 holding Provisional Accreditation status. There are three local museums with an eligible status that are 'Working Towards Accreditation'.

NIMC has worked with Arts Council England and other accreditation partners on planning a revised schedule of invites for accreditation returns, which was published in May 2022. The first batch of eight museums were invited in December 2022 to make interim Accreditation Returns by the end of June 2023.

The UK Partnership Agreement that establishes a framework for cooperation between Arts Council England (ACE), the Welsh Government, Museums Galleries Scotland (MGS) and the Northern Ireland Museums Council in relation to the joint operation of the Accreditation scheme for museums and galleries in the United Kingdom was revised and renewed. It describes the shared vision for the scheme and outlines the headline areas of shared activity and individual responsibilities.

Report of the Directors for the year ended 31 March 2023 (continued)

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2022-23. This mostly focused on accreditation, training and information regarding conservation and other specialist services. Specific examples included: providing guidance to Armagh Observatory, the Siege Museum, Police Museum, and the Regimental Museums on matters pertaining to accreditation; the development of intergenerational practice and training support for the NI War memorial, Armagh Robinson Library and Mid Antrim Museum; and delivery Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

Collecting for the Future

In 2019 NIMC was awarded funding programme from the Esmé Mitchell Trust to deliver the 'Collecting for the Future' grant scheme, which supports museums to acquire new items for their collection.

Collecting for the Future supports accredited museums to acquire:

- Objects that will enrich and strengthen their collections.
- Objects that enhance new areas of collecting.
- Objects representing the culture and artistic achievements and experiences of this place.

Three applications were received during 2022-23, and funding was approved for all three applicants.

Museum	Purchase	Amount Awarded
Milford House	Acquisition of various McCrum Miller items.	£1,000.00*
NI War Memorial	<i>Firemen, after the Blitz, Belfast</i> by William Conor OBE.	£1,000.00
Downpatrick & Count Down Railway	Belfast & County Down Railway Items.	£1,000.00
	TOTAL	£3,000.00

*Grant offer rescinded 02/5/23

Re:Model Phase 2

During 2022 the NIMC Development Officer (Museums and Collections) took part in the RE:Model programme, which sought to develop the resilience of heritage sector professionals. Following on from that programme, NIMC was selected to participate in the Re:Model Phase 2, which aims to build organisational resilience within the heritage sector by matching participant organisations with Mentors that will undertake a body of work in conjunction with the organisation. Starting in February 2023, the NIMC team met monthly with Fiona Bell (CEO of Thrive) to review aspects of NIMC's service provision. The goal is to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year.

Report of the Directors for the year ended 31 March 2023 (continued)

5. Museums contribute to economic and social recovery.

Advocacy

Over the course of 2022-23 it was necessary for NIMC to engage in advocacy for the local museum sector, at the level of local authorities, within DfC, as well as on a cross-departmental, and UK-wide basis. Notable advocacy actions included engagement with Antrim and Newtownabbey Borough Council regarding the closure of Museum at the Mill and Sentry Hill, and involvement in the Culture, Arts and Heritage (CAH) Strategy Taskforce (led by DfC). NIMC had also engaged with the Independent Review of Education in NI and instigated the development of a CAH sector submission to the Independent Review panel, which highlighted the impact of CAH stakeholders as it pertains to educational outcomes.

It became apparent that there was a need for a more strategic approach to NIMC's advocacy efforts. To that end, NIMC engaged Stratagem NI to develop an organisational advocacy strategy, which would support the delivery of annual advocacy plans aligned to NIMC's Corporate Strategy, 'Museums at the Heart'. This strategy will underpin NIMC's advocacy plans between 2023 – 2025.

NIMC is a member of the Historic Environment Division Stakeholder Group and sits on the Heritage Data Working Group. Through contributions to the Stakeholder Group and Heritage Data Working Group, NIMC was able to highlight needs and opportunities across the local museum sector, and to advocate for support within DfC, funders, and aligned CAH stakeholders.

NIMC also contributed to a revision of the Continuous Household Survey as it related to museums and heritage.

Collaboration with the University Sector

NIMC continued to develop collaborative partnerships with the university sector throughout 2022-23. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

University Placements

NIMC sought to coordinate student placement opportunities for local museums by soliciting expressions of interest. Details about the interested museums were communicated to coordinators of the MA Public History course (Queen's University Belfast), and MA Public History / MA Cultural Heritage and Museum Studies / MA Museum Practice and Management (Ulster University). 11 expressions of interest were received from local museums. Four students from Queens University and from University of Ulster were successfully matched with museum placements.

Students undertook placements in the following local museums: North Down Museum, National Trust-The Argory, The Linen Hall x2.

Report of the Directors for the year ended 31 March 2023 (continued)

Museums, Crisis and Covid-19 Research Project

NIMC was a partner in the UK Research and Innovation (UKRI)-funded Rapid Response project led by Ulster University, Museums, Crisis and Covid-19. A team of seven UU researchers assessed how museums have adapted to the impact of Covid-19.

The UKRI-funded project documented the experience of the pandemic across the museum sector in Northern Ireland, capturing changing practice, increased use of digital media, and a strong recognition of the value that museums can bring as places that support community wellbeing.

Three reports were published in June 2022, drawing together the main outputs and learning from the project:

- Museums and the Pandemic: revisiting purposes and priorities.
- Museums and Digital Media: innovation, engagement and practice.
- Museums and Community Wellbeing.

The reports provided the focus for a stakeholder meeting: 'Museum Futures Northern Ireland: priorities for policy', which was held within the UU Belfast Campus in September 2022. The meeting was attended by a wide range of stakeholders, including representatives from DfC.

Effective Delivery

NIMC is committed to evaluating and improving the way it works and the quality of service it provides, to ensure a more efficient and effective organisation for its members and stakeholders.

Evaluating and Improving Services

NIMC undertook reviews of existing areas of the business over the course of 2022-23 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC commissioned 'Kids in Museums' to undertake a comprehensive review of the Playful Museums Festival from pilot year to present. Participating museums were consulted and Kids in Museums used their feedback, alongside their expertise in early years in museums, to create a review of the festival and recommendations for its future. The insights gained from this review will inform future development of the Playful Museums Festival.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23, which will be launched in 2023.

NIMC also undertook a Training Needs Survey in 2023, the results of which will be collated and used to develop the 2022-23 training programme.

Report of the Directors for the year ended 31 March 2023 (continued)

During 2022-23 NIMC also carried out an updating of the Grant Processes and Procedures, including matters related to project evaluation and impact assessment, which is now featured in NIMC grant application forms.

The review and improvement of NIMC processes and services has ensured that there are robust systems in place and has enabled a more effective service to our members and stakeholders.

NIMC also have a range of policies and procedures to ensure that there is clear guidance in place for its operation and delivery of services. These are regularly reviewed and updated.

The following policies and procedures were updated in 2022-23:

- Business Continuity Plan
- Procurement Policy
- Credit Card Policy
- Fraud and Bribery Prevention Policy
- Information Technology Security
- Raising Concerns Policy
- Risk Management Strategy
- Gifts and Hospitality Policy
- Codes of Conduct: Board & Staff
- Audit and Risk Assurance Terms of Reference
- Disability Action Plan
- Memorandum of Terms of Occupation – National Museums NI
- Business Planning Committee Terms of Reference
- Grant Policy
- Grant Procedures

Review of Organisational Structure

A review of the NIMC organisational structure was undertaken in 2020. Business Consultancy Services (Department of Finance) undertook the Review and provided a report to the Board of Directors in March 2020. Options were considered by the Board in March 2020, however, in light of the Covid-19 crisis, next steps were postponed. The review was revisited in September 2021, and costed options presented for consideration. There have been significant changes since the review, both in wider context, including a period of change due to Covid-19 and in the amount of funding that NIMC has secured for grants. A further pause was agreed pending the development of the new Corporate Strategy, with the organisational review to be revisited in 2022-23. Consideration of the organisation review is ongoing.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

NIMC has a Service Level Agreement (SLA) with Libraries NI for HR Support Services.

NIMC continues to seek shared services in support of business efficiency.

Report of the Directors for the year ended 31 March 2023 (continued)

Disability Action Plan

Year 4 of the NIMC Disability Action plan was delivered in 2022-23, which marked the end of the existing plan. Over the course of the year, NIMC continued to support local museums to improve their accessibility through the provision of Access and Inclusion Audits (from NIMC core funding) and Access and Inclusion Grants (which NIMC dispensed on behalf of DfC). NIMC also participated in a UK Museum Workforce Group to raise awareness and share good practice of diversity and equality issues and ensured that people with disabilities and groups that represent them were made aware of opportunities to join the NIMC Board.

NIMC drafted a new Disability Action Plan 2023-27, which went out to public consultation in March 2023.

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2022-23 through the Governance Statement which follows.

NIMC operates in a transparent manner, with the website carrying information on the company and the Board of Directors.

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. It liaises with the membership during each year and consulted with membership on the development of the new Corporate Strategy, Museums at the Heart. The Board of Directors reported to the Council's membership at the Annual General Meeting held on 28 September 2022.

Report of the Directors for the year ended 31 March 2023 (continued)

Statement of Directors' Responsibilities

The Board of Directors has overall responsibility for ensuring that the Museums Council has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Museums Council is operating efficiently and effectively;
- It maintains a Fraud Prevention Policy and Response Plan;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained, and financial information used by the Council or used for publication is reliable; and
- That the Museums Council complies with relevant laws and regulations.

Company and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of the surplus or deficit for that period. In preparing those statements, the Board of Directors has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Stated whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
- Prepared the financial statements on the going-concern basis.

In preparing the annual report and financial statements of the Museums Council, the Board of Directors has adopted the provisions of the Charities SORP Financial Reporting Standard 102.

Financial Review

It is the view of the Board of Directors that NIMC operated prudently and effectively within the parameters of the financial resources which were available to it. The Board of Directors formally monitors the financial position of NIMC at least on a quarterly basis, at its scheduled meetings.

NIMC operates with limited cash reserves. DfC is aware of this position.

NIMC operates within the framework of Managing Public Money NI (MPMNI) and, mindful of its requirements, operates on the basis of not drawing down cash resources from its funders in advance of need.

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,000 to redevelop the NIMC website. The total drawdown for 2022-23 was therefore £282,000.

Report of the Directors for the year ended 31 March 2023 (continued)

Plans for the Future

The NIMC Board of Directors has agreed the key components of its planned activity for 2023-24, which aim to address identified statutory obligations, deliver the draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, the Department for Communities Strategy, Building Inclusive Communities and the strategic themes within the NIMC Corporate Strategy 2022-25. These activities include the delivery of:

- Guidance and support to local museums regarding the UK Museum Accreditation Scheme.
- Administering the UK Museums Accreditation Scheme in Northern Ireland.
- Supporting audience development including increasing the number and diversity of people accessing and engaging in cultural activities.
- Administer the *Collecting for the Future* grant programme.
- Support to local museums through grant programmes, where possible.
- Undertake advocacy in support of local museums.
- Undertake research that will capture and communicate the impact of museums across society.
- Continuous professional development, skills development, building resilience and capacity for those working and volunteering in the sector.
- Assistance to local museums in developing learning and outreach programmes.
- Devising plans to address issues concerning collections storage, security, care and documentation, and audience development at local museums.
- Promoting and increasing awareness of museums and their positive social and economic impact on Northern Ireland's society.
- Deliver the Disability Action Plan.
- Advice and information to the heritage sector and the public generally.

Personnel matters

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters directly by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

NIMC operates several detailed policies in relation to personnel matters including:

- Equal Opportunities
- Health and Safety
- Harassment in the Workplace
- Grievance
- Raising Concerns
- Staff appraisal

NIMC policies are in alignment with those areas covered in the Northern Ireland Civil Service Handbook: <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-handbook>

In accordance with the Equal Opportunities Policy, NIMC has long established fair employment practices in the areas of recruitment, selection, retention and training of staff.

Report of the Directors for the year ended 31 March 2023 (continued)

Political and Charitable Donations

The Museums Council made no political or charitable donations during the 2022-23 year (2021-22: nil).

Auditors

The statutory audit of the Museums Council was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General.

So far as the Directors are aware, there is no relevant audit information of which the Museums Council's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the Museums Council's auditors are aware of that information.

By order of the Board of Directors

Johnathan Dalzell
Accounting Officer

DATE:

Nora Douds
Chair

DATE:

Remuneration and Staffing Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 24th November 2022 Written Ministerial Statement (WMS) on the Budget and the NI (Executive Formation) Act receiving Royal Assent on the 6th December 2022, the NI public sector pay policy guidance was published on 8th December 2022.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised and is due to be paid in June 2023. The pay award for NICS industrial staff has not been agreed yet and negotiations continue with unions.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Service contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org.

Staff Profile, Turn Over, Remuneration (audited) and Sickness Absence

During 2022-23 the Museums Council had 7 staff, all on payroll, and as at 31 March 2023 this comprised 3 females and 1 male. The profile of the Directors of the Company at that date was 9 female and 3 male.

Staff turnover for the year 2022-23 was 75% (2021-22 was 20%).

The staff costs of the Museums Council during 2022-23 was as follows:

	2023	2022
	£	£
Wages and salaries	161,666	140,285
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Board of Directors of the company. The total of Board of Directors' expenses reimbursed by the company during the year was £478 (2021-22: £nil).

Remuneration and Staffing Report (continued)

Sickness Absence

The Department/ Agency had an overall sickness absence rate of 3.5 days lost per employee in 22/23. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2022/23" report at [Sickness Absence in the Northern Ireland Civil Service 2022/23 | Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](#). Figures for the 2022/23 financial year will be published by the end of June 2023.

During 2022-23, the Museums Council had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

The Museums Council is committed to the development of its staff and to policies that enable them to contribute to the performance and long-term effectiveness of the organisation.

In particular, the Museums Council:

- follows the Northern Ireland Civil Service Policy that all eligible persons shall have equal opportunity for employment on the basis of their ability, qualification and aptitude for the work;
- gives equality of opportunity when considering applications from disabled persons, in compliance with all existing legislation with regard to disabled employees;
- recognises the benefit of keeping employees informed of the progress of the business and of involving them in the company's performance; and
- regularly provides employees, through meetings and notices, with information regarding the financial and economic factors affecting the performance of the company and on other matters of concern to them.

All of the Museums Council's policies are agreed by the Board of Directors and are accessible to all members of staff.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the senior management of the Museums Council.

Remuneration (including salary) and pension entitlements (audited)

	2022-23					2020-21				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
S Stevenson Chief Executive	5-10 (50-55 full time equivalent)	-	-	3	5-10 (50-55 full time equivalent)	40-45 (50-55 full time equivalent)	-	-	17	55-60 (65-70 full time equivalent)
J Dalzell Chief Executive	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)	-	-	-	-	-

**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 or any increase or decrease due to a transfer of pension rights.*

Remuneration and Staffing Report (continued)

Salary

“Salary” includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Museums Council and thus recorded in these accounts.

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2022-23 (2021-22 £nil).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest-paid officer in the Museums Council in the financial year 2022-23 was £50,000 – £55,000 (2021-22; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2022-23	25th Percentile	Median	75th Percentile
Total remuneration (£)	28,731	32,328	32,893
Pay ratio	1.8:1	1.6:1	1.6:1

2021-22	25th Percentile	Median	75th Percentile
Total remuneration (£)	22,820	24,800	29,785
Pay ratio	2.3:1	2.1:1	1.8:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £28,731, £32,328 and £32,893 respectively.

In 2022-23, no employees (2021-22; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £20,141 to £52,026 (2021-22; £22,820 to £42,205).

Remuneration and Staffing Report (continued)

Fair Pay Disclosures (Audited Information) (continued)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
- b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

The percentage changes in respect of Museums Council are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	5.37%	3.45%
Highest paid director's salary and allowances	0.00%	21.14%
Average employee performance pay and bonuses	N/a*	N/a*
Highest paid director's performance pay and bonuses	N/a**	N/a**

* The Northern Ireland Civil Service special bonus scheme was withdrawn with effect from 31 March 2021.

**No performance pay or bonuses were payable to the highest paid director in the year.

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/23 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
S Stevenson (Chief Executive)	15-20	0-2.5	217	203	2
J Dalzell (Chief Executive)	0-5	0-2.5	27	16	8

Remuneration and Staffing Report (continued)

Northern Ireland Civil Service (NICS) Pension arrangements

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. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dofresource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Remuneration and Staffing Report (continued)

Information on the PCSPS(NI) – Closed Scheme

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website www.financeni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Remuneration and Staffing Report (continued)

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2023 to 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000	£153,299.99	7.35%
£153,300 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for Loss of Office

Clodagh Lavelle left under Redundancy terms on 30 September 2022. She received a compensation payment of £5-10k (2021-22: nil).

Johnathan Dalzell
Accounting Officer
DATE:

Governance Statement for the year ended 31 March 2023

Introduction

As Accounting Officer for the Northern Ireland Museums Council (NIMC), it is my responsibility to ensure that a sound system of governance and internal control is maintained that supports NIMC in pursuing its overall aims and objectives, which are predicated upon the Northern Ireland Executive's draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, and upon various priorities of the Department for Communities.

Remit

NIMC was established in 1993 by order of the Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. NIMC is not a Statutory Agency and does not carry out its functions on behalf of the Crown, however, for policy and administrative purposes, NIMC is classified as a Non-Departmental Public Body of the Department for Communities, through which it received most of its funding.

Government has approved NIMC's overall aim of supporting local museums in Northern Ireland to maintain and improve their standards of collections care and services to the public and to promote a coherent framework of museum provision.

Compliance with Corporate Governance Code

NIMC, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2017.

Governance Framework

NIMC is in compliance with the Code of Good Practice 2013, issued by the Department of Finance (DoF), concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2022-23.

NIMC is governed by a Board of Directors comprising between seven and fifteen members. Board members serve on a voluntary basis and are normally appointed for a period of three years. Directors are drawn from various bodies and constituencies as follows:

- The Minister of the DfC has the right to nominate three Directors;
- Local Government Councils that operate an Accredited Museum have the right to nominate three Directors;
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors;
- The Independent and service museums have the right to nominate two Directors;
- Queen's University, Belfast and Ulster University have the right to nominate one Director;
- National Museums Northern Ireland may nominate one Director; and
- Other Directors may be co-opted.

The Board of Directors report to the NIMC membership at the Annual General Meeting, which is held in September each year.

Governance Statement for the year ended 31 March 2023 (continued)

The Role of the Board of Directors and Governance Framework

The Board of Directors has the corporate responsibility for ensuring that NIMC effectively and efficiently fulfils its aims and objectives while being mindful of its statutory authority and obligations. To this end, the Board of Directors:

- Establishes the overall strategic direction of NIMC within the determined policy and resources framework;
- Monitors the performance of NIMC as it pursues its aims and objectives;
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds;
- Operates within the limits of its statutory authority and any delegated authority agreed with the DfC, and in accordance with any other conditions relating to the use of public funds;
- Takes account of the views and opinions of the NIMC membership in devising the work of NIMC;
- Takes account of any guidance issued by the DfC when reaching its decisions;
- Establishes a committee structure, including an Audit and Risk Assurance Committee, to assist in carrying out the work of NIMC; and
- Appoints, and monitors, the performance of NIMC's Accounting Officer.

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2022-23 each of these meetings were held in person, at various museum member sites.

The Directors of the Board do not receive remuneration for their service to NIMC.

A system of internal control is maintained, which includes the formulation of policies and procedures relating to: fraud prevention; raising concerns and the requirements of the Bribery Act 2010; financial planning; staff performance; procurement; the freedom of information and data management; risk management; business planning and performance. These, and other associated matters, are scrutinised by NIMC's Board of Directors at each of its meetings and are the focus of discussions at the bi-annual accountability meetings held between the NIMC Accounting Officer and DfC.

NIMC retains the services of the Internal Audit Service (DfC) to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office (NIAO).

The aim of the system of internal control is to manage the risks to a reasonable level, rather than seek to eliminate all the risks that NIMC faces in undertaking its remit and duties.

The Work of the Board of Directors and its Committees

Mindful of its statutory obligations, the Board of Directors delegates the operation and monitoring of the governance framework to management, together with the day-to-day operation of NIMC. However, it reserves particular matters for decision by the Board of Directors, including issues of corporate strategy; key strategic objectives and targets; major decisions involving the use of financial and other resources; and personnel issues including key appointments and standards of conduct. At each of its meetings the Board of Directors receive a report on the management and operation of NIMC from the staff.

Governance Statement for the year ended 31 March 2023 (continued)

Currently the NIMC Board of Directors has three Committees, each having a Terms of Reference agreed by the Board:

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Business Planning Committee – focuses upon the corporate planning, business planning processes, monitors the staff appraisal process and deals with strategic human resource matters.
- Grant Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

Corporate governance training for the Board of Directors took place in October 2022.

To manage any conflicts or potential conflicts of interest, the Chair of each Committee asks those present at the start of each meeting if they are conflicted with any of the agenda items. Using this process, reported conflicts are noted in the minutes.

The Board of Directors

During 2022-23, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Directors	Board of Directors	
	Actual	Possible
Julie Andrews	4	4
Paul Allison	4	4
Alderman Ian Burns	1	1
Alderman Yvonne Boyle	1	1
Jayne Clarke	3	4
Cllr Karen Douglas	0	1
Nora Douds	4	4
Councillor Rory Farrell	0	1
Dr Leonie Hannan	2	4
Heather McGuicken	1	2
Mark Kennedy	4	4
Brona Moffett	2	4
Roisin Doherty	1	2
Kelly Robinson	1	4
Nuala Toman	3	4
Councillor Keith Turner	0	1

The Board of Directors agree a Business Plan for each financial year, which sets out the actions, targets and the allocation of resources to be delivered in support of NIMC's aims, the draft Programme for Government, Outcomes Delivery Plan and the Northern Ireland Museums Policy. The draft Business Plan is submitted to the DfC no later than the 31 January each year.

The NIMC Board of Directors did not receive any Ministerial Direction during 2022-23.

Governance Statement for the year ended 31 March 2023 (continued)

Standing agenda items for the quarterly meetings of the Board of Directors include written reports from the Director on the performance against the Business Plan targets, the financial performance, and governance compliance.

Notable aspects of the business conducted by the Board of Directors during 2022-23 included reviewing the Museums Council's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

The NIMC Audit and Risk Assurance Committee (ARAC) met on four occasions during the year. ARAC meetings are also attended by representatives of the NIMC internal and external auditors. ARAC activities included the review of various policies and procedures and the active management of corporate risks through the scrutiny of the Corporate Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors.

The Grant Committee met four times to assess the applications received from museums for support and to discuss prospective grant applications.

The Business Planning Committee met four times to consider business planning matters.

The table below provides an overview of attendance at Committee meetings during 2022-23, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit and Risk Assurance Committee		
	Actual	Possible
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Business Planning Committee		
	Actual	Possible
Jayne Clarke	4	4
Nora Douds	4	4
Heather McGuicken (resigned 16/10/2022)	2	2
Roisin Doherty (appointed 06/10/2022)	2	2
Nuala Toman (resigned 18/05/2022)	1	1
Grant Committee		
	Actual	Possible
Cllr Rory Farrell (resigned 16/09/2022)	0	2
Nuala Toman (appointed 26/08/2022)	3	3
Simon Hunter	3	4
Mark Kennedy	3	4
Cllr Keith Turner (resigned 16/09/2022)	2	2

Governance Statement for the year ended 31 March 2023 (continued)

Governance Issues

Historic Issue Relating to a Breach of Payment Policy

It was discovered during 2021-22 that an issue relating to staff pay had occurred between 2015-16 to 2019-20, which resulted in an over-payment of salary that was outside the normal pay policy. The issue related to two members of staff. The matter was thoroughly investigated by the Board and following extensive communications with the Department for Communities and NIMC's auditors, the Board concluded its investigation in December 2022, and has now written off the historic over-payment.

Independent Assurance

In March 2023 the NIMC Audit and Risk Assurance Committee (ARAC) considered the final 'Internal Audit Annual Report 2022-23' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Grants; Budgetary Control and Financial Management; and Payroll.

The Comptroller and Auditor General certifies the NIMC accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with UK Generally Accepted Accounting Procedures. A *Report to Those Charged with Governance* was also issued by the Northern Ireland Audit Office.

Operation and Performance

Business Planning

During 2022-23 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan contained a range of Key Performance Indicators (KPIs) for NIMC. By the end of 2022-23, all seven KPIs were fully delivered or exceeded.

Risk Management

NIMC identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary.

Governance Statement for the year ended 31 March 2023 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2022-23.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC by March 2023 will operate at a deficit and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by March 2023 , resulting in a lack of support from members and the wider NI museum sector.
Risk 3	There is an imminent risk that the ageing NIMC website could collapse at any time resulting in the loss of NIMC's communication link with the public, the local museum sector and other stakeholders.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	There is a risk that failure of NIMC grantees to submit comprehensive and timely post-project evaluation will negatively impact NIMC's ability to meet obligations to funders, which could damage NIMC's reputation and capacity to secure external grant funding.

The Corporate Risk Register is reviewed by the DfC at bi-annual accountability meetings.

Financial Planning

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,000 to redevelop the NIMC website. The total drawdown for 2022-23 was therefore £282,000.

Procurement

NIMC maintains procedures regarding procurement. It continues to ensure that services and goods are procured in line with Managing Public Money Northern Ireland and related guidance by the Department of Finance.

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is ten days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2021-22; 91%). 100% of payments were paid within the 30-day timeframe (2021-22: 100%).

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud were identified in 2022-23. (2021-22: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2022-23. (2021-22: nil).

Governance Statement for the year ended 31 March 2023 (continued)

Conflicts of Interest

NIMC maintains a Register of Interests of its Board of Directors and Accounting Officer. Declarations of interest are made and recorded at each meeting of the Board of Directors and its Committees. No associated issues arose during the year.

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. One accepted offer of hospitality was registered during the 2022-23 year, relating to the chairperson's attendance of the state funeral for Her Majesty Queen Elizabeth II, which was sponsored by the Northern Ireland Office. (2021-22: nil).

Freedom of Information and Data Management

NIMC received one request under the Freedom of Information Act during 2022-23, relating to reprographic / print contract arrangements (2021-22: nil).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2021-22: nil).

Safeguarding Children and Young People

NIMC has a Safeguarding Policy Statement. NIMC does not require its Board or staff members to undertake or participate in any 'regulated' or 'controlled' activity on its behalf. Consequently, staff members are not required to register with the Independent Safeguarding Authority under the vetting and barring arrangements. An AccessNI check is performed by new staff members on appointment.

Review of Effectiveness

NIMC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of Internal Audit, comments made by the external auditors and other review agencies.

In March 2023, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Governance Statement for the year ended 31 March 2023 (continued)

Quality of Information

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2022-23 Annual Assurance Report. There were no significant weaknesses arising this year.

Conclusion

The information provided above gives an understanding of the internal control structure and stewardship of NIMC. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by the Museums Council are satisfactory.

Johnathan Dalzell
Accounting Officer
DATE:

Membership of the Northern Ireland Museums Council at 31 March 2023

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 89 members as of 31 March 2023 (2021-22; 95). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Antrim and Newtownabbey Borough Council (Museum at the Mill and Sentry Hill)
- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, Craigavon Museum Services and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- Inniskillings Museum
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum
- Police Museum
- Whitehead Railway Museum of Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- The National Trust (Ards House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Somme Association (Somme Museum)

Supporting Members

This class of membership is open to Borough and District Councils in Northern Ireland that operate non-Accredited museums and to those that do not operate museum services. Membership of this category entitles councils to advice, information, training and assistance with feasibility and development studies.

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

Membership of the Northern Ireland Museums Council at 31 March 2023 (continued)

Associate Members

This class of membership is open to the national and centrally funded accredited museums of Northern Ireland, other museums, and any agency, commercial company, individual or other body wishing to subscribe. Membership provides access to advice, information and training.

There are currently 49 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

NIMC had no losses (2021-22: £nil) which exceeds £300,000. There were no bad debt / membership income write offs during 2022-22 (2021-22 £nil).

Special Payments

NIMC has no special payments (2021-22: none) which exceeds £300,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2023 (2021-22: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2021-22: none).

**The Certificate and Report of the Comptroller and Auditor General to
the Members of the Northern Ireland Museums Council**

**The Certificate and Report of the Comptroller and Auditor General to
the Members of the Northern Ireland Museums Council (continued)**

**The Certificate and Report of the Comptroller and Auditor General to
the Members of the Northern Ireland Museums Council (continued)**

**The Certificate and Report of the Comptroller and Auditor General to
the Members of the Northern Ireland Museums Council (continued)**

**The Certificate and Report of the Comptroller and Auditor General to
the Members of the Northern Ireland Museums Council (continued)**

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	257,420	68,013	325,433	390,612
Charitable activities	4	2,140	29,796	31,936	40,938
Other trading activities	5	13,244	-	13,244	13,138
TOTAL INCOME		272,804	97,809	370,613	444,688
EXPENDITURE ON:					
Charitable activities	6	(276,092)	(70,660)	(346,752)	(442,975)
Total Expenditure		(276,092)	(70,660)	(346,752)	(442,975)
NET INCOME/ (EXPENDITURE)	9	(3,288)	27,149	23,861	1,713
TRANSFERS BETWEEN FUNDS		10,016	(10,016)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		14,069	15,333	29,402	27,689
TOTAL FUNDS CARRIED FORWARD		20,797	32,466	53,263	29,402

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Balance sheet

		2023	2022
	Note	£	£
Fixed assets:			
Intangible assets	12	18,445	-
Tangible assets	13	8,430	8,198
Current assets			
Debtors	14	7,020	8,376
Cash at bank		81,084	112,088
<i>Total current assets</i>		88,104	120,464
Liabilities			
Creditors: Amounts falling due within one year	15	(61,716)	(99,260)
<i>Net current assets</i>		26,388	21,204
<i>Total assets less current liabilities</i>		53,263	29,402
Total net assets		53,263	29,402
The funds of the charity			
Restricted income funds	16	32,466	15,333
Unrestricted funds	17	20,797	14,069
Total charity funds		53,263	29,402

It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector Audit) (Northern Ireland) Order 2013, being an order issued under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003. The Board therefore claims this exemption.

The Board of Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These financial statements have been approved by the Board of Directors on and signed on its behalf by:

Nora Douds
Chair

Company registration: NI027735

The notes on pages 50 to 64 form part of these financial statements

Statement of Cash Flows

	Note	2023 £	2022 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(6,534)	50,321
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		(6,025)	(3,175)
Payments to acquire intangible fixed assets		(18,445)	
Net cash outflow from capital expenditure		-	-
INCREASE / (DECREASE) IN CASH	24	<u>(31,004)</u>	<u>47,146</u>

Notes to the financial statements

1. NATURE OF ORGANISATION

The principal activity of the Museums Council is to support local museums in Northern Ireland. The Museums Council is a company limited by guarantee incorporated in Northern Ireland. The Museums Council's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

Incoming resources

Income is recognised when the charity is legally entitled to, the income after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'resource' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specific service is deferred until the criteria for income recognition are met.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and travel expenses which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Governance costs include those incurred in the governance of the Museums Council and are primarily associated with constitutional, statutory requirements and strategic matters such as audit and accountancy, board expenses and printing financial statements. The salary and related overhead costs pertaining to the Accounting Officer and finance staff are apportioned between charitable activities and governance costs at a rate of 95% and 5% respectively.

Fund accounting

The Museums Council receives various types of funding which require separate disclosure. These are as follows:

- a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of the Museums Council; and
- b) restricted funds: funds which are earmarked by the donor for specific purposes.

Designated funds

Within unrestricted funds the Museums Council may designate a part of its reserves for particular purposes. Designated funds relate to incoming resources in the current and previous years, which are allocated to fund specific activities in future accounting periods.

Intangible fixed assets

Intangible fixed assets are stated at valuation and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	- Amortised over 3 years

Tangible fixed assets

Tangible fixed assets are stated at valuation.

The costs of all fixed assets of the Museums Council are restated annually to reflect their current value using the relevant price indices at the year end (where material). Any revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve. However, due to the immaterial nature of the amounts involved no revaluation has been recognised.

The Museums Council has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% Straight line
Office equipment	- 15% Straight line
Furniture	- 10% Straight line

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Pension scheme arrangements

Past and present staff of the Museums Council are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

Reserves

The Museums Council receives various types of funding which require separate disclosure. These are differentiated between restricted and unrestricted reserves. Unrestricted reserves represent retained amounts available for discretionary spend on the Council's objectives. Restricted reserves represent retained amounts available for specific projects.

Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

3. DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
DFC grant-in-aid	257,000	-	257,000	232,000
DFC Access & Inclusion	-	400	400	31,582
National Lottery Heritage Fund	-	25,222	25,222	28,690
Esme Mitchell Trust Grant	-	2,000	2,000	5,000
DFC – Climate Change	-	-	-	81,600
DFC – IT Capital	-	-	-	3,000
DFC – Website Development	-	25,000	25,000	-
Museum Development UK	-	7,250	7,250	7,500
Northern Ireland Regional Curators				
Group Donation	-	-	-	447
Museum Now Grant	-	-	-	793
Wild Escape	-	8,141	8,141	-
Thrive	420	-	420	-
	257,420	68,013	325,433	390,612
Total 2022	232,793	157,819	390,612	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Nerve Centre income	-	29,796	29,796	40,938
Training income	2,140	-	2,140	-
	2,140	29,796	31,936	40,938
Total 2022	-	40,938	40,938	

5. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Memberships	13,244	-	13,244	13,138
Other income	-	-	-	-
	13,244	-	13,244	13,138
Total 2022	13,138	-	13,138	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants awarded	5,149	35,732	40,881	175,561
Project costs	40,478	-	40,478	19,035
Training costs	3,614	-	3,614	5,853
Membership fees	766	-	766	1,252
Staff training	2,062	-	2,062	999
Wages and salaries	133,422	24,071	157,493	136,935
Employer's N.I. Contributions	7,014	1,520	8,534	9,490
Staff pension costs	35,927	4,206	40,133	42,557
Temporary staff recruitment costs	-	-	-	-
Support costs (Note 7)	17,455	5,131	22,586	19,073
Governance costs (Note 8)	30,205	-	30,205	32,220
	276,092	70,660	346,752	442,975
Total 2022	242,970	200,005	442,975	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Insurance	328	-	328	525
Telephone and communications	550	-	550	473
Computer and software	12,375	-	12,375	8,074
Printing and stationery	1,052	-	1,052	487
Travel and subsistence	382	-	382	138
Bank charges	-	-	-	-
Sundry expenses	100	-	100	250
Depreciation	662	5,131	5,793	4,435
Bad debts	-	-	-	-
Professional fees	2,006	-	2,006	4,691
	17,455	5,131	22,586	19,073
Total 2022	14,825	4,248	19,073	

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Staff costs	5,741	5,741	4,897
Accountancy fees and internal audit	14,110	14,110	17,104
Audit fees	9,500	9,500	9,200
Board meeting & member expenses	1,100	1,100	149
Company governance costs	-	-	370
Design of annual report	(246)	(246)	500
	30,205	30,205	32,220
Total 2022	32,220	32,220	

9. NET INCOME

This is stated after charging:

	2023	2022
	£	£
Staff pension contributions	41,327	43,764
Depreciation	5,793	4,435
Auditors' remuneration:		
- audit of the financial statements	9,500	9,200

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	161,666	140,285
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £478 (2022 – £nil).

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but Northern Ireland Museums Council is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.financeni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23 employers' contributions of £41,327 were payable to the NICS pension arrangements (2021-22: £43,764) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2021-22 £nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2021-22 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2021-22: £nil).

Particulars of employees:

The average number of persons employed during the year was as follows:

	2023	2022
	No	No
Number of staff	4	5

One employee received remuneration of more than £60,000 during the year (2021-22 – nil).

Notes to the financial statements (continued)

11. TAXATION

The Museums Council is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Museums Council is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Computer Software £
VALUATION	
At 1 April 2022	-
Additions	18,445
At 31 March 2023	18,445
AMORTISATION	
At 1 April 2022	-
Amortisation charge for the year	-
At 31 March 2023	-
NET BOOK VALUE	
At 31 March 2023	18,445
At 31 March 2022	-

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2022	23,231	40	6,484	29,755
Additions	6,025	-	-	6,025
Disposals	-	-	-	-
At 31 March 2023	29,256	40	6,484	35,780
DEPRECIATION				
At 1 April 2022	15,033	40	6,484	21,557
Charge for the year	5,793	-	-	5,793
Eliminated on Disposal	-	-	-	-
At 31 March 2023	20,826	40	6,484	27,350
NET BOOK VALUE				
At 31 March 2023	8,430	-	-	8,430
At 31 March 2022	8,198	-	-	8,198

Notes to the financial statements (continued)

14. DEBTORS

	2023	2022
	£	£
Trade debtors	4,253	5,353
Other debtors	-	691
Accrued income	-	1,013
Prepayments	2,767	1,319
	<u>7,020</u>	<u>8,376</u>

15. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	140	9,225
Short-term compensated absences (holiday pay)	4,194	5,178
Taxation and social security	2,585	5,247
Other creditors	1,801	230
Accruals and deferred income	52,996	79,380
	<u>61,716</u>	<u>99,260</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2023
	£	£	£	£	£
The Late Shift	6,724	-	(2,243)	(4,481)	-
Nerve Centre	-	29,796	(29,796)	-	-
Esme Mitchell Trust	2,307	2,000	(2,700)	-	1,607
Museum Development UK	-	7,250	(7,250)	-	-
Wild Escape	-	8,141	(8,141)	-	-
Capital Fund	6,302	-	(5,131)	-	1,171
DFC Capital - Website	-	25,000	-	-	25,000
DFC Access & Inclusion	-	400	(400)	-	-
NLHF – Climate Change Initiative	-	25,222	(14,999)	(5,535)	4,688
	<u>15,333</u>	<u>97,809</u>	<u>(70,660)</u>	<u>(10,016)</u>	<u>32,466</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS (continued)

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
The Late Shift	6,724	-	-	-	6,724
Nerve Centre	-	40,938	(40,938)	-	-
Esme Mitchell Trust	2,307	5,000	(5,000)	-	2,307
Museum Development UK	-	7,500	(7,500)	-	-
NIRCG Donation	-	447	(447)	-	-
Capital Fund	7,550	3,000	(4,248)	-	6,302
DFC Climate Change	-	81,600	(81,600)	-	-
DFC Access & Inclusion	-	31,582	(31,582)	-	-
NLHF – Climate Change Initiative	-	28,690	(28,690)	-	-
	<u>16,581</u>	<u>198,757</u>	<u>(200,005)</u>	<u>-</u>	<u>15,333</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(276,092)</u>	<u>10,016</u>	<u>20,797</u>

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
Unrestricted income funds	<u>11,108</u>	<u>245,931</u>	<u>(242,970)</u>	<u>-</u>	<u>14,069</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	5,362	21,513	26,875	8,198
Net current assets	15,435	10,953	26,388	21,204
	<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>

19. FINANCIAL INSTRUMENTS

The Museums Council's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. The Museums Council does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day to day operational activities, the Museums Council holds no financial instruments.

Liquidity Risk

The Museums Council secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS (continued)

Credit Risk

The Museums Council is not exposed to any material credit risk.

20. GUARANTOR

The Museums Council is a company limited by guarantee and it does not have share capital. The liability of the member is limited to £1 in the event of the company being wound up.

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of the Museums Council Limited is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

The NI Museums Council is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, the NI Museums Council received grant in aid. There were also additional transactions with DfC in relation to Access and Inclusion Funding. £400 was received.

Grants were awarded to a range of bodies that are represented on the NI Museums Council's Board of Directors. These can be summarised as follows:

Museum Connect (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Development of Education Space	£2,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Mid Antrim Museum	Activate Your Curiosity	£1,500.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Museum Lates Grants (supported by NIMC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Made in AND Late Night Shopping	£1,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Armagh County Museum	Paint and Sip	£1,000.00	Alderman Ian Burns	Armagh City, Banbridge and Craigavon Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Wild Escape (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£2,000.00	Paul Allison	Irish Linen Centre & Lisburn Museum
Linen Hall	The Wild Escape at Linen Hall Library	£1,090.00	Julie Andrews	Linen Hall
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Green Lane Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballycastle Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballymoney Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Coleraine Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Collecting for the Future Grant (supported by Esme Mitchell)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Whitehead Railway Museum	Acquisition of a Great Northern Railway (Ireland) brass locomotive numberplate 207 and a Cast iron Belfast and Co. Down Railway monogram.	£700.00	Mark Kennedy	Whitehead Railway Museum

Eleven organisations received a number of grants from the Museums Council and the total value is outlined below:-

Grant Applicant	Total Value of Grants £
Armagh County Museum	£1,000.00
Ballycastle Museum	£240.00
Ballymoney Museum	£240.00
Carrickfergus Museum	£1,350.00
Coleraine Museum	£240.00
Green Lane Museum	£240.00
Irish Linen Centre & Lisburn Museum	£3,000.00
Linen Hall Library	£1,090.00
Mid-Antrim Museum	£3,500.00
North Down Museum	£3,000.00
Whitehead Railway Museum	£700.00

Notes to the financial statements (continued)

23. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net incoming resources before transfers	23,861	1,713
Depreciation	5,793	4,435
Decrease in debtors	1,356	41,181
(Decrease)/increase in creditors	(37,544)	2,992
Net cash outflow from operating activities	(6,534)	50,321

24. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS

	2023	2022
	£	£
(Decrease)/increase in cash in the period	(31,004)	47,146
Change in net funds	(31,004)	47,146
Net funds at 1 Apr 2022	112,088	64,942
Net funds at 31 Mar 2023	81,084	112,088

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 22	Cash flows	31 Mar 23
	£	£	£
Cash at bank	112,088	(31,004)	81,084

26. LOSSES AND SPECIAL PAYMENTS

	2023	2022
	£	£
Bad debt/membership income written off in current year	-	-

Notes to the financial statements (continued)

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. It is therefore not anticipated that the review will impact on NIMC within a two-year period from March 2022.

The DfC has provided an indicative budget allocation for NIMC for 2023-2024 of £221,000, which represents a reduction relative to 2022-23 (£257,000). This will decrease NIMC's ability to meet increasing operational costs and to maintain full service delivery to the local museum sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

ADDITIONAL DISCLOSURES REQUIRED BY FReM

**The following page does not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 42 to 46**

ADDITIONAL DISCLOSURES REQUIRED BY FReM

The Museums Council as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALB, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

Were the Museums Council to prepare its accounts on these bases, the results would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income and endowments from:		
Donations & legacies	43,033	42,430
Charitable activities	31,936	40,938
Other trading activities	13,244	13,138
Total incoming resources	88,213	96,506
Resources expended		
Charitable activities	346,752	442,975
Total resources expended	346,752	442,975
Amount transferred to reserves	(258,539)	(346,469)
Analysis of Reserves prepared under FReM		
Balance at 1 April 2022	29,402	27,689
Grant in aid received in year	282,400	348,182
Net operating cost for year	(258,539)	(346,469)
Balance at 31 March 2023	53,263	29,402

Northern Ireland Museums Council

Northern Ireland - Charity number 101873

Annual return

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2023

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Nora Douds (Chair)
Julie Andrews (Vice-Chair)
Paul Allison
Alderman Yvonne Boyle (resigned 24 June 2022)
Jayne Clarke
Councillor Rory Farrell (resigned 3 July 2022)
Dr. Leonie Hannan
Mark Kennedy
Heather McGuicken (resigned 6 Oct. 2022)
Brona Moffett
Kelly Robinson
Nuala Toman
Councillor Keith Turner (resigned 16 Sep. 2022)
Roisin Patricia Doherty (appointed 6 Oct. 2022)
Councillor Karen Douglas (appointed 6 Jan. 2023)

External Auditor

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers

Danske Bank
Corporate Banking
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Company Secretary

Dr. Johnathan Dalzell *

Registered Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Charity Registration Number

NIC101873

Audit & Risk Assurance Committee

Julie Andrews (Chair)
Nuala Toman
Brona Moffett
Paul Allison

Grant Committee

Nuala Toman (Chair) (appointed 26 Aug. 2022)
Mark Kennedy
Simon Hunter - co opted
Councillor Rory Farrell (resigned 26 Aug. 2022)
Councillor Keith Turner (resigned 26 Aug. 2022)

Business Planning Committee

Nuala Toman (Chair) (resigned 17 Aug. 2022)
Nora Douds (Chair) (appointed 7 Feb. 2023)
Roisin Doherty (appointed 7 Feb. 2023)
Jayne Clarke
Heather McGuicken (resigned 6 Oct. 2022)

Accounting Officer

Dr. Johnathan Dalzell *

Principal Office

153 Bangor Road
Holywood
Co. Down
BT18 0EU

Registered Company Number

NI027735

* Ms. Siobhan Stevenson resigned as Company Secretary and Accounting Officer and Dr. Johnathan Dalzell took up post on 9 May 2022.

Non-Executive Director's Report

In celebration of the 30th anniversary of the Northern Ireland Museum Council's establishment, our focus has been on consolidating our position and strengthening our organisation, while looking to the future of the local museums sector. Despite the challenges faced during and after the Covid pandemic, along with ongoing organisational changes and development, our Board members and I have worked collaboratively to ensure the fulfilment of our key objectives. On behalf of the Board, I would like to thank our sponsoring body, Department for Communities, and the Esme Mitchell Fund, the Art Fund and the National Lottery Heritage Fund who have enabled us to continue to support the museums sector in attracting new audiences, exploring digital innovation, and safeguarding collections to preserve the past for future generations.

Under the leadership of our new Director, Dr Johnathan Dalzell, we take great pride in unveiling a much-needed new website that features refreshed communications, including our NIMC newsletter publication, complemented by a new corporate logo and brand, funded by the Department for Communities. Our rejuvenated communications approach is essential in providing information about our core functions, strategic vision, the programmes and grants we offer to support our members, and the exceptional programmes and projects delivered by our accredited members.

Indeed, the launch of our new website and communications will serve as a foundation for our future plans to support the museums sector, particularly through advocacy and research. From 2023-24, we will implement a comprehensive organisational advocacy strategy developed in 2022-23, firmly embedded in our Northern Ireland Museums Council Corporate Strategy for 2022-25: Museums at the Heart. Additionally, we will focus on conducting research and gathering vital data to inform the development of a Museums Policy for Northern Ireland, to which we aim to contribute significantly.

While looking ahead, we have remained committed to fulfilling our core objectives, providing support to the local museums sector through accreditation, grant aid, training and development programs, networking events, guidance, professional assistance, sectoral programming, and the establishment of strategic partnerships. Throughout the year, we have supported and delivered various projects, including Global Voices Local Choices, Playful Museums, and several Access and Inclusion audits. The successful delivery of Reimagine, Remake, Replay culminated in September 2023. We have also continued to support the sector through regular Let's Talk events, digital communications, online Spilling the Beans networking, and the Museums Forum.

As we strive to fortify our organisation and the museums sector, we remain mindful of the challenges our members face, including funding cuts, staff recruitment and talent development, and a decline in volunteer numbers. The NIMC is dedicated to identifying opportunities for our sector, including income diversification and the creation of new and innovative programming that enhances the audience's museum experiences, ensuring that museums remain at the heart of our community.

Lastly, I would like to express my personal pleasure and honour in representing the invaluable work of our sector as the Chair of the NIMC by attending the funeral of HM Queen Elizabeth II in September 2022. I am immensely grateful to my fellow Board members, who continue to provide strategic guidance, expertise, and willingly contribute their time to our cause.

Nora Douds
Chair

Signed: 

DATE: 27/06/23

Report of the Directors for the year ended 31 March 2023

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2023.

NIMC was established in 1993 to support local museums (i.e. non-National museums) in Northern Ireland in maintaining and improving their standards of collections care and service to the public and to promote a coherent framework of museum provision.

In pursuit of these aims NIMC's main objectives are:

- To assist museums in Northern Ireland to improve standards of collections care.
- To assist museums in Northern Ireland to improve the range and quality of services to the public.
- To improve the status and standing of museums.
- To promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus advance the arts, culture, heritage, and science for the benefit of the public.
- To promote a coherent framework of museum provision in Northern Ireland.
- To operate efficiently, effectively, and economically.

NIMC's functions include the following:

- The development and maintenance of links with interested bodies and agencies.
- The provision of information, advice, and training to museums across a range of activities such as curatorial practice, collections management, conservation services, marketing and income-generation, etc.
- To encourage, support and assist educational exploitation of museums.
- Assistance with feasibility studies and carrying out developmental research.
- The disbursement of grants to local museums towards approved projects and specimen purchase.
- The promotion of Museum Accreditation for local museums.

NIMC is registered as a company limited by guarantee and operates in compliance with the Companies Act 2006. It is a registered charity. NIMC is funded, in the main, by the Department for Communities (DfC) and as such operates as a Non-Departmental Public Body (NDPB). NIMC does not carry out its functions on behalf of the Crown.

With this remit, and through these aims, NIMC plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the current draft Programme for Government, Outcomes Delivery Plan and the Departmental vision and strategic priorities to deliver outcomes / results, which will support people, improve communities and tackle disadvantage. For museums, these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of audience engagement programmes.

Report of the Directors for the year ended 31 March 2023 (continued)

The vision of the Northern Ireland Museums Policy is for “a coordinated and sustainable museum sector that develops, preserves and interprets its collections to the highest possible standards; delivers quality services that inspire, educate and engage local, national and international visitors and users; harnesses its strengths and diversity to support economic, social and cultural development in Northern Ireland and a shared and better future.”

The NIMC Corporate Plan 2022-25, “Museums at the Heart” was developed with the Board of Directors following a stakeholder engagement process. Five strategic goals were identified, which support NIMC’s mission to champion, develop and strengthen museums:

1. Museums are connected to their communities and cultivate a shared sense of place.
2. Museums enrich people’s lives and create opportunities for enjoyment, learning and fulfilment.
3. Museums drive transformation to make us more sustainable, inclusive, and innovative.
4. Museums contribute to economic and social recovery.
5. Museums develop, protect, and promote their collections and collections knowledge for the benefit of their audiences.

NIMC measured its performance during 2022-23 with seven Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2022-23
1.	Assess accreditation applications within a six-month timeframe	90%	100%
2.	Administer at least five grants to local museums to develop their collections	5	26
3.	Maintain the digital engagement portfolio (newsletters, bulletins and social media channels)	16	19
4.	Secure 150 participants in training and shared learning events	150	240
5.	Secure at least 10% non grant-in-aid funding	10% (£24.7k)	11.8% (£29.25k)
6.	Support at least 10 local museums to connect audiences virtually with museums through digital technologies	10	26
7.	NIMC staff attended at least four professional development events	4	23

Report of the Directors for the year ended 31 March 2023 (continued)

Public Benefit Statement

NIMC's charitable purpose is to promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus it advances the arts, culture, heritage or science. NIMC supports local museums by:

- Ensuring they maintain recognised standards.
- Assisting them to improve their public facilities.
- Providing financial assistance to support accredited local museums.
- Providing training.
- Advising on the learning and education programmes.
- Enhancing public awareness of the events at museums.
- Undertaking evaluations and research.
- Delivering strategic, sector-wide programmes.
- Providing advice, guidance and information in response to queries from the sector and the general public.

Beneficiaries include the people of Northern Ireland, visitors to museums from outside the area and online users of the NIMC website: www.nimc.co.uk.

2022-23 Performance

1. Museums are connected to their communities and cultivate a shared sense of place.

Our local museums are central to their communities. They create a sense of place and celebrate history and creativity through their collections. They provide space to explore and reflect and can cultivate a sense of pride and collective heritage.

NIMC worked with museums over the course of 2022-23 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

The Museums Connect Grant Scheme

The Museums Connect Grant programme was funded by NIMC and Art Fund, supporting museums to adapt and develop their practice to connect or re-connect with audiences. The priority of this grant programme was to support the on-going recovery and reset of accredited local museums in NI following the pandemic. NIMC offered Museums Connect grants up to £2,000.

This fund prioritised applications which clearly demonstrated that:

- The funding will contribute to re-opening the museum safely and sustainably, and/or
 - The project will enable the museum to connect with new or existing audiences in creative or innovative ways.
-

Report of the Directors for the year ended 31 March 2023 (continued)

Ten applications were received over two rounds, with the following eight grants awarded. The grant to Armagh Robinson Library & No.5 Vicar's Hill was rescinded in February 2023.

Museum	Project Name	Amount Awarded
North Down Museum	Development of Education Space	£2,000.00
Newry and Mourne Museum	Production of an easy read Gallery Guide to Newry and Mourne Museum	£1,496.00
Mid Antrim Museum	Activate Your Curiosity	£1,500.00
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00
Armagh Robinson Library & No5 Vicar's Hill	Going Out and Coming In - Stimulating Audience Development	£2,000.00*
Florence Court NT	Free-Flow at Florence Court	£1,980.00
Fermanagh County Museum	"Hen's Teeth": Content Creation	£1,200.00
The Argory - National Trust	Bringing The Argory to Life	£1,720.62
	Total	£13,246.62

*Rescinded grant

The implementation of these projects will lead to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms.

The Wild Escape

'The Wild Escape' was a major new participatory project from Art Fund aiming to engage children with the UK's natural environment. The Wild Escape brought museums, schools, families, and communities together to engage young people with the UK's natural environment, drawing inspiration from the art and objects in museums, and the creative and learning opportunities they can offer.

NIMC offered grants ranging from £500 to £3,000, allowing accredited local museums to deliver creative workshops with schools as part of The Wild Escape programme.

The Wild Escape aimed to bring school children and their families into museum spaces, to explore the animals in their collections and create stories and pictures that imagine a creature's journey to a future habitat rich in biodiversity. The artworks and creations that participants made in the classroom, online and in museums will be brought together in a collective work of art, to be unveiled during a weekend of activities for all ages on Earth Day 2023 (Saturday 22nd April).

The Wild Escape Grant programme prioritised applications which clearly demonstrate that the planned activities or workshop:

- Will strengthen connections with nearby primary schools and families, connecting (or reconnecting) with the widest possible group of school children through creative activities or workshops designed for children in Key Stage 2.
- Will support children and young people to build their knowledge and understanding of the natural world and the effects of the climate crisis on the UK's biodiversity.

Report of the Directors for the year ended 31 March 2023 (continued)

Five grant applications were received and awarded. The grant to Irish Linen Centre and Lisburn Museum was rescinded in March 2023.

Museum	Project Name	Amount Awarded
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£3,000.00*
Linen Hall Library	The Wild Escape at Linen Hall Library	£1,090.00
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00
Mount Stewart - National Trust	Biodiversity Butterfly	£3,000.00
Northern Ireland War Memorial	An Elephant Never Forgets	£2,051.25
	Total	£11,141.25

*Rescinded grant.

NIMC looks forward to The Wild Escape grant projects feeding into a UK-wide event on Earth Day, demonstrating the sector's response to urgent challenges facing our environment.

The Late Shift

The Late Shift made a return in November 2022, having previously ran in 2018 and 2019, thanks to funding from the National Lottery Heritage Fund. The Late Shift grant programme aimed to encourage new audiences to visit local museums, often through unique out-of-hours events.

The 2022-23 events were funded from ticketing revenue that had been generated from the 2018 and 2019 programmes, aiming to test and validate sustainable new approaches of engaging new audiences. Four grant applications were received and awarded. The Late Shift grant to Newry and Mourne Museum was rescinded in November 2022.

Museum	Project Name	Amount approved
Armagh Robinson Library & No5 Vicar's Hill	'Healing Place of the Soul' in English and Місце зцілення душі in Ukrainian	£698.00
Newry and Mourne Museum	Banquet at Bagenal's	£1,000.00*
North Down Museum	Made in AND Late Night Shopping	£1,000.00
Armagh County Museum	Paint and Sip	£1,000.00
	Total	£3,698.00

*Rescinded grant.

Each of the museums have since used their Late Shift experiences and learnings to plan and deliver further self-sustaining out-of-hours events to connect and engage new and existing audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC website

The NIMC website was completely redeveloped in 2022-23 thanks to capital budget from DfC. This coincided with the development of a new NIMC logo and brand, underpinning a complete refresh of the corporate image.

The new website provides comprehensive information about NIMC's membership services, including details about upcoming events, training opportunities, grants, news, and accredited museum members. The website is also integrated with Eventbrite to streamline digital ticketing and event management.

Newsletters

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters and mailshots.

'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; eight issues of Museum Beat were issued in 2022-23.

The 'Opportunities and Support Bulletin' communicates training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. Six Opportunities and Support Bulletins were issued in 2022-23.

The NIMC Newsletter is targeted at non-members, including a wide range of interested parties who have signed up voluntarily to find out about NIMC and local museums. Three Newsletters were issued in 2022-23, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The Newsletter was redesigned in a magazine style at the end of 2022-23, to provide a more professional and visually appealing means of communicating with the public and other interested stakeholders.

Social Media

NIMC maintained three social media channels in 2022-23 (Facebook, Instagram and Twitter), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week.

Reimagine, Remake, Replay

September 2022 saw the culmination of the award winning 'Reimagine, Remake, Replay' (RRR) project, which sought to engage young people in heritage through cutting edge digital technologies and creative media. RRR was a ground-breaking four-year collaboration between NIMC, The Nerve Centre, National Museums NI and NI Screen, alongside Fermanagh County Museum, North Down Museum, Mid-Antrim Museum, Newry & Mourne Museum, Causeway Coast & Glens Museum Service, and Tower Museum.

The expansive programme was developed around the re-framing and re-interpretation of heritage through the lived experience of 16-25 year olds, who are often under-represented in museum audiences.

Report of the Directors for the year ended 31 March 2023 (continued)

RRR challenged museums to reflect on their mission, supporting them to develop the skills and confidence to work with young people. The project has been successful in developing younger audiences for museums and in turn has been changing young people's perceptions of museums, connecting younger people with their heritage and increasing their skills and confidence.

The RRR project was committed to a youth-led approach and ethos, which permeated every aspect of the programme. Many of the young people who participated in the programme eventually led and facilitated courses and events for their peers; applying their knowledge and newly acquired skills.

Headline statistics and outputs for the RRR programme include:

- RRR attracted 5,888 participants over the course of the programme.
- 66 museum staff members were trained in digital practice.
- 421 creative sessions were delivered.
- 54 events managed and delivered by young people.
- 528 Open College Network / Digital Badge Accreditations.
- 97% of young participants believe that the skills they learnt through the RRR programme will be useful in future.
- 90% of young participants indicated that they were more likely to take part in local heritage events as a result of their RRR experience.
- 69% of young participants indicated that they were more likely to volunteer at a local heritage organisation as a result of their RRR experience.

The RRR project received a number of awards and accolades; in 2020, RRR was recognised as the 'Best Museums Change Lives' Project by the Museum Association; the Project Youth Ambassador, Niamh Kelly, received the 2021 Heritage Angel Award for Best Contribution to Heritage by a Young Person; RRR was also shortlisted for The National Lottery Good Causes Project of the Year Award 2021.

Report of the Directors for the year ended 31 March 2023 (continued)

2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.

Museums and their collections are richly stimulating. They tell stories of the past, feeding our imaginations and enabling us to explore topics that challenge and motivate us to learn and grow. They provide opportunities for connecting us with our communities and can improve our quality of life.

Over the course of 2022-23, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Playful Museums

The 7th Playful Museums Festival ran during February 2023. The festival has an early years focus, helping museums to engage with children under 5 and their carers. The 2022-23 programme included outdoors activities, baby yoga, baby sensory activities, storytelling, music and play. The commitment to the Playful Museums Festival in Northern Ireland continues to enhance learning opportunities for early years visitors, in line with their development, wellbeing and educational needs.

The Festival was supported by NIMC through three initiatives:

Grant Supported Programming

Grants supported museums to develop and deliver a range of activities at the following museums:

Grant Applicant	Project	Amount Awarded
Armagh Robinson Library & No.5 Vicars Hill	'Hearts for valentines' and 'Paul Howard flowers for spring'	£500.00
Northern Ireland War Memorial	Jeanie's adventure in the countryside	£460.00
Ballycastle, Ballymoney, Green Lane and Coleraine Museum (Causeway Coast and Glens Museum Service)	Seek, find, speak, create	£960.00 (£240 each)
Fermanagh County Museum	Baby Spaces	£350.00
	Total	£2,270.00

Squiggles & Giggles Programming

Squiggles & Giggles have been involved with the Playful Museums Festival since 2021 when they worked with five local museums to create a series of videos when the festival moved online due to the Covid-19 pandemic. They returned in February 2023 to deliver workshops at five museums: North Down Museum, Down County Museum, Tower Museum, Carrickfergus Museum and Fermanagh County Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

Armstrong Storytelling Trust Programming

To build on previous work they had done with the festival in 2021 and 2022, the Armstrong Storytelling Trust was commissioned to take part in Festival 2023 to deliver a series of storytelling sessions for under 5s, their families and carers. Two storytelling sessions were hosted at Ballymoney Museum.

Aligned Festival Activities

The popularity of the festival since 2016/17 has led to it being an integral part of event programming for many museums across Northern Ireland. Three museums chose to run events in February as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The unfunded events happened at Mid-Antrim Museum, F.E. McWilliam Gallery and Carrickfergus Museum, and were promoted under the umbrella of the Playful Museums Festival.

Festival highlight summary:

- Grants: 4
- Overall events: 24
- Museums involved: 12
- Participants: over 492 attendees, including at least 350 children under 5.

Highlights from our feedback (adults only) shows it was a first time visit to the museum for most attendees.

- Over 50% of visitors strongly agree or agree that museums are playful places
- Over 75% visitors strongly agree or agree museums are welcoming
- Over 96% of people completing feedback strongly agree or agree enjoyed their visit
- Over 98% of visitors strongly agree or agree their early years child enjoyed the visit.

Global Voices, Local Choices

The Global Voices, Local Choices (GVLC) project is a partnership between NIMC, National Museums NI and the African and Caribbean Support Organisation Northern Ireland (ACSONI) and was funded by the Esmée Fairbairn Foundation.

The project aims to deliver a creative new approach to decolonisation, seeking to involve marginalised communities to ensure that they have a fair opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds.

The programme comprised a series of engagement workshops that will culminate in an exhibition of selected World Cultures objects that the community groups have chosen, alongside their creative responses, interpretation and reflections.

The project partners have been working with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, and Ulster Museum.

Report of the Directors for the year ended 31 March 2023 (continued)

NIMC looks forward to the selected World Culture items and group responses being displayed in the local museums during the summer of 2023. We hope that the group responses, whether through arts and crafts, music and dance, poetry or creative writing, will contribute to a better understanding of the artefacts, and our communities.

Learning & Outreach Forum

NIMC partnered with the Irish Museums Association (IMA) in May 2022 to deliver the annual Education & Outreach Forum, which was hosted by the National Museum of Ireland in Dublin. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

The Education & Outreach Forum provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

11 presentations were delivered during the day-long event, with three presentations from NI museum professionals, covering matters related to intergenerational practice, community engagement and museum education programmes.

Museums Learning Forum

NIMC organised a Museum Learning Forum that was delivered following the Annual General Meeting at The Linen Hall on 28 September 2022. The Forum included five presentations relating to a wide range of education and outreach projects and included a conversation about the future of education across the local museum sector in Northern Ireland. Prof Elizabeth Crooke also delivered an overview of the UKRI-funded Rapid Response Project, 'Museums, Crisis and Covid-19'.

Report of the Directors for the year ended 31 March 2023 (continued)

3. Museums drive transformation to make us more sustainable, inclusive and innovative

Museums can be active forces that catalyse and influence change across society. They are uniquely placed to communicate through their collections and stories, to provide a safe and trusted environment to challenge perceptions, and to empower their audiences to shape change within their communities and beyond.

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2022-23.

Climate Heritage Network

NIMC joined the Climate Heritage Network, which is a voluntary, mutual support network of Government Agencies, Non-Governmental Organisations, universities, businesses and other organisations committed to tackling climate change.

Launched in 2019, the Climate Heritage Network works to re-orientate climate policy, planning and action at all levels to account for the specific context of culture, arts and heritage. The network brings together over 300 organisations globally, which are committed to mobilising culture, arts and heritage to address climate change and support communities in achieving the ambitions of the Paris Agreement.

NI Science Festival Climate Tour

NIMC collaborated with the NI Science Festival for the first time to deliver a series of expert-led climate conversations to local communities. Five climate tour events happened each evening between Monday 20 February and Friday 24 February 2023, and were hosted by The Linen Hall in Belfast, Down County Museum in Downpatrick, Armagh Observatory, Springhill House in Magherafelt, and the F.E.McWilliam Gallery and Studio in Banbridge.

The programme was funded by DfC, and the National Lottery Heritage Fund NI, and involved expert contributions from a range of organisations including the Agri-Food and Bioscience Institute, Alliance Party, Belfast Climate Commission, Keep Northern Ireland Beautiful, National Trust NI, Queen's University Belfast, RSPB NI, Ulster Wildlife and the Woodland Trust. Each event was chaired by award-winning environmental writer, Mark Lynas.

Funding was awarded through an open Expression of Interest process. In total, four of the host organisations applied for funding to support their Climate Tour events.

Grant Applicant	Amount Awarded
The Linen Hall	£890.40
Down County Museum	£501.21
Springhill House	£1,142.72
F.E. McWilliam Gallery & Studio	£95.50
Total	£2,629.83

Report of the Directors for the year ended 31 March 2023 (continued)

Supporting Inclusivity - Access & Inclusion Audits

NIMC offered museums the opportunity to undertake an independent Access & Inclusion Audit in 2022-23. These audits enable museums to better understand ethical commitments and legal requirements around access and inclusion. They provide museums with data that will evidence needs and priorities to improve access, and support outcomes associated with Museum Accreditation.

In the 2022-23, NIMC funded three Access & Inclusion Audits from the DfC grant in aid allocation, totalling £5,000: Downpatrick & County Down Railway, NI War Memorial, and The Linen Hall.

Supporting Inclusivity - Access and Inclusion Grants

DfC provided grants for improvements associated with Access and Inclusion Audits. The grant applications are advertised and assessed by NIMC, and recommendations were put forward to the DfC Infrastructure Branch.

Four applications were received in total, with one approved for funding by NIMC, which was subsequently supported by DfC.

Applicant	Title	Grant Awarded
Fermanagh County Museum	Enniskillen Castle Explorer	£400
	Total	£400

Let's Talk

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects including the 2022 Playful Museums Festival, the Digital Repository of Ireland, Student Placements, and Evaluation and Impact. A total of 4 sessions attracted 58 attendees.

Annual Training Programme

During 2022-23 NIMC annual training programme was delivered through a combination of online and in-person skills-based sessions. 10 training sessions were attended by a total of 210 participants. In 2021-22, 17 online sessions were delivered and attended by 186 individuals.

The training programme supports opportunities for people to develop new skills and knowledge to benefit their workplace, personal growth, well-being and prospects of employment with the museum, heritage and cultural sectors. Training was delivered in partnership with a range of organisations and consultants.

Report of the Directors for the year ended 31 March 2023 (continued)

Title	Date	Number of Participants
Evaluation	01/06/2022	23
Banish the Backlog	14/06/2022	20
Undertaking a Takeover Day	22/06/2022	13
Special Education Needs or Disability (SEND) Learning in Museums.	14/07/2022	10
Dementia Friendly Museums	13/09/2022	16
Collection Review	18/10/2022	16
Collections Deaccessioning and Disposal	25/10/2022	16
Collections Care 1	29/11/2022	13
Collections Care 2	31/01/2023	16
Visual Awareness	16/03/2023	12
	TOTAL	155

4. Museums develop, protect and promote their collections and collections knowledge for the benefit of their audiences.

Museum Accreditation

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England; Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. Following the pause in the Museum Accreditation process during 2020-21, the scheme relaunched in 2022, focusing on the following:

- Organisations interested in applying for the first time and ready to send in an eligibility questionnaire.
- New applicants who are confirmed as 'Working Towards Accreditation' and applying for the first time or reapplying after a period of non-participation.
- Museums holding a 'Provisional' accreditation award.

During 2022 two museums holding Provisional Accreditation status were assessed and awarded Full Accreditation. One further museum holding Provisional Accreditation status submitted a return and had their provisional status extended for a further six months.

One museum was removed from the scheme due to closure.

One museum applied for the first time, was assessed, and received Full Accreditation.

Currently there are 42 accredited museums in the scheme, 39 of which are local museums: 41 holding Full Accreditation and one holding Provisional Accreditation status. There are three local museums with an eligible status that are 'Working Towards Accreditation'.

NIMC has worked with Arts Council England and other accreditation partners on planning a revised schedule of invites for accreditation returns, which was published in May 2022. The first

Report of the Directors for the year ended 31 March 2023 (continued)

batch of eight museums were invited in December 2022 to make interim Accreditation Returns by the end of June 2023.

The UK Partnership Agreement that establishes a framework for cooperation between Arts Council England (ACE), the Welsh Government, Museums Galleries Scotland (MGS) and NIMC in relation to the joint operation of the Accreditation scheme for museums and galleries in the United Kingdom was revised and renewed. It describes the shared vision for the scheme and outlines the headline areas of shared activity and individual responsibilities.

Advice and Guidance

NIMC continued to provide members with advice and guidance throughout 2022-23. This mostly focused on accreditation, training and information regarding conservation and other specialist services. Specific examples included: providing guidance to Armagh Observatory, the Siege Museum, Police Museum, and the Regimental Museums on matters pertaining to accreditation; the development of intergenerational practice and training support for the NI War memorial, Armagh Robinson Library and Mid Antrim Museum; and delivery Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

Collecting for the Future

In 2019 NIMC was awarded funding programme from the Esmé Mitchell Trust to deliver the 'Collecting for the Future' grant scheme, which supports museums to acquire new items for their collection.

Collecting for the Future supports accredited museums to acquire:

- Objects that will enrich and strengthen their collections.
- Objects that enhance new areas of collecting.
- Objects representing the culture and artistic achievements and experiences of Northern Ireland.

Three applications were received during 2022-23, and funding was approved for all three applicants.

Museum	Purchase	Amount Awarded
Milford House	Acquisition of various McCrum Miller items.	£1,000.00*
NI War Memorial	<i>Firemen, after the Blitz, Belfast</i> by William Conor OBE.	£1,000.00
Downpatrick & County Down Railway	Belfast & County Down Railway Items.	£1,000.00
	TOTAL	£3,000.00

*Grant offer rescinded 02/5/23

Re:Model Phase 2

During 2022 the NIMC Development Officer (Museums and Collections) took part in the Re:Model programme, which sought to develop the resilience of heritage sector professionals. Following on from that programme, NIMC was selected to participate in the Re:Model Phase 2, which aims to build organisational resilience within the heritage sector by matching participant organisations with mentors that will undertake a body of work in conjunction with the organisation. Starting in

Report of the Directors for the year ended 31 March 2023 (continued)

February 2023, the NIMC team met monthly with Fiona Bell (CEO of Thrive) to review aspects of NIMC's service provision. The goal is to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year.

5. Museums contribute to economic and social recovery.

Advocacy

Over the course of 2022-23 it was necessary for NIMC to engage in advocacy for the local museum sector, at the level of local authorities, within DfC, as well as on a cross-departmental, and UK-wide basis. Notable advocacy actions included engagement with Antrim and Newtownabbey Borough Council regarding the closure of Museum at the Mill and Sentry Hill, and involvement in the Culture, Arts and Heritage (CAH) Strategy Taskforce (led by DfC). NIMC had also engaged with the Independent Review of Education in NI and instigated the development of a CAH sector submission to the Independent Review panel, which highlighted the impact of CAH stakeholders as it pertains to educational outcomes.

It became apparent that there was a need for a more strategic approach to NIMC's advocacy efforts. To that end, NIMC engaged Stratagem NI to develop an organisational advocacy strategy, which would support the delivery of annual advocacy plans aligned to NIMC's Corporate Strategy, 'Museums at the Heart'. This strategy will underpin NIMC's advocacy plans between 2023 – 25.

NIMC is a member of the Historic Environment Division Stakeholder Group and sits on the Heritage Data Working Group. Through contributions to the Stakeholder Group and Heritage Data Working Group, NIMC was able to highlight needs and opportunities across the local museum sector, and to advocate for support within DfC, funders, and aligned CAH stakeholders.

NIMC also contributed to a revision of the Continuous Household Survey as it related to museums and heritage.

Collaboration with the University Sector

NIMC continued to develop collaborative partnerships with the university sector throughout 2022-23. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

University Placements

NIMC sought to coordinate student placement opportunities for local museums by soliciting expressions of interest. Details about the interested museums were communicated to coordinators of the MA Public History course (Queen's University Belfast), and MA Public History / MA Cultural Heritage and Museum Studies / MA Museum Practice and Management (Ulster University). 11 expressions of interest were received from local museums. Four students from Queens University and five from Ulster University were successfully matched with museum placements.

Students undertook placements in the following local museums: National Trust (Mount Stewart and The Argory), Newry and Mourne Museum, North Down Museum, Royal Ulster Rifles Museum (two students), The Linen Hall (three students).

Report of the Directors for the year ended 31 March 2023 (continued)

Museums, Crisis and Covid-19 Research Project

NIMC was a partner in the UK Research and Innovation (UKRI)-funded Rapid Response project led by Ulster University, Museums, Crisis and Covid-19. A team of seven Ulster University researchers assessed how museums have adapted to the impact of Covid-19.

The UKRI-funded project documented the experience of the pandemic across the museum sector in Northern Ireland, capturing changing practice, increased use of digital media, and a strong recognition of the value that museums can bring as places that support community wellbeing.

Three reports were published in June 2022, drawing together the main outputs and learning from the project:

- Museums and the Pandemic: Revisiting Purposes and Priorities.
- Museums and Digital Media: Innovation, Engagement and Practice.
- Museums and Community Wellbeing.

The reports provided the focus for a stakeholder meeting: 'Museum Futures Northern Ireland: priorities for policy', which was held within the UU Belfast Campus in September 2022. The meeting was attended by a wide range of stakeholders, including representatives from DfC.

Effective Delivery

NIMC is committed to evaluating and improving the way it works and the quality of service it provides, to ensure a more efficient and effective organisation for its members and stakeholders.

Evaluating and Improving Services

NIMC undertook reviews of existing areas of the business over the course of 2022-23 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC commissioned 'Kids in Museums' to undertake a comprehensive review of the Playful Museums Festival from pilot year to present. Participating museums were consulted and Kids in Museums used their feedback, alongside their expertise in early years in museums, to create a review of the festival and recommendations for its future. The insights gained from this review will inform future development of the Playful Museums Festival.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23, which will be launched in 2023.

NIMC also undertook a Training Needs Survey in 2023, the results of which will be collated and used to develop the 2022-23 training programme.

Report of the Directors for the year ended 31 March 2023 (continued)

During 2022-23 NIMC also carried out an updating of the Grant Processes and Procedures, including matters related to project evaluation and impact assessment, which is now featured in NIMC grant application forms.

The review and improvement of NIMC processes and services has ensured that there are robust systems in place and has enabled a more effective service to our members and stakeholders.

NIMC also have a range of policies and procedures to ensure that there is clear guidance in place for its operation and delivery of services. These are regularly reviewed and updated.

The following policies and procedures were updated in 2022-23:

- Business Continuity Plan
- Procurement Policy
- Credit Card Policy
- Fraud and Bribery Prevention Policy
- Information Technology Security
- Raising Concerns Policy
- Risk Management Strategy
- Gifts and Hospitality Policy
- Codes of Conduct: Board & Staff
- Audit and Risk Assurance Terms of Reference
- Disability Action Plan
- Memorandum of Terms of Occupation – National Museums NI
- Business Planning Committee Terms of Reference
- Grant Policy
- Grant Procedures

Review of Organisational Structure

A review of the NIMC organisational structure was undertaken in 2020. Business Consultancy Services, Department of Finance (DoF) undertook the Review and provided a report to the Board of Directors in March 2020. Options were considered by the Board in March 2020, however, in light of the Covid-19 crisis, next steps were postponed. The review was revisited in September 2021, and costed options presented for consideration. There have been significant changes since the review, both in wider context, including a period of change due to Covid-19 and in the amount of funding that NIMC has secured for grants. A further pause was agreed pending the development of the new Corporate Strategy, with the organisational review to be revisited in 2022-23. Consideration of the organisation review is ongoing.

Contracts and Service Level Agreements

Financial Support Services and IT Support Services are contractually outsourced.

NIMC has a Service Level Agreement (SLA) with Libraries NI for HR Support Services.

NIMC continues to seek shared services in support of business efficiency.

Report of the Directors for the year ended 31 March 2023 (continued)

Disability Action Plan

Year 4 of the NIMC Disability Action plan was delivered in 2022-23, which marked the end of the existing plan. Over the course of the year, NIMC continued to support local museums to improve their accessibility through the provision of Access and Inclusion Audits (from NIMC core funding) and Access and Inclusion Grants (which NIMC dispensed on behalf of DfC). NIMC also participated in a UK Museum Workforce Group to raise awareness and share good practice of diversity and equality issues and ensured that people with disabilities and groups that represent them were made aware of opportunities to join the NIMC Board.

NIMC drafted a new Disability Action Plan 2023-27, which went out to public consultation in March 2023.

Governance and Accountability

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2022-23 through the Governance Statement which follows.

NIMC operates in a transparent manner, with the website carrying information on the company and the Board of Directors.

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. It liaises with the membership during each year and consulted with membership on the development of the new Corporate Strategy, Museums at the Heart. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 28 September 2022.

Statement of Directors' Responsibilities

The Board of Directors has overall responsibility for ensuring that NIMC has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- NIMC is operating efficiently and effectively;
- It maintains a Fraud Prevention Policy and Response Plan;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained, and financial information used by NIMC or used for publication is reliable; and
- That NIMC complies with relevant laws and regulations.

Company and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of the surplus or deficit for that period. In preparing those statements, the Board of Directors has:

- Selected suitable accounting policies and then applied them consistently;
 - Made judgments and estimates that are reasonable and prudent;
 - Stated whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
 - Prepared the financial statements on the going-concern basis.
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Report of the Directors for the year ended 31 March 2023 (continued)

In preparing the annual report and financial statements of NIMC, the Board of Directors has adopted the provisions of the Charities Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102.

Financial Review

It is the view of the Board of Directors that NIMC operated prudently and effectively within the parameters of the financial resources which were available to it. The Board of Directors formally monitors the financial position of NIMC at least on a quarterly basis, at its scheduled meetings.

NIMC operates with limited cash reserves. DfC is aware of this position.

NIMC operates within the framework of Managing Public Money NI (MPMNI) and, notwithstanding the issues outlined in the Governance Statement, operates on the basis of not drawing down cash resources from its funders in advance of need.

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,400 to redevelop the NIMC website and support an Access and Inclusion capital grant scheme for local museums. The total drawdown for 2022-23 was therefore £282,400.

Plans for the Future

The NIMC Board of Directors has agreed the key components of its planned activity for 2023-24, which aim to address identified statutory obligations, deliver the draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, the DfC Strategy, "Building Inclusive Communities" and the strategic themes within the NIMC Corporate Strategy 2022-25. These activities include the delivery of:

- Guidance and support to local museums regarding the UK Museum Accreditation Scheme.
- Administering the UK Museums Accreditation Scheme in Northern Ireland.
- Supporting audience development including increasing the number and diversity of people accessing and engaging in cultural activities.
- Administer the *Collecting for the Future* grant programme.
- Support to local museums through grant programmes, where possible.
- Undertake advocacy in support of local museums.
- Undertake research that will capture and communicate the impact of museums across society.
- Continuous professional development, skills development, building resilience and capacity for those working and volunteering in the sector.
- Assistance to local museums in developing learning and outreach programmes.
- Devising plans to address issues concerning collections storage, security, care and documentation, and audience development at local museums.
- Promoting and increasing awareness of museums and their positive social and economic impact on Northern Ireland's society.
- Deliver the Disability Action Plan.
- Advice and information to the heritage sector and the public generally.

Personnel matters

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept

Report of the Directors for the year ended 31 March 2023 (continued)

informed on specific matters directly by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

NIMC operates several detailed policies in relation to personnel matters including:

- Equal Opportunities
- Health and Safety
- Harassment in the Workplace
- Grievance
- Raising Concerns
- Staff appraisal

NIMC policies are in alignment with those areas covered in the Northern Ireland Civil Service (NICS) Handbook: <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-handbook>

In accordance with the Equal Opportunities Policy, NIMC has long established fair employment practices in the areas of recruitment, selection, retention and training of staff.

Political and Charitable Donations

NIMC made no political or charitable donations during the 2022-23 year (2021-22: nil).

Auditors

The statutory audit of NIMC was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General.

So far as the Directors are aware, there is no relevant audit information of which NIMC's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that NIMC's auditors are aware of that information.

By order of the Board of Directors



Johnathan Dalzell
Accounting Officer

DATE: 27/06/23



Nora Douds
Chair

DATE: 27/06/23

Remuneration and Staffing Report

Remuneration Policy

The pay remit for the NICS, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 24th November 2022 Written Ministerial Statement (WMS) on the Budget and the Northern Ireland (Executive Formation) Act receiving Royal Assent on the 6th December 2022, the NI public sector pay policy guidance was published on 8th December 2022.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2022/23 has been finalised and is due to be paid in June 2023. The pay award for NICS industrial staff has not been agreed yet and negotiations continue with unions.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Service contracts

The Civil Service Commissioners (NI) Order 1999 requires NICS appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the NICS Compensation Scheme

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org.

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 NIMC had seven staff on payroll. At 31 March 2023 four staff were on payroll, comprising three females and one male. The profile of the Directors of the Company at that date was nine female and three male.

Staff turnover for the year 2022-23 was 75% (2021-22 was 20%). The high percentage turnover for 2022-23 is due to the low number of staff.

The staff costs of NIMC during 2022-23 was as follows:

	2023	2022
	£	£
Wages and salaries	151,716	140,285
Redundancy	9,950	
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Board of Directors of the company. The total of Board of

Remuneration and Staffing Report (continued)

Directors' expenses reimbursed by the company during the year was £478 (2021-22: £nil).

Sickness Absence

The Department / Agency had an overall sickness absence rate of 3.5 days lost per employee in 2022-23. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2022/23" report at Sickness Absence in the Northern Ireland Civil Service 2022/23 | Northern Ireland Statistics and Research Agency (nisra.gov.uk). Figures for the 2022/23 financial year will be published by the end of June 2023.

During 2022-23, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies

NIMC is committed to the development of its staff and to policies that enable them to contribute to the performance and long-term effectiveness of the organisation.

In particular, NIMC:

- follows the NICS Policy that all eligible persons shall have equal opportunity for employment on the basis of their ability, qualification and aptitude for the work;
- gives equality of opportunity when considering applications from disabled persons, in compliance with all existing legislation with regard to disabled employees;
- recognises the benefit of keeping employees informed of the progress of the business and of involving them in the company's performance; and
- regularly provides employees, through meetings and notices, with information regarding the financial and economic factors affecting the performance of the company and on other matters of concern to them.

All of NIMC's policies are agreed by the Board of Directors and are accessible to all members of staff.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the senior management of NIMC.

Total remuneration (audited)

	2022-23					2020-21				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits ¹ (to nearest £1,000)	Total ² £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
S Stevenson Chief Executive (Until 31/05/22)	5-10 (50-55 full time equivalent)	-	-	3	5-10 (50-55 full time equivalent)	40-45 (50-55 full time equivalent)	-	-	17	55-60 (65-70 full time equivalent)
J Dalzell Chief Executive (From 01/05/22)	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)	-	-	-	-	-

¹The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

²Total remuneration for 2022-23 excludes the accrued pay award as it has not yet been approved.

Remuneration and Staffing Report (continued)

Salary

“Salary” includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by NIMC and thus recorded in these accounts.

Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2022-23 (2021-22 £nil).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest-paid officer in NIMC in the financial year 2022-23 was £50,000 – £55,000 (2021-22; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2022-23	25 th Percentile	Median	75 th Percentile
Total remuneration* (£)	28,731	32,328	32,893
Pay ratio	1.8:1	1.6:1	1.6:1

2021-22	25 th Percentile	Median	75 th Percentile
Total remuneration (£)	22,820	24,800	29,785
Pay ratio	2.3:1	2.1:1	1.8:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration excludes the accrued pay award for 2022-23, as it has not yet been approved.

In 2022-23, no employees (2021-22; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £20,141 to £52,026 (2021-22; £22,820 to £42,205).

NIMC did not participate in the Civil Service People Survey and due to NIMC having a small number of employees, no internal people surveys were completed. However, employees are afforded regular opportunity to raise concerns with management.

Remuneration and Staffing Report (continued)

Fair Pay Disclosures (Audited Information) (continued)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
- b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

The percentage changes in respect of NIMC are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	5.37%	3.45%
Highest paid director's salary and allowances	0.00%	21.14%
Average employee performance pay and bonuses	N/a ¹	N/a ¹
Highest paid director's performance pay and bonuses	N/a ²	N/a ²

¹ The NICS special bonus scheme was withdrawn with effect from 31 March 2021.

² No performance pay or bonuses were payable to the highest paid director in the year.

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/23 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
S Stevenson (Chief Executive) (Until 31/05/22)	15-20	0-2.5	217	203	2
J Dalzell (Chief Executive) (From 01/05/22)	0-5	0-2.5	27	16	8

Remuneration and Staffing Report (continued)

NICS Pension arrangements

Pension benefits are provided through the NICS pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by DoF to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Remuneration and Staffing Report (continued)

Information on the PCSPS(NI) – Closed Scheme

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website <https://www.finance-ni.gov.uk/landing-pages/civil-service-pensions-ni>.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Remuneration and Staffing Report (continued)

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2023 to 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000	£153,299.99	7.35%
£153,300 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for Loss of Office (Audited)

Clodagh Lavelle left under redundancy terms on 30 September 2022. She received a compensation payment of £5-10k (2021-22: nil).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Governance Statement for the year ended 31 March 2023

Introduction

As Accounting Officer for NIMC, it is my responsibility to ensure that a sound system of governance and internal control is maintained that supports NIMC in pursuing its overall aims and objectives, which are predicated upon the Northern Ireland Executive's draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, and upon various priorities of DfC.

Remit

NIMC was established in 1993 by order of the Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. NIMC is not a Statutory Agency and does not carry out its functions on behalf of the Crown, however, for policy and administrative purposes, NIMC is classified as a Non-Departmental Public Body of DfC, through which it received most of its funding.

Government has approved NIMC's overall aim of supporting local museums in Northern Ireland to maintain and improve their standards of collections care and services to the public and to promote a coherent framework of museum provision.

Compliance with Corporate Governance Code

NIMC, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2017.

Governance Framework

NIMC is in compliance with the Code of Good Practice 2013, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2022-23.

NIMC is governed by a Board of Directors comprising between seven and 15 members. Board members serve on a voluntary basis and are normally appointed for a period of three years. Directors are drawn from various bodies and constituencies as follows:

- The Minister of the DfC has the right to nominate three Directors;
- Local Government Councils that operate an Accredited Museum have the right to nominate three Directors;
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors;
- The Independent and service museums have the right to nominate two Directors;
- Queen's University, Belfast and Ulster University have the right to nominate one Director;
- National Museums Northern Ireland may nominate one Director; and
- Other Directors may be co-opted.

The Board of Directors report to the NIMC membership at the Annual General Meeting, which is held in September each year.

Governance Statement for the year ended 31 March 2023 (continued)

The Role of the Board of Directors and Governance Framework

The Board of Directors has the corporate responsibility for ensuring that NIMC effectively and efficiently fulfils its aims and objectives while being mindful of its statutory authority and obligations. To this end, the Board of Directors:

- Establishes the overall strategic direction of NIMC within the determined policy and resources framework;
- Monitors the performance of NIMC as it pursues its aims and objectives;
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds;
- Operates within the limits of its statutory authority and any delegated authority agreed with the DfC, and in accordance with any other conditions relating to the use of public funds;
- Takes account of the views and opinions of the NIMC membership in devising the work of NIMC;
- Takes account of any guidance issued by the DfC when reaching its decisions;
- Establishes a committee structure, including an Audit and Risk Assurance Committee, to assist in carrying out the work of NIMC; and
- Appoints, and monitors, the performance of NIMC's Accounting Officer.

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2022-23 each of these meetings were held in person, at various museum member sites.

The Directors of the Board do not receive remuneration for their service to NIMC.

A system of internal control is maintained, which includes the formulation of policies and procedures relating to: fraud prevention; raising concerns and the requirements of the Bribery Act 2010; financial planning; staff performance; procurement; the freedom of information and data management; risk management; business planning and performance. These, and other associated matters, are scrutinised by NIMC's Board of Directors at each of its meetings and are the focus of discussions at the bi-annual accountability meetings held between the NIMC Accounting Officer and DfC.

NIMC retains the services of the Internal Audit Service (DfC) to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office (NIAO).

The aim of the system of internal control is to manage the risks to a reasonable level, rather than seek to eliminate all the risks that NIMC faces in undertaking its remit and duties.

The Work of the Board of Directors and its Committees

Mindful of its statutory obligations, the Board of Directors delegates the operation and monitoring of the governance framework to management, together with the day-to-day operation of NIMC. However, it reserves particular matters for decision by the Board of Directors, including issues of corporate strategy; key strategic objectives and targets; major decisions involving the use of financial and other resources; and personnel issues including key appointments and standards of conduct. At each of its meetings the Board of Directors receive a report on the management and operation of NIMC from the staff.

Governance Statement for the year ended 31 March 2023 (continued)

Currently the NIMC Board of Directors has three Committees, each having a Terms of Reference agreed by the Board:

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Business Planning Committee – focuses upon the corporate planning, business planning processes, monitors the staff appraisal process and deals with strategic human resource matters.
- Grant Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

Corporate governance training for the Board of Directors took place in October 2022.

To manage any conflicts or potential conflicts of interest, the Chair of each Committee asks those present at the start of each meeting if they are conflicted with any of the agenda items. Using this process, reported conflicts are noted in the minutes.

The Board of Directors

During 2022-23, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Directors	Board of Directors	
	Actual	Possible
Julie Andrews	4	4
Paul Allison	4	4
Alderman Ian Burns	1	1
Alderman Yvonne Boyle	1	1
Jayne Clarke	3	4
Cllr Karen Douglas	0	1
Nora Douds	4	4
Councillor Rory Farrell	0	1
Dr Leonie Hannan	2	4
Heather McGuicken	1	2
Mark Kennedy	4	4
Brona Moffett	2	4
Roisin Doherty	1	2
Kelly Robinson	1	4
Nuala Toman	3	4
Councillor Keith Turner	0	1

The Board of Directors agree a Business Plan for each financial year, which sets out the actions, targets and the allocation of resources to be delivered in support of NIMC's aims, the draft Programme for Government, Outcomes Delivery Plan and the Northern Ireland Museums Policy. The draft Business Plan is submitted to the DfC no later than the 31 January each year.

The NIMC Board of Directors did not receive any Ministerial Direction during 2022-23.

Governance Statement for the year ended 31 March 2023 (continued)

Standing agenda items for the quarterly meetings of the Board of Directors include written reports from the Director on the performance against the Business Plan targets, the financial performance, and governance compliance.

Notable aspects of the business conducted by the Board of Directors during 2022-23 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

The NIMC Audit and Risk Assurance Committee (ARAC) met on four occasions during the year. ARAC meetings are also attended by representatives of the NIMC internal and external auditors. ARAC activities included the review of various policies and procedures and the active management of corporate risks through the scrutiny of the Corporate Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors.

The Grant Committee met four times to assess the applications received from museums for support and to discuss prospective grant applications.

The Business Planning Committee met four times to consider business planning matters.

The table below provides an overview of attendance at Committee meetings during 2022-23, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit and Risk Assurance Committee		
	Actual	Possible
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Business Planning Committee		
	Actual	Possible
Jayne Clarke	4	4
Nora Douds	4	4
Heather McGuicken (resigned 16/10/2022)	2	2
Roisin Doherty (appointed 06/10/2022)	2	2
Nuala Toman (resigned 18/05/2022)	1	1
Grant Committee		
	Actual	Possible
Cllr Rory Farrell (resigned 16/09/2022)	0	2
Nuala Toman (appointed 26/08/2022)	3	3
Simon Hunter	3	4
Mark Kennedy	3	4
Cllr Keith Turner (resigned 16/09/2022)	2	2

Governance Statement for the year ended 31 March 2023 (continued)

Governance Issues

Historic Issue Relating to a Breach of Payment Policy

Governance issues from last year closed

It was discovered during 2021-22 that an issue relating to staff pay had occurred between 2015-16 to 2019-20, which resulted in an over-payment of salary that was outside the normal pay policy. The issue related to two members of staff. The matter was thoroughly investigated by the Board and following extensive communications with DfC and NIMC's auditors, the Board concluded its investigation in December 2022, and has now written off the historic over-payment.

Governance issues from last year still open

No matters to disclose.

New governance issues

Two new governance issues arose over the course of 2022-23: (i) according to Managing Public Money NI, non-standard transactions (like redundancy payments) require DfC approval. A redundancy payment was however sanctioned prior to DfC approval. Approval for the redundancy payment was granted retrospectively; and (ii) a portion of the capital budget associated with the development of a new corporate website was incorrectly drawn down in advance of need. The matter was disclosed to DfC and has now been resolved. The surplus budget draw down will be treated as deemed grant in aid for 2023-24.

Independent Assurance

In March 2023 the NIMC ARAC considered the final 'Internal Audit Annual Report 2022-23' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Grants; Budgetary Control and Financial Management; and Payroll.

The Comptroller and Auditor General certifies the NIMC accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with UK Generally Accepted Accounting Procedures. A *Report to Those Charged with Governance* was also issued by the Northern Ireland Audit Office.

Operation and Performance

Business Planning

During 2022-23 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan contained a range of Key Performance Indicators (KPIs) for NIMC. By the end of 2022-23, all seven KPIs were fully delivered or exceeded.

Risk Management

NIMC identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary.

Governance Statement for the year ended 31 March 2023 (continued)

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2022-23.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC by March 2023 will operate at a deficit and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by March 2023 , resulting in a lack of support from members and the wider NI museum sector.
Risk 3	There is an imminent risk that the ageing NIMC website could collapse at any time resulting in the loss of NIMC's communication link with the public, the local museum sector and other stakeholders.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	There is a risk that failure of NIMC grantees to submit comprehensive and timely post-project evaluation will negatively impact NIMC's ability to meet obligations to funders, which could damage NIMC's reputation and capacity to secure external grant funding.

The Corporate Risk Register is reviewed by the DfC at bi-annual accountability meetings.

Financial Planning

The financial allocation to NIMC from DfC for 2022-23 was £232,000. Subsequently, NIMC was allocated an additional £25,000 resource budget to cover shortfalls in grants and projects, in addition to a capital budget allocation of £25,400 to redevelop the NIMC website and support an Access and Inclusion capital grant scheme for local museums. The total drawdown for 2022-23 was therefore £282,400.

Procurement

NIMC maintains procedures regarding procurement. It continues to ensure that services and goods are procured in line with Managing Public Money Northern Ireland and related guidance by DoF.

Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is 10 days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2021-22; 91%). 100% of payments were paid within the 30-day timeframe (2021-22: 100%).

Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud were identified in 2022-23. (2021-22: nil).

Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2022-23. (2021-22: nil).

Governance Statement for the year ended 31 March 2023 (continued)

Conflicts of Interest

NIMC maintains a Register of Interests of its Board of Directors and Accounting Officer. Declarations of interest are made and recorded at each meeting of the Board of Directors and its Committees. No associated issues arose during the year.

Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. One accepted offer of hospitality was registered during the 2022-23 year, relating to the chairperson's attendance of the state funeral for Her Majesty Queen Elizabeth II, which was sponsored by the Northern Ireland Office (2021-22: nil).

Freedom of Information and Data Management

NIMC received one request under the Freedom of Information Act during 2022-23 (2021-22: nil).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2021-22: nil).

Safeguarding Children and Young People

NIMC has a Safeguarding Policy Statement. NIMC does not require its Board or staff members to undertake or participate in any 'regulated' or 'controlled' activity on its behalf. Consequently, staff members are not required to register with the Independent Safeguarding Authority under the vetting and barring arrangements. An AccessNI check is performed by new staff members on appointment.

Review of Effectiveness

NIMC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of Internal Audit, comments made by the external auditors and other review agencies.

In March 2023, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Governance Statement for the year ended 31 March 2023 (continued)

Quality of Information

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2022-23 Annual Assurance Report. There were no significant weaknesses arising this year.

Conclusion

The information provided above gives an understanding of the internal control structure and stewardship of NIMC. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by NIMC are satisfactory.



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Membership of the Northern Ireland Museums Council at 31 March 2023

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 89 members as of 31 March 2023 (2021-22; 95). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Antrim and Newtownabbey Borough Council (Museum at the Mill and Sentry Hill)
- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, Craigavon Museum Services and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- Inniskillings Museum
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum
- Police Museum
- Whitehead Railway Museum of Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- The National Trust (Ards House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Somme Association (Somme Museum)

Supporting Members

This class of membership is open to Borough and District Councils in Northern Ireland that operate non-Accredited museums and to those that do not operate museum services. Membership of this category entitles councils to advice, information, training and assistance with feasibility and development studies.

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

Membership of the Northern Ireland Museums Council at 31 March 2023 (continued)

Associate Members

This class of membership is open to the national and centrally funded accredited museums of Northern Ireland, other museums, and any agency, commercial company, individual or other body wishing to subscribe. Membership provides access to advice, information and training.

There are currently 49 Associate Members.

Accountability Report

Losses and special payments (audited information)

Losses Statement

Detail of losses	2023		2022	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	1	£3496	-	-

NIMC had no losses (2021-22: £nil) exceeding £250,000. However, NIMC did have one loss in the year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2022-23 (2021-22 £nil).

Special Payments

NIMC had no special payments (2021-22: none) exceeding £250,000.

Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2023 (2021-22: none).

Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2021-22: none).



Johnathan Dalzell
Accounting Officer
DATE: 27/06/23

Northern Ireland Museums Council

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO
THE NORTHERN IRELAND ASSEMBLY**

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2023 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the NIMC's affairs as at 31 March 2023 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs)(UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the NIMC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Directors and Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Remuneration and Staffing Report described in that report as having been audited and my audit certificate and report. The Directors and Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staffing Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
 - the financial statements and the parts of the Report of the Directors to be audited are not in agreement with the accounting records; or
 - certain disclosures of remuneration specified by law are not made; or
 - I have not received all of the information and explanations I require for my audit; or
 - the Governance Statement does not reflect compliance with the Department of Finance's guidance.
-

Responsibilities of the Directors and Accounting Officer for the financial statements

As explained more fully in the Statement of Statement of Directors Responsibilities, the Directors and the Accounting Officer are responsible for:

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the NIMC will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
 - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
 - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
 - completing risk assessment procedures to assess the susceptibility of the NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and posting of unusual journals;
-

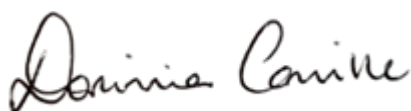
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 June 2023

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	257,420	68,013	325,433	390,612
Charitable activities	4	2,140	29,796	31,936	40,938
Other trading activities	5	13,244	-	13,244	13,138
TOTAL INCOME		272,804	97,809	370,613	444,688
EXPENDITURE ON:					
Charitable activities	6	(276,092)	(70,660)	(346,752)	(442,975)
Total Expenditure		(276,092)	(70,660)	(346,752)	(442,975)
NET INCOME/ (EXPENDITURE)	9	(3,288)	27,149	23,861	1,713
TRANSFERS BETWEEN FUNDS		10,016	(10,016)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		14,069	15,333	29,402	27,689
TOTAL FUNDS CARRIED FORWARD		20,797	32,466	53,263	29,402

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Balance sheet

		2023	2022
	Note	£	£
Fixed assets:			
Intangible assets	12	18,445	-
Tangible assets	13	8,430	8,198
Current assets			
Debtors	14	7,020	8,376
Cash at bank		81,084	112,088
<i>Total current assets</i>		88,104	120,464
Liabilities			
Creditors: Amounts falling due within one year	15	(61,716)	(99,260)
<i>Net current assets</i>		26,388	21,204
<i>Total assets less current liabilities</i>		53,263	29,402
Total net assets		53,263	29,402
The funds of the charity			
Restricted income funds	16	32,466	15,333
Unrestricted funds	17	20,797	14,069
Total charity funds		53,263	29,402

It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector Audit) (Northern Ireland) Order 2013, being an order issued under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003. The Board therefore claims this exemption.

The Board of Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These financial statements have been approved by the Board of Directors on Tuesday 27th June 2023 and signed on its behalf by:



Nora Douds
Chair

Company registration: NI027735

The notes on pages 48 to 62 form part of these financial statements

Statement of Cash Flows

	Note	2023 £	2022 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(6,534)	50,321
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		(6,025)	(3,175)
Payments to acquire intangible fixed assets		(18,445)	-
Net cash outflow from capital expenditure		-	-
INCREASE / (DECREASE) IN CASH	24	<u>(31,004)</u>	<u>47,146</u>

The notes on pages 48 to 62 form part of these financial statements

Notes to the financial statements

1. NATURE OF ORGANISATION

The principal activity of NIMC is to support local museums in Northern Ireland. NIMC is a company limited by guarantee incorporated in Northern Ireland. NIMC's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

Incoming resources

Income is recognised when the charity is legally entitled to, the income after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'resource' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specific service is deferred until the criteria for income recognition are met.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and travel expenses which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Governance costs include those incurred in the governance of NIMC and are primarily associated with constitutional, statutory requirements and strategic matters such as audit and accountancy, board expenses and printing financial statements. The salary and related overhead costs pertaining to the Accounting Officer and finance staff are apportioned between charitable activities and governance costs at a rate of 95% and 5% respectively.

Fund accounting

NIMC receives various types of funding which require separate disclosure. These are as follows:

- a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of NIMC; and
- b) restricted funds: funds which are earmarked by the donor for specific purposes.

Designated funds

Within unrestricted funds NIMC may designate a part of its reserves for particular purposes. Designated funds relate to incoming resources in the current and previous years, which are allocated to fund specific activities in future accounting periods.

Intangible fixed assets

Intangible fixed assets are stated at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	- Amortised over 3 years

Tangible fixed assets

Tangible fixed assets are stated at cost.

The costs of all fixed assets of NIMC are restated annually to reflect their current value using the relevant price indices at the year end (where material). Any revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve. However, due to the immaterial nature of the amounts involved no revaluation has been recognised.

NIMC has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% Straight line
Office equipment	- 15% Straight line
Furniture	- 10% Straight line

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES (continued)

Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

Pension scheme arrangements

Past and present staff of NIMC are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

Redundancy and termination payments

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point NIMC is committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Reserves

NIMC receives various types of funding which require separate disclosure. These are differentiated between restricted and unrestricted reserves. Unrestricted reserves represent retained amounts available for discretionary spend on NIMC's objectives. Restricted reserves represent retained amounts available for specific projects.

Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

3. DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
DFC grant-in-aid	257,000	-	257,000	232,000
DFC Access & Inclusion	-	400	400	31,582
National Lottery Heritage Fund	-	25,222	25,222	28,690
Esme Mitchell Trust Grant	-	2,000	2,000	5,000
DFC – Climate Change	-	-	-	81,600
DFC – IT Capital	-	-	-	3,000
DFC – Website Development	-	25,000	25,000	-
Museum Development UK	-	7,250	7,250	7,500
Northern Ireland Regional Curators				
Group Donation	-	-	-	447
Museum Now Grant	-	-	-	793
Wild Escape	-	8,141	8,141	-
Thrive	420	-	420	-
	257,420	68,013	325,433	390,612
Total 2022	232,793	157,819	390,612	

Notes to the financial statements (continued)

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Nerve Centre income	-	29,796	29,796	40,938
Training income	2,140	-	2,140	-
	<u>2,140</u>	<u>29,796</u>	<u>31,936</u>	<u>40,938</u>
Total 2022	<u>-</u>	<u>40,938</u>	<u>40,938</u>	

5. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Memberships	13,244	-	13,244	13,138
Other income	-	-	-	-
	<u>13,244</u>	<u>-</u>	<u>13,244</u>	<u>13,138</u>
Total 2022	<u>13,138</u>	<u>-</u>	<u>13,138</u>	

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants awarded	5,149	35,732	40,881	175,561
Project costs	40,478	-	40,478	19,035
Training costs	3,614	-	3,614	5,853
Membership fees	766	-	766	1,252
Staff training	2,062	-	2,062	999
Wages and salaries	123,472	24,071	147,543	136,935
Redundancy	9,950	-	9,950	-
Employer's N.I. Contributions	7,014	1,520	8,534	9,490
Staff pension costs	35,927	4,206	40,133	42,557
Temporary staff recruitment costs	-	-	-	-
Support costs (Note 7)	17,455	5,131	22,586	19,073
Governance costs (Note 8)	30,205	-	30,205	32,220
	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	<u>442,975</u>
Total 2022	<u>242,970</u>	<u>200,005</u>	<u>442,975</u>	

Notes to the financial statements (continued)

7. SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Insurance	328	-	328	525
Telephone and communications	550	-	550	473
Computer and software	12,375	-	12,375	8,074
Printing and stationery	1,052	-	1,052	487
Travel and subsistence	382	-	382	138
Bank charges	-	-	-	-
Sundry expenses	100	-	100	250
Depreciation	662	5,131	5,793	4,435
Bad debts	-	-	-	-
Professional fees	2,006	-	2,006	4,691
	17,455	5,131	22,586	19,073
Total 2022	14,825	4,248	19,073	

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Staff costs	5,741	5,741	4,897
Accountancy fees and internal audit	14,110	14,110	17,104
Audit fees	9,500	9,500	9,200
Board meeting & member expenses	1,100	1,100	149
Company governance costs	-	-	370
Design of annual report	(246)	(246)	500
	30,205	30,205	32,220
Total 2022	32,220	32,220	

9. NET INCOME

This is stated after charging:

	2023 £	2022 £
Staff pension contributions	41,327	43,764
Depreciation	5,793	4,435
Auditors' remuneration:		
- audit of the financial statements	9,500	9,200

Notes to the financial statements (continued)

10. STAFF COSTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	151,716	140,285
Redundancy	9,950	-
Social security costs	8,907	9,830
Other pension costs	41,327	43,764
	211,900	193,879

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £478 (2022 – £nil).

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but NIMC is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. DoF also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the DoF website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23 employers' contributions of £41,327 were payable to the NICS pension arrangements (2021-22: £43,764) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a Partnership Pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2021-22 £nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2021-22, 8% to 14.75%) of pensionable pay.

The Partnership Pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2021-22 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the Partnership Pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2021-22: £nil).

Particulars of employees:

The average number of persons employed during the year was as follows:

	2023	2022
	No	No
Number of staff	4	5

One employee received remuneration of more than £60,000 during the year (2021-22 – nil).

Notes to the financial statements (continued)

11. TAXATION

NIMC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NIMC is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Website £
VALUATION	
At 1 April 2022	-
Additions	18,445
At 31 March 2023	18,445
AMORTISATION	
At 1 April 2022	-
Amortisation charge for the year	-
At 31 March 2023	-
NET BOOK VALUE	
At 31 March 2023	18,445
At 31 March 2022	-

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2022	23,231	40	6,484	29,755
Additions	6,025	-	-	6,025
Disposals	-	-	-	-
At 31 March 2023	29,256	40	6,484	35,780
DEPRECIATION				
At 1 April 2022	15,033	40	6,484	21,557
Charge for the year	5,793	-	-	5,793
Eliminated on Disposal	-	-	-	-
At 31 March 2023	20,826	40	6,484	27,350
NET BOOK VALUE				
At 31 March 2023	8,430	-	-	8,430
At 31 March 2022	8,198	-	-	8,198

Notes to the financial statements (continued)

14. DEBTORS

	2023	2022
	£	£
Trade debtors	4,253	5,353
Other debtors	-	691
Accrued income	-	1,013
Prepayments	2,767	1,319
	<u>7,020</u>	<u>8,376</u>

15. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	140	9,225
Short-term compensated absences (holiday pay)	4,194	5,178
Taxation and social security	2,585	5,247
Other creditors	1,801	230
Accruals and deferred income	52,996	79,380
	<u>61,716</u>	<u>99,260</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Incoming resources	Outgoing resources	Transfer between funds	Balance at 31 Mar 2023
	£	£	£	£	£
The Late Shift	6,724	-	(2,243)	(4,481)	-
Nerve Centre	-	29,796	(29,796)	-	-
Esme Mitchell Trust	2,307	2,000	(2,700)	-	1,607
Museum Development UK	-	7,250	(7,250)	-	-
Wild Escape	-	8,141	(8,141)	-	-
Capital Fund	6,302	-	(5,131)	-	1,171
DFC Capital - Website	-	25,000	-	-	25,000
DFC Access & Inclusion	-	400	(400)	-	-
NLHF – Climate Change Initiative	-	25,222	(14,999)	(5,535)	4,688
	<u>15,333</u>	<u>97,809</u>	<u>(70,660)</u>	<u>(10,016)</u>	<u>32,466</u>

Notes to the financial statements (continued)

16. RESTRICTED INCOME FUNDS (continued)

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
The Late Shift	6,724	-	-	-	6,724
Nerve Centre	-	40,938	(40,938)	-	-
Esme Mitchell Trust	2,307	5,000	(5,000)	-	2,307
Museum Development UK	-	7,500	(7,500)	-	-
NIRCG Donation	-	447	(447)	-	-
Capital Fund	7,550	3,000	(4,248)	-	6,302
DFC Climate Change	-	81,600	(81,600)	-	-
DFC Access & Inclusion	-	31,582	(31,582)	-	-
NLHF – Climate Change Initiative	-	28,690	(28,690)	-	-
	<u>16,581</u>	<u>198,757</u>	<u>(200,005)</u>	<u>-</u>	<u>15,333</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(276,092)</u>	<u>10,016</u>	<u>20,797</u>

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfer between funds £	Balance at 31 Mar 2022 £
Unrestricted income funds	<u>11,108</u>	<u>245,931</u>	<u>(242,970)</u>	<u>-</u>	<u>14,069</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	5,362	21,513	26,875	8,198
Net current assets	15,435	10,953	26,388	21,204
	<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>

19. FINANCIAL INSTRUMENTS

NIMC's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. NIMC does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day to day operational activities, NIMC holds no financial instruments.

Liquidity Risk

NIMC secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

Notes to the financial statements (continued)

19. FINANCIAL INSTRUMENTS (continued)

Credit Risk

NIMC is not exposed to any material credit risk.

20. GUARANTOR

NIMC is a company limited by guarantee and it does not have share capital. The liability of the member is limited to £1 in the event of the company being wound up.

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of NIMC is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

NIMC is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, NIMC received grant in aid. There were also additional transactions with DfC in relation to Access and Inclusion Funding. £400 was received.

Grants were awarded to a range of bodies that are represented on NIMC's Board of Directors. These can be summarised as follows:

Museum Connect (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Development of Education Space	£2,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Mid-Antrim Museum	Activate Your Curiosity	£1,500.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council
Carrickfergus Museum	Playzone Update and Relaunch	£1,350.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Museum Lates Grants (supported by NIMC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
North Down Museum	Made in AND Late Night Shopping	£1,000.00	Cllr Karen Douglas and Heather McGuicken	Ards & North Down Borough Council
Armagh County Museum	Paint and Sip	£1,000.00	Alderman Ian Burns	Armagh City, Banbridge and Craigavon Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Wild Escape (supported by NIMC and the Art Fund)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Irish Linen Centre & Lisburn Museum	Restore Our Earth: Every one of us can make a difference	£2,000.00	Paul Allison	Irish Linen Centre & Lisburn Museum
Linen Hall	The Wild Escape at Linen Hall Library	£1,090.00	Julie Andrews	Linen Hall
Mid-Antrim Museum	Wild About Wellbeing	£2,000.00	Jayne Clarke and Cllr Keith Turner	Mid and East Antrim Borough Council

Playful Museums Grant (supported by DfC)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Green Lane Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballycastle Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Ballymoney Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council
Coleraine Museum	Seek, find, speak, create	£240.00	Alderman Yvonne Boyle	Causeway Coast & Glens Borough Council

Notes to the financial statements (continued)

22. RELATED PARTY TRANSACTIONS (continued)

Collecting for the Future Grant (supported by Esme Mitchell)				
Grant Applicant	Project	Amount Awarded	Declared Interest of Board Member	Associated Organisation
Whitehead Railway Museum	Acquisition of a Great Northern Railway (Ireland) brass locomotive numberplate 207 and a Cast iron Belfast and Co. Down Railway monogram.	£700.00	Mark Kennedy	Whitehead Railway Museum

11 organisations received a number of grants from NIMC and the total value is outlined below:

Grant Applicant	Total Value of Grants £
Armagh County Museum	£1,000.00
Ballycastle Museum	£240.00
Ballymoney Museum	£240.00
Carrickfergus Museum	£1,350.00
Coleraine Museum	£240.00
Green Lane Museum	£240.00
Irish Linen Centre & Lisburn Museum	£3,000.00
Linen Hall Library	£1,090.00
Mid-Antrim Museum	£3,500.00
North Down Museum	£3,000.00
Whitehead Railway Museum	£700.00

Notes to the financial statements (continued)

23. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net incoming resources before transfers	23,861	1,713
Depreciation	5,793	4,435
Decrease in debtors	1,356	41,181
(Decrease)/increase in creditors	(37,544)	2,992
Net cash outflow from operating activities	(6,534)	50,321

24. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS

	2023	2022
	£	£
(Decrease)/increase in cash in the period	(31,004)	47,146
Change in net funds	(31,004)	47,146
Net funds at 1 Apr 2022	112,088	64,942
Net funds at 31 Mar 2023	81,084	112,088

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 22	Cash flows	31 Mar 23
	£	£	£
Cash at bank	112,088	(31,004)	81,084

26. LOSSES AND SPECIAL PAYMENTS

	2023	2022
	£	£
Bad debt/membership income written off in current year	-	-

Notes to the financial statements (continued)

27. GOING CONCERN

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. It is therefore not anticipated that the review will impact on NIMC within a two-year period from March 2022.

The DfC has provided an indicative budget allocation for NIMC for 2023-2024 of £233,000, which represents a reduction relative to 2022-23 (£257,000). This will decrease NIMC's ability to meet increasing operational costs and to maintain full-service delivery to the local museum sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

ADDITIONAL DISCLOSURES REQUIRED BY FReM

**The following page does not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 41 to 44**

ADDITIONAL DISCLOSURES REQUIRED BY FReM

NIMC as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALB, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

Were NIMC to prepare its accounts on these bases, the results would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income and endowments from:		
Donations & legacies	43,433	74,012
Charitable activities	31,936	40,938
Other trading activities	13,244	13,138
Total incoming resources	88,613	128,088
Resources expended		
Charitable activities	346,752	442,975
Total resources expended	346,752	442,975
Amount transferred to reserves	(258,139)	(314,887)
Analysis of Reserves prepared under FReM		
Balance at 1 April 2022	29,402	27,689
Grant in aid received in year	282,000	316,600
Net operating cost for year	(258,139)	(314,887)
Balance at 31 March 2023	53,263	29,402