



Forensic Science Northern Ireland

Annual Report and Accounts
For the year ended 31 March 2024

Forensic Science Northern Ireland

ANNUAL REPORT AND ACCOUNTS 2023-24

For the year ended 31 March 2024

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PERFORMANCE REPORT

OVERVIEW

The purpose of the overview is to provide sufficient information to ensure that the remit and purpose of the Agency is understood. The overview includes:

- A statement from the Chief Executive providing their perspective on the performance of the Agency over the period;
- A statement of the purpose, activities and business model of the Agency;
- The key issues and risks that could affect the Agency in delivering its objectives; and,
- A performance summary.

Chief Executive's Statement

I am pleased to present the Annual Report and Accounts for Forensic Science Northern Ireland (FSNI or the Agency) for the year ending 31 March 2024.

The 2023-24 year at FSNI continued to be one of change and challenge. Our high vacancy levels have been noted throughout the whole of the past year but our staff have risen to the challenge and must be commended for their commitment to the Criminal Justice system (CJS) and people of Northern Ireland (NI). It is a testament to the dedication and professionalism of our staff that we continued to provide high quality, timely services meeting our customer needs, developing new innovative methods while maintaining the high governance levels expected.

We started the 2023-24 year in April with a vacancy rate of 17.9% and invested heavily in taking forward a number of recruitment competitions. This has been positive in that we now have a number of merit lists, but the time taken for pre-employment checks including obtaining counter terrorist security clearance means that we will only see the benefit of this in the 2024-25 business year. We have seen a steady growth in staff attrition levels, particularly at the more junior grades, and whilst this is not unique to FSNI, it means that significant investment will need to continue in both recruiting and training staff if we are to mitigate the impact on the organisation.

The high vacancy levels meant that existing staff came under pressure to meet customer and stakeholder needs. This meant working many additional hours and regrettably meant that not all planned innovation projects have progressed at the rate we would have wished for, although we ensured that priority projects still went forward. Our composite project register (CPR) has over 90

projects designed to innovate processes across the entire agency and improved staffing levels in 2024-25 will see a renewed focus in this area.

During the year the leadership of FSNI underwent changes. Our Chief Executive, G Morton, successfully moved to a temporary promotion within Department for Communities (DfC) after which I was successful in a competition to fill the role on an interim basis. A subsequent competition saw K Harvey, a Lead Scientist, taking on the role of Director of Reporting Services (DoRs). These changes have ensured that corporate knowledge and expertise has been retained and there remained a level of continuity for the Leadership Board (LB). In addition to the changes on the LB of FSNI, our independent Audit and Risk Assurance Committee (A&RAC) member, R Murtagh finished his tenure. The LB and A&RAC members thanked Mr Murtagh for his help, advice and guidance during a challenging period which encompassed the Covid 19 Pandemic and main building roofing structural issues. A new independent member joined the A&RAC, K Sands, who has brought a range of skills and knowledge to the role and we thank her for sharing her expertise and knowledge with us.

The overall quality objective of FSNI is to practise and demonstrate the highest professional standards in all its activities and we have a robust Quality Management System (QMS) through which to continually monitor and improve performance. The Quality Manual defines the responsibilities and controls that operate within FSNI. Emphasis is placed on a quality ethos by the LB of FSNI and communicated through line management. The United Kingdom Accreditation Service (UKAS) again visited us for on-site inspections during the year and we are pleased to advise that our accreditation, ISO/IEC 17025:2017, has been retained and indeed further extended, see page 25 for details. A further four extensions to scope (ETS) have been submitted to the accrediting body and will be taken forward through the 2024-25 accreditation plan.

FSNI continues to experience significant disruption with its accommodation presented by the main building roofing issues. To help mitigate the reduced accommodation footprint new temporary office and meeting room space has been secured and is fully operational, a further six 'clean room' porta cabins are currently being commissioned. The main building decant continued throughout the year and the building is now completely empty. Additional work has been completed to further secure and separate the laboratory areas at the front of the main building which continue to be in use. Our new build Project Atlas continued to make good progress. Project Atlas market warming exercise was completed with a number of key suppliers interested in the project. The Planning application was submitted on 22 June 2023 and approved on 18 April 2024. Consideration has been given to the Net Zero requirements of the Green Growth Strategy Climate Change Act (NI) 2022 with the contents of the report being incorporated into the building design. Whilst planning consent has

taken longer than anticipated it is expected this will not have a significant impact on the delivery dates for the key milestones in 2024-25.

During 2023 the Criminal Justice Inspection NI (CJINI) undertook an inspection into forensic service services providers in NI. There are two principal public sector suppliers of forensic services to the NI Criminal Justice System (NICJS), FSNI and the Police Service of Northern Ireland (PSNI). The report was published in February 2023 and makes five strategic and four operational recommendations to support future collaboration and successful strategy delivery. All recommendations have been accepted and an action plan to take these forward will be overseen by the Forensic Services Programme Board (FSPB), under the leadership of the Director of Safer Communities. FSNI have ensured that the actions which they are responsible for have been embedded in the 2024-25 Business Plan.

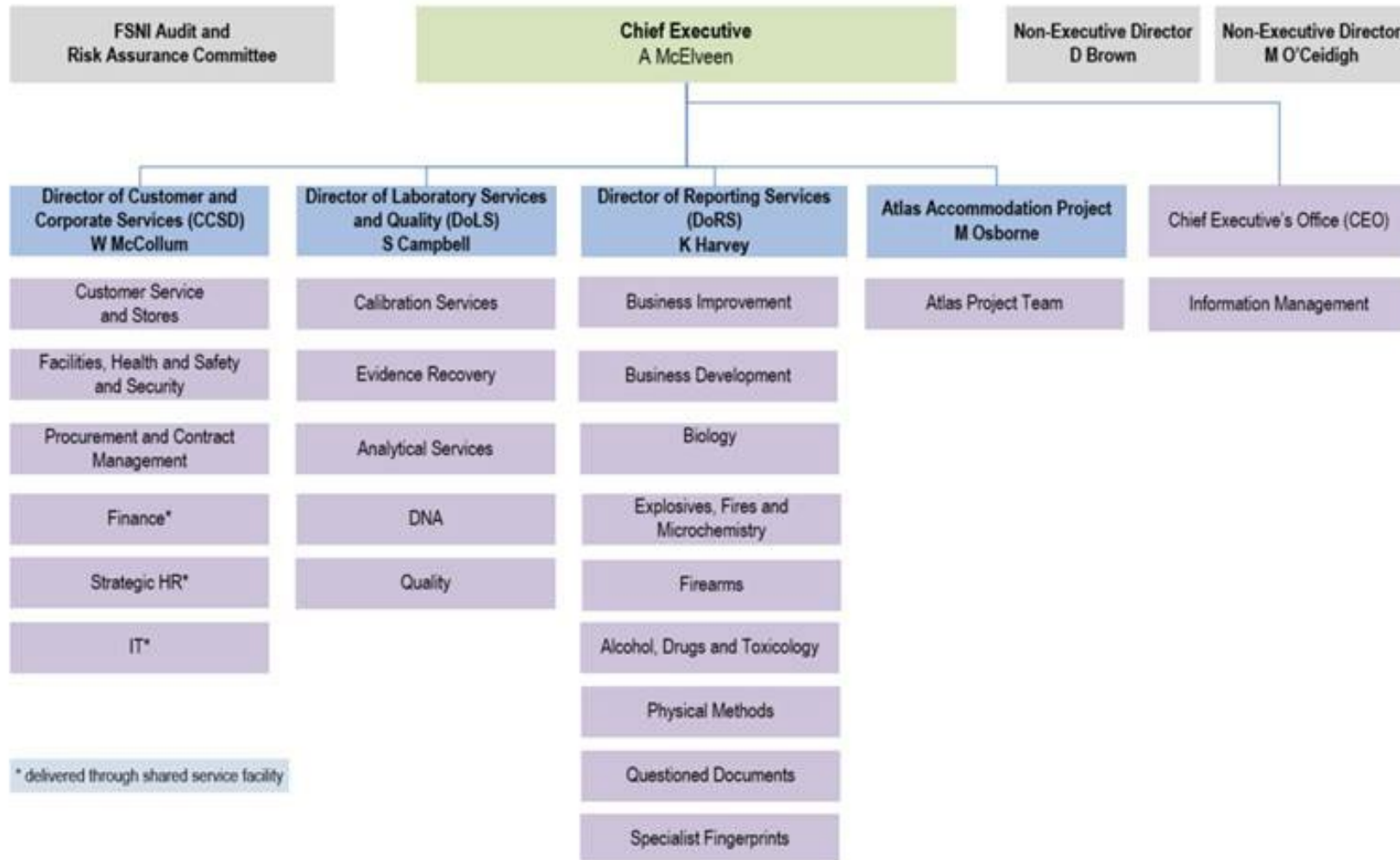
We have developed a new four year Corporate Plan setting out the strategic pillars, objectives and measures for what we believe needs to be achieved over the next four years as we seek to continue to deliver high quality, value-added, innovative services in support of the effective, efficient working of the NICJS and the implementation of the 2021-26 NI Forensic Services Strategy (FSS). Whilst the financial climate remains extremely challenging, FSNI will work with our Department of Justice (DoJ) partners and stakeholders to achieve a sustainable financial operating model for the longer term that provides an improved level of certainty for services and customers. Funding certainty, in the form of a multi-year settlement, is crucial if we are to properly deliver our business priorities and plans in the longer term.

We begin 2024-25 with high expectations, our service levels demands have been identified by working with our partners in PSNI and other stakeholders and we have clarity on customer expectations. In this period we will put significant effort into engaging staff in innovation projects and collaborative working, developing opportunities with academia, providing a variety of skills, such as leadership skills, and other opportunities in an effort to reduce attrition, and the development and delivery of well-being plans will enable us to make the workplace more welcoming for new and existing staff.

A McElveen

Acting Chief Executive and Accounting Officer

FORENSIC SCIENCE NORTHERN IRELAND: STRUCTURE 2023-24



Purpose and activities of the organisation

FSNI is an Executive Agency of DoJ. Its role is to provide objective scientific advice and support to enhance the delivery of justice.

Agency vision

“To be a World Class provider of integrated forensic science services.”

The Agency's vision and mission statements reflect the emphasis on the organisation being demonstrably business-like and responsive to the needs of customers and stakeholders in the development and delivery of a wide range of high quality, modern, efficient, integrated and affordable specialist forensic services. The Agency's experience in integrating the recovery, analysis and interpretation of diverse evidence types from individual exhibits is one of its key differentiating strengths and permits the optimal exploitation of evidential opportunities – a capability of particular importance in serious crime, which constitutes a significant proportion of FSNI's work.

Agency mission

“Scientific Excellence delivered in partnership supporting justice for all.”

This mission is realised through:

- A scientific support service for criminal justice and other organisations;
- Scientific advice for the Public Prosecution Service (PPS) and the legal profession; and,
- Objective expert testimony to the Courts.

The Agency's ethos is a scientific one, meaning that the objective deductions from the evidence are rigorously arrived at with neutrality as to the conviction or acquittal of defendants and are provided to the Courts through independent expert witness.

Strategies and objectives

In line with other public bodies, the Agency used a Balanced Scorecard and Outcome Focused Business Planning methodology for its planning, monitoring and reporting. The four quadrants of the Balanced Scorecard ensured focus on:

- Collaborative and streamlined service provision responsive to customer and stakeholder needs;
- A culture of innovation and improvement;
- An engaged workforce delivering a quality service in fit for purpose accommodation; and,

- Trusted, assured Corporate Governance demonstrating the value that forensic science brings to the Criminal Justice Sector.

Description of business

FSNI provides a wide range of services, under Memorandum of Understandings (MoUs) with criminal justice organisations, including PSNI and State Pathologist's Department (SPD). FSNI also provides services to other government bodies such as the Office of the Police Ombudsman for Northern Ireland (OPONI), Coroners Service for NI, PPS and occasionally the National Crime Agency and His Majesty's Revenue and Customs (HMRC) as well as private customers and solicitors.

The majority of the work involves the recovery, analysis and evaluation of evidence submitted in connection with a range of crimes, from murders, sexual and violent offences, firearms, explosives, arson and assault, through to more volume crime cases such as Driving under the Influence (DUIs), fraud, burglaries and car crimes. The Agency also investigates road traffic collisions (RTCs) and provides analysis for cases involving the possession and/or supply of drugs as well as toxicological analysis for the SPD, to help determine the cause of death.

The recovery and analysis of DNA from exhibits is a central activity, as DNA information is routinely used to assist in investigations (e.g. in eliminating some potential suspects and linking others to incidents) and is closely integrated with the maintenance of the NI DNA Database on behalf of the PSNI.

FSNI employs a wide range of forensic disciplines, including DNA; latent fingerprints; explosives; microchemistry; firearms; fires; physical methods; biology; alcohol; drugs and toxicology; road traffic collisions and questioned documents. The Agency also provides a calibration service for PSNI's alcohol breath testing devices and speed metering equipment.

FSNI provides an on-call service to attend serious crime and fatal RTC scenes and provides support to the PSNI in the recovery of evidence. FSNI's Reporting Officers advise the PPS on the meaning of scientific evidence and provide objective Expert Witness to the Courts in any subsequent proceedings and prosecution.

The Agency is accredited by the UKAS to the ISO/IEC 17025:2017 standard. The current scope of accreditation for testing and calibration can be found on the [UKAS website](#).

Principal risks and uncertainties

The main risks to the Agency's business objectives are:

- Insufficient staff resources in place and the ability to recruit and complete pre-employment checks including security vetting in a timely manner in order to deliver agreed operational and strategic business objectives including response to critical incidents and priority casework;
- Insufficient funding provision to meet financial obligations and inability to sufficiently mitigate against resource pressures will result in the loss of specialist services and inadequate resource levels available to meet expected turnaround times, performance targets and innovation goals;
- Failure to maintain and extend accreditation against the ISO 17025:2017 standard will result in reputational damage; customers could choose to take their business elsewhere; loss of income and also challenge in court due to lack of accreditation or a significant quality failure;
- The lack of resources available to undertake continuous professional development; assess opportunities provided by emerging technologies and failure to innovate will impact on FSNI's ability to meet the changing needs/expectations of customers and to modernise to capture further efficiencies and drive process improvements and effectiveness;
- Ensuring sufficient resources are aligned to managing wide-ranging information assurance requirements whilst developing management information in support of business optimisation;
- Continued disruption to business associated with the loss of access to the main admin building due to structural roofing issues and the continued use of temporary accommodation whilst progressing the development of new accommodation; and,
- Conflicting work pressures resulting in non-compliance with Health and Safety (H&S) and best practice, including the failure of H&S controls, procedures, equipment or facilities may result in injury or death of staff, contractors or visitors.

FSNI managed these risks through well-established governance structures and by putting mitigations in place as early as possible to minimise the risk. Significant time was devoted to the delivery of key actions and communication plans required to lead the Agency through the very fluid situation caused by the continued resourcing challenges and accommodation problems. Each risk was pro-actively managed with a view to minimising impact and this made a significant contribution to FSNI's ability to meet the majority of objectives despite the very challenging environment.

Going concern

These Accounts have been prepared on a going concern basis.

Performance summary

FSNI is located at the Seapark site near Carrickfergus. The Agency occupies a mix of accommodation on the site including a custom-built high care laboratory building (Locard), several porta-cabins and part of a converted cigarette factory.

During the year, FSNI continued to operate with a mix of workplace based and remote working following the loss of a large part of its accommodation. FSNI can only use up to 19% of the main building and has lost approximately 34% of its total accommodation. This development put significant strain on the remaining accommodation throughout 2023-24, which is especially apparent in laboratory services and support teams.

During the year, FSNI continued to experience very high levels of staff vacancies. At 31 March 2024 there were 33 vacancies compared to 37 at 31 March 2023 (19: 31 March 2022). The vacancy rate this year end has decreased to 15.9% of the Agency's approved headcount from 17.9% in the prior year (9.2%: March 2022). The majority of these posts are in the scientific grades. This has negatively impacted the capacity of the Laboratory. This impact has been partly mitigated by the increased use of overtime. FSNI are working with NI Civil Service Human Resources (NICSHR) to develop and fast-track scientific staff recruitment. Staff turnover for FSNI has again remained at significantly high levels compared to the wider NI Civil Service (NICS), see page 58.

Looking forward

The focus for 2024-25 will be on:

- Working in partnership with stakeholders and customers to deliver collaborative projects and ensure criminal justice needs are met;
- Delivering efficient and effective forensic science services;
- Promoting and improving the understanding of the value that forensic science brings to the CJS;
- Working with NICSHR to improve the timeliness in the recruitment to fill vacancies;
- Promoting staff well-being and providing a safe environment for our staff;
- Supporting the delivery of the NI FSS;

- Delivering the actions in response to the recommendations contained in the of the CJINI inspection into forensic services (published February 2024);
- Promoting and encouraging new ideas, learning and innovation and product development;
- Continuous business improvement through the development and use of Management Information (MI);
- Enhancing co-operation with forensic service providers in the United Kingdom (UK), Ireland and in other jurisdictions;
- Maintaining and extending the range of ISO/IEC 17025:2017 accredited services;
- Continuing to focus on good governance including risk management and compliance with legislation and regulations;
- Receipt of planning approval and a building contractor procurement commencing to build the replacement accommodation approved; and,
- Securing sufficient funding to meet the forensic needs of the CJS.

PERFORMANCE ANALYSIS

Review of performance

FSNI has continued to carry high levels of vacancies in the Agency, the majority of these sitting within the Laboratory Services Directorate. Despite this, performance against our end to end targets has remained strong. The impact of concentrating resource on delivering targets and key performance indicators (KPIs) has been that internal projects and initiatives have not progressed as quickly as we might have anticipated.

There has been a concentrated focus on the recruitment of new staff to fill the vacancies across the business and having completed the interviewing elements for a large number of these vacancies, the attention has moved to the pre-employment stage, where the expectation is that the majority of posts will be filled by the end of Quarter 1 of 2024-25.

The clearing of the main building as a result of the roofing issue is complete with the majority of additional temporary accommodation in place and functional. There are several elements of this temporary accommodation however, that remain outstanding and we eagerly await the completion of these elements to enable us to function more efficiently.

Demand against agreed PSNI MoU capacity levels has been strong in Biology (117%), Microchemistry (122%) and Fires (114%). At year end, all Agency turnaround target times have been achieved, a most pleasing result given the level of demand, high level of vacancies and continuing accommodation challenges.

FSNI agreed a number of key performance indicators and targets in the 2023-24 MoU with PSNI. At year end, these had either been achieved or significant progress made. These included:

- Ensuring that 80% of all reports issued within 95 days (82.7% was achieved);
- Delivering 100% of all urgent work requests within pre-agreed timeframes was achieved;
- 13 of 13 end-to-sectional targets being met; and,
- All requests for scene attendance met within agreed timeframes was achieved.

There was a median average of 63 days for all reports issued.

FSNI provide a 24/7 on-call service to the PSNI in many disciplines. This valued on-call service has provided 1,382 hours scene attendance with 651 of these hours worked outside normal working hours. Given that many on-call rotas are supported by small teams, it is testament of staff

commitment that we have been able to respond to all scenes requested. This year RTC Unit continued to see a high level of submissions with 69 cases received (48 live scene attendances and 21 “cold case” submissions). This small team successfully maintained an arduous on-call rota with a number of back-to-back scene attendances and a number of multiple fatal collision scenes attended.

The UKAS visit this year was FSNI’s year one surveillance visit, of a four year assessment cycle, to assess the organisation to the requirements of ISO/IEC 17025:2017 and International Laboratory Accreditation Cooperation (ILAC) G19 06/22, UKAS documents LAB 13 for accreditation of opinion and interpretations, GEN 6 for reference to accreditation and LAB 51 for the analysis of samples for toxicology analysis were also used in this assessment. As a supplier to the National DNA Database, assessment to the Home Office agreed requirements of LAB 32, which is a requirement to enable FSNI to load DNA profiles to the National DNA Database was also undertaken. Assessment was undertaken for both testing and calibration of breath testing and speed metering services.

Accreditation was subsequently granted on 7 February 2024. In addition, FSNI also obtained ETS for three new methods, see page 25 for further information.

A progress report outlining the work completed in the second year of the FSS 2021-26 was submitted to the FSPB on 17 July 2023. Despite the challenging circumstances around staffing and budgetary constraints, FSNI have made further progress across all four pillars during the third year of the strategy. An in-depth report covering year 3 will be published later in the year.

Performance against Key Performance Targets

The following are the published targets from the 2023-24 Business Plan.

1. Customers – Collaborative and streamlined service provision responsive to customer and stakeholder needs

High Level Outcome	Key Indicators	Key Actions	Outcome
Services aligned to changing customer needs	Delivery of FSNI commitments within the 2023-24 PSNI MoU	By 31 March 2024 to achieve key performance indicators agreed in the PSNI and SPD MoU	ACHIEVED
Customers and stakeholders recognise the value FSNI brings to the CJS	Implementation of FSNI Actions in Support of the Joint PSNI/FSNI DNA Strategy	By 30 April 2023 to review and update the joint FSNI/PSNI 5 year DNA Strategy Delivery Plan	ACHIEVED
Customers and stakeholders recognise the value FSNI brings to the CJS	Implementation of FSNI Actions in Support of the Joint PSNI/FSNI DNA Strategy	By 31 March 2024 to deliver the in-year actions in the DNA Strategy	PARTIALLY ACHIEVED Whilst significant progress has been made, Y-STR service now planned to launch September 2024 Enhanced DNA-17 service now expected to launch July 2024 A new process to enhance contamination monitoring in DNA batches was embedded in April 2024
Customers and stakeholders recognise the value FSNI brings to the CJS	Delivery of FSNI Actions in the customer and stakeholder engagement plan	By 30 April 2023 to review and update the FSNI Communication and Stakeholder Engagement action plan for 2023-24	ACHIEVED

High Level Outcome	Key Indicators	Key Actions	Outcome
Customers and stakeholders recognise the value FSNI brings to the CJS	Delivery of FSNI Actions in the customer and stakeholder engagement plan	By 31 March 2024 to deliver the in-year actions in the customer and stakeholder engagement plan	ACHIEVED
Ensure strategic alignment with the Department and other stakeholders	Support requirements of CJINI Report into FSNI	Co-ordinate responses/provision of all necessary support to CJINI Audit Action Plan and deliver any in-year agreed recommendations within agreed timescales	ACHIEVED
Ensure strategic alignment with other Departments and other stakeholders	FSNI support to Department of Health (DoH) Strategy to Tackle Harm from Substance Use	FSNI support to DoH Strategy to Tackle Harm from Substance Use including the development/provision of MI – Driving Data & Toxicology Database and where possible provision of drugs intelligence	ACHIEVED

2. Processes – a culture of innovation and improvement

High Level Outcome	Key Indicators	Key Actions	Outcome
Develop and implement an integrated quality assurance model	Maintain accreditation against the UKAS ISO 17025:2017 Standard	By 31 March 2024 to retain accreditation in line with the 4 year reaccreditation visit to ISO 17025 standard	ACHIEVED
Develop and implement an integrated quality assurance model	Maintain accreditation against the UKAS ISO 17025:2017 Standard	Review and update the 3 year ETS Plan by 30 April 2023	ACHIEVED
Develop and implement an integrated quality assurance model	Maintain accreditation against the UKAS ISO 17025:2017 Standard	By 31 March 2024 to deliver the in-year ETS	PARTIALLY ACHIEVED 3 out of 7 extensions to scope achieved in year. The remaining ETS are still progressing with a number of assessments underway/due quarter 1/2 2024-25
Develop and implement an integrated quality assurance model	Identification of actions required to achieve accreditation to the requirements of the ISO 17020 Standard	By 30 April 2023 to review and update the ISO 17020 accreditation plan	NOT ACHIEVED Plan not delivered by target date due to resources issues
Develop and implement an integrated quality assurance model	Identification of actions required to achieve accreditation to the requirements of the ISO 17020 Standard	By 31 March 2024 to deliver all key actions identified in the ISO 17020 plan	PARTIALLY ACHIEVED Whilst not all actions have been delivered, a library of some supporting documentation is now in place
Drive process efficiency	Actualise benefits from project working	By 30 June 2023 to review post project evaluations and benefits realisation and develop a paper with recommendations for improving the process for collation through the CPR	ACHIEVED
Drive process efficiency	Review of key business process	By 30 September 2023 to review the progress of the FSNI product review plan and provide a progress paper to LB	ACHIEVED

High Level Outcome	Key Indicators	Key Actions	Outcome
Ensure excellence in information management and data integrity	Preparedness for legislative change	By 30 June 2023 to refresh in-year actions in the legislation awareness plan	ACHIEVED
Ensure excellence in information management and data integrity	Preparedness for legislative change	Delivery of the in-year actions in the Response Plan to the Climate Act and Development of a multi- year plan with timescales providing a “Road Map” to compliance with the Forensic Science Regulators (FSR) Statutory Codes of Practice by 31 October 2023	PARTIALLY ACHIEVED DoJ Climate Act Action Plan developed and all in-house actions have been completed Gap analysis completed against the FSR Statutory Codes of Practice. A compliance plan will be developed during 2024-25
Align FSNI's end-to-end Case Management (CM) with the needs of CJS stakeholders and faster, fairer Justice	Delivery of FSNI actions in support of the FSNI, DoJ and wider CJS Information and Communication Technology (ICT) strategies	By 30 April 2023 to review and develop the in-year plan for the development of Sample Manager	ACHIEVED
Align FSNI's end-to-end Case Management (CM) with the needs of CJS stakeholders and faster, fairer Justice	Delivery of FSNI actions in support of the FSNI, DoJ and wider CJS Information and Communication Technology (ICT) strategies	To deliver the in-year actions in the plan to enhance the development of Sample Manager	PARTIALLY ACHIEVED Stock control system not fully implemented within the Evidence Recovery Unit

3. Organisation – An engaged workforce delivering a quality service in fit for purpose accommodation

High Level Outcome	Key Indicators	Key Actions	Outcome
Develop and exploit effective line of business and MI systems	Delivery of the ICT/Digital Strategy in support of Agency and Justice Modernisation	Review and update the FSNI ICT/Digital Strategy by 30 April 2023	ACHIEVED
Develop and exploit effective line of business and MI systems	Delivery of the ICT/Digital Strategy in support of Agency and Justice Modernisation	By 31 March 2024 to deliver the in-year actions on the FSNI ICT/Digital Strategy	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	Staff managed in line with the NICS People Strategy and Human Resources (HR) policies and procedures. Ensure staff are managed and developed to meet FSNI requirements and delivery a quality service	Develop an action plan in response to the 2023-24 NICS people Survey results within 2 months of results being received	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	Staff managed in line with the NICS People Strategy and Human Resources (HR) policies and procedures. Ensure staff are managed and developed to meet FSNI requirements and delivery a quality service	By 30 April 2023 deliver key in year milestones including development of a 3 year Key Staff Succession Plan by 30 June 2023, development of a 3 year Strategic Training Plan 31 December 2023 and delivery of the 2023-24 Well-being plan	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	Staff managed in line with the NICS People Strategy and Human Resources (HR) policies and procedures. Ensure staff are managed and developed to meet FSNI requirements and delivery a quality service	By 31 March 2024 to support staff welfare by effective management of sick absence in accordance with NICS procedures	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	Staff managed in line with the NICS People Strategy and Human Resources (HR) policies and procedures. Ensure staff are managed and developed to meet FSNI requirements and delivery a quality service	By 31 March 2024 to support staff development through effective performance management in accordance with NICS procedures	ACHIEVED

High Level Outcome	Key Indicators	Key Actions	Outcome
Ensure accommodation and infrastructure meet our current and anticipated requirements	New Accommodation to meet FSNI current and future requirements	Progress the Atlas Project and deliver the following key milestones including Planning Application submitted by 30 May 2023, and Building Contract Procurement issued by 31 December 2023	PARTIALLY ACHIEVED Planning submitted 22 June 2023 with approval granted 18 April 2024 Procurement has completed market engagement and pre-qualification questionnaire stages
Ensure accommodation and infrastructure meet our current and anticipated requirements	Ensure current Accommodation remains fit for purpose	Develop a 3 Year Accommodation Plan (not including Atlas) by 31 May 2023 to ensure accommodation remains fit for purpose and deliver key in-year milestones including commission the Special Fingerprints Unit garage, Develop a refresh/ refurbishment plan for Locard by 31 August 2023 , Complete the remodelling and isolation of the Firearms and Front labs by 30 September 2023, install new chiller units to Locard by 30 September 2023, Complete staff decant to Bond Store by 31 October 2023	PARTIALLY ACHIEVED Good progress has been made, however not all actions delivered due to the availability of contractors and delays in procurement
Develop and produce Corporate Strategic Plan and FSNI Business Plan 2024-25	FSNI Corporate Plan and FSNI Business Plan	By 31 March 2024 to develop the new 3 year FSNI Corporate Plan and FSNI Business Plan for 2024-25	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	Ensure FSNI has robust business continuity plans.	By 31 March 2024 to have completed a desktop exercise to test the FSNI Business Continuity Plan and deliver in year testing plan for the ICT Disaster recovery plan	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	FSNI staff fully engaged to deliver a strong health and safety culture	By 30 April 2023 to develop a 2023-24 H&S Action Plan	ACHIEVED
Ensure staff are equipped to meet the needs of the organisation	FSNI staff fully engaged to deliver a strong health and safety culture	By 31 March 2024 to have delivered the in-year actions in the H&S Plan	PARTIALLY ACHIEVED Good progress has been made, however due to staff vacancies the full plan was not delivered in year

High Level Outcome	Key Indicators	Key Actions	Outcome
Develop and exploit effective line of business and MI systems	Compliance with Information Assurance & General Data Protection Regulation (GDPR) legislation and guidance issued	By 30 June 2023 to review and update the Information Assurance Action Plan	ACHIEVED
Develop and exploit effective line of business and MI systems	Compliance with Information Assurance & General Data Protection Regulation (GDPR) legislation and guidance issued	By 31 March 2024 to deliver in-year actions from the Information Assurance Action Plan	ACHIEVED

4. Finance Perspective – Trusted, assured Corporate Governance demonstrating the value that forensic science brings to the Criminal Justice Sector

High Level Outcome	Key Indicators	Key Actions	Outcome
Ensure adequate funding to support delivery of forensic science for NI	Allocate and manage budgets to all spending areas based on Business priorities	To effectively represent FSNI funding requirements through Long Range Financial Plan aligned strategic plans to DoJ, PSNI and other funders, both resource and capital	ACHIEVED
Manage key resources of staff, non-staff and capital effectively	Final outturn as close to budget as possible	By 31 March 2024 to ensure no overspend and final outturn within 1% of final budget	PARTIALLY ACHIEVED Resource underspend was less than 1%. Capital underspend was more than 1% mainly due to items not arriving by year end
Realise benefits of the Transformation Programme	Costing model meets FSNI budgetary and financial requirements	By 31 March 2024 to have developed and tested a new product/service costing model	ACHIEVED
Manage key resources of staff, non-staff and capital effectively	Ensure FSNI achieves value for money for public and stakeholders	To ensure governance arrangements are in place and working effectively	ACHIEVED
Manage key resources of staff, non-staff and capital effectively	Ensure FSNI achieves value for money for public and stakeholders	Development and delivery of in-year capital procurement plan to include planned deadlines for business case approval and specification development, procurement and delivery on site	ACHIEVED

Promotion of equality in the delivery of services to different groups in society

In FSNI, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. This inclusive culture extends to the delivery of FSNI services to different groups in society.

In delivery of its services, FSNI has due regard to the three aims of the public sector equality duty under Section 75 of the NI Act 1998, being:

- Eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- Advancement of equality of opportunity between people who share a protected characteristic and those who do not share it; and,
- Foster good relations between people who share a protected characteristic and people who do not share it.

FSNI does not have customer satisfaction scores broken down by protected groups, as all of FSNI's direct customers are organisations, which in themselves are not protected groups. As a result, FSNI does not maintain KPIs to cover the fair treatment of different groups. However, FSNI services are only limited by the Agency's capacity and access to FSNI services are open to all groups.

FSNI does not promote equalities in how services are delivered. The work carried out by FSNI is reactive to crime committed.

The FSNI commitment to equality of opportunity is outlined in the NICS Equality, Diversity and Inclusion Policy: [Equal Opportunities - Information for Candidates | Department of Finance \(finance-ni.gov.uk\)](#).

Financial review

Net expenditure

The net expenditure of the Agency for 2023-24 is compared to the previous two financial years in the table below:

	2023-24	2022-23	2021-22
	£000	£000	*Restated £000
Total operating income	11,333	11,453	11,503
Staff costs	9,746	9,373	9,042
Purchase of goods and services	4,083	4,552	4,510
Depreciation and impairment charges	2,151	2,183	2,124
Provision expense	(6)	-	(37)
Total operating expenditure	15,974	16,108	15,639
Net operating expenditure	4,641	4,655	4,136
Finance expense	8	(98)	26
Net expenditure for the year	4,649	4,557	4,162
Notional costs	28	52	48
Net expenditure for the year including notionals	4,677	4,609	4,210

* 2021-22 year figures have been restated to reclassify notional costs in line with guidance from Department of Finance (DoF)

Non-current assets

Non-Current Asset expenditure movements are detailed in the notes to the financial statements. Capital expenditure in 2023-24 totalled £1.591m (2022-23: £1.410m) which included expenditure on Laboratory equipment.

Financial position

The total net assets of the Agency at 31 March 2024 were £20.637m (2022-23: £18.351m).

Cash flow

As detailed in the Statement of Cash Flows, the Agency's Net Assembly draw down in 2023-24 was £4.406m (2022-23: £3.606m) and the net increase in Cash and cash equivalents in the year was £0.274m (2022-23: decrease £0.231m).

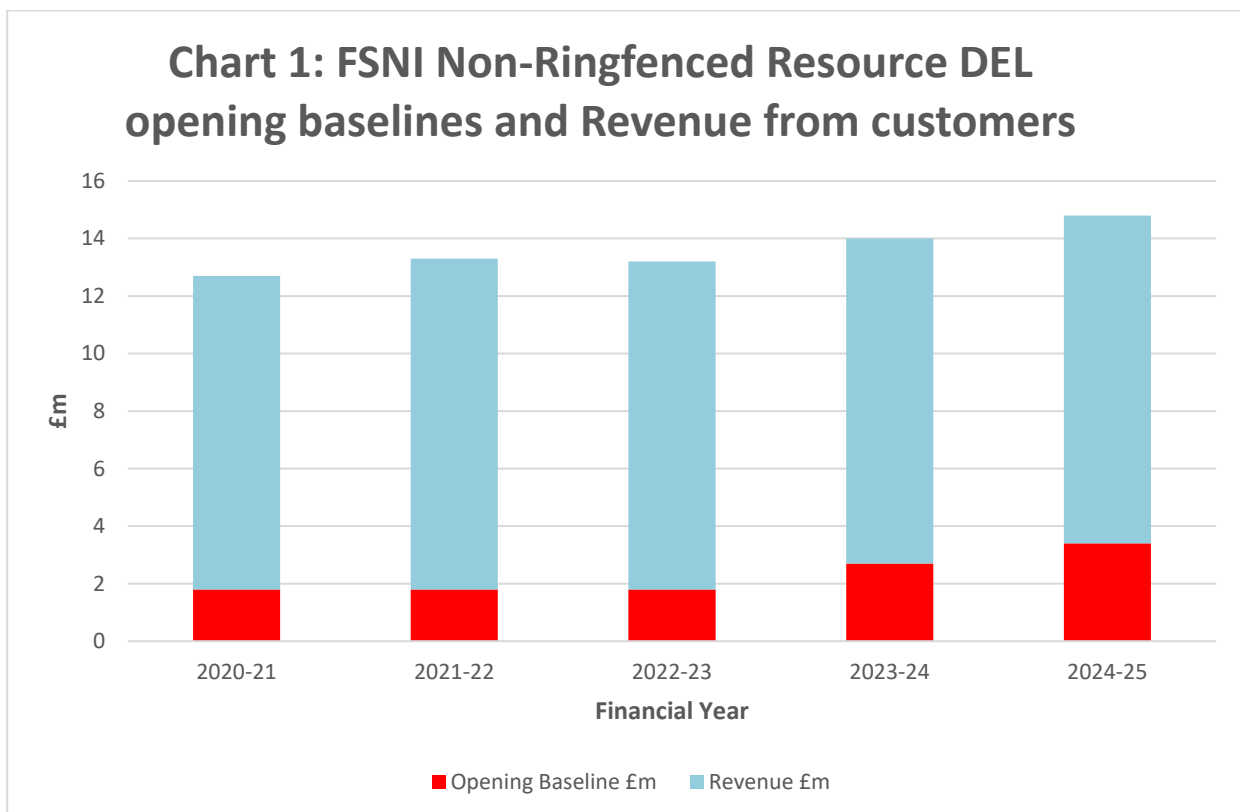
Financial risk

The Agency is mainly reliant on one customer, which accounts for 91% of total revenue income. This customer, however, is also a public body and therefore the risk of non-payment of income is deemed low. The Agency is also supplemented by the DoJ for pressures that are agreed each year amounting to a deficit of £4.677m in 2023-24 (2022-23: £4.609m). The deficit in 2023-24 largely relates to non-cash costs, corporate governance costs, staff posts not funded by customers and increased energy costs.

The Agency accounts for all transactions in sterling and has no borrowings. As such, the Agency is not exposed to any exchange rate or liquidity risk.

Long-term expenditure trends

Chart 1 below shows the movement in the Agency non-ringfenced Resource Departmental Expenditure Limit (DEL) opening baseline and revenue from customers over the period 2020-21 to 2024-25. The Agency receives revenue from customers and DoJ to cover costs. The chart does not include non-cash costs.



2023-24 financial year

In the absence of an Executive, on 27 April 2023 in a Written Ministerial Statement (WMS), the Secretary of State for NI set out a final budget for 2023-24. The WMS provided a non-ringfenced Resource DEL budget for the Department of £1,156.7m*.

The DoJ's non-ringfenced Resource DEL Budget was as follows:

- An adjusted opening baseline budget of £1,140.1m;
- Funding from the NI Consolidated Fund of £1.5m (from 2022-23);
- Budget cut for 2023-24 of £19.4m (c. 1.7%);
- Additional security funding for the PSNI of £31.2m; and,
- NI Protocol funding of £3.2m.

**Totals may not add due to roundings*

FSNI received £11.333m of income in 2023-24, with £10.314m from the PSNI, and funding from the Department of £2.675m.

2024-25 financial year

On 25 April 2024, in a WMS, the Finance Minister set out the 2024-25 budget for NI departments which has been agreed by the Executive. The WMS provided a non-ringfenced Resource DEL budget for the Department of £1,262.5m*.

The DoJ's non-ringfenced Resource DEL Budget was as follows:

- An adjusted opening baseline budget of £1,123.4m;
- An additional allocation of £95m;
- Additional security funding for the PSNI of £31.2m; and,
- Funding for the Tackling Paramilitarism Programme of £12.8m (this is funding to be distributed across various departments and is not solely for the use of DoJ).

**Totals may not add due to roundings*

FSNI is due to receive £11.409m of income in 2024-25, with £10.313m from the PSNI, and funding from the Department of £3.441m.

Capital investment priorities

On 25 April 2024, in a WMS, the Finance Minister set out a Capital DEL budget of £91.9m for 2024-25. This will allow the Department to fund statutory, inescapable and some high priority capital projects.

Looking ahead – budgets beyond 2025-26

Preparatory work for 2025-26 and beyond will be taken forward over the coming months and further strategic decisions will need to be made with the aim of having a budget in place as far in advance of the new financial year as possible.

Audit

The financial statements were audited by the Comptroller and Auditor General for NI (C&AG), who heads the NI Audit Office (NIAO) and is appointed by statute and reports to the NI Assembly. The C&AG and her staff are wholly independent of the Agency.

The notional audit fee for the work performed by the C&AG's staff during the reporting period, and which relates solely to the audit of these financial statements, was £21,300 (2022-23: £20,500).

The C&AG may also undertake other statutory activities that are not related to the audit of the body's financial statements such as Value for Money reports. No such activity took place during 2023-24 or 2022-23.

The Agency paid NIAO £Nil in 2023-24 for the National Fraud Initiative (NFI) (2022-23: £1,319).

Payments to suppliers

The Agency's policy is to pay bills from all suppliers within ten working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. The performance of FSNI for 2023-24 showed that on average 92.0% (2022-23: 95.2%) of invoices were paid within ten working days following receipt of a properly rendered invoice. The average for payment within 30 calendar days was 98.5% (2022-23: 98.0%).

Regulation and legislation

The UKAS visit this year was FSNI's year one surveillance visit of a four year assessment cycle to assess the organisation to the requirements of ISO/IEC 17025:2017 and ILAC G1906/22, UKAS documents LAB 13 for accreditation of opinion and interpretations, GEN 6 for reference to accreditation and LAB 51 for the analysis of samples for toxicology analysis were also used in this assessment. As a provider to the National DNA Database, assessment to the Home Office agreed requirements of LAB 32 were also undertaken. Assessment was undertaken for both testing and calibration.

The assessment was conducted on site over a five week period (4 September to 27 November 2023). During this period, the site visit was led by the Assessment manager, one Lead assessor and ten other technical assessors, covering the various technical disciplines. Alongside the reassessment was an extension to scope for opinion and interpretation related to Firearms Microscopy, for which accreditation was subsequently granted on 26 March 2024.

During 2023, FSNI was assessed for three new methods, and accreditation subsequently granted:

- Microchemistry method TP2029 for new HRMS instruments granted 6 October 2023;
- Modified DNA extraction method was granted 24 November 2023; and,
- Firearms Microscopy (Opinions and Interpretations) granted 26 March 2024.

The current scope of accreditation for FSNI's testing and calibration can be found on the [UKAS website](#).

Sustainability

The Climate Change Act (NI) 2022 sets a clear statutory target of net zero emissions by 2050 and places a number of duties on each NI department, with the Department of Agriculture, Environment and Rural Affairs (DAERA) named as the lead department in the Act. DAERA Sustainability Reporting Guidance 2022-23 dated April 2023 provides a suggested list of actions for government bodies until specific targets are developed for reporting purposes.

Within the DoJ, an Outline Sustainability Strategy and associated action plan was launched in Summer 2023. This sets out our commitment to sustainable practices and supports us in meeting our obligations under the Climate Change Act (NI) 2022 and in contributing to the first NI Climate

Action Plan 2023-2027. Departmental officials also sit on a cross-departmental Strategic Oversight Group and Climate Action Plan Technical Advisory Group, both chaired by DAERA.

During the period 2023-24, a number of sustainability initiatives were progressed, which included:

- June 2023 - the first (free) carbon literacy training session funded by DAERA and progressed by Keep NI Beautiful (KNIB) took place, with a number of other sessions attended by both DoJ and wider NICS staff throughout 2023-24. This training (comprising two half day modules) is now offered on Links system from April 2024, following a three year contract awarded to KNIB by DAERA.
- August 2023 - a new Estates and Sustainability Intranet Hub launched containing five different sections which are: Outline Sustainability Strategy and Climate Action Single Use Plastic; Estates; Recycling / Behavioural Change; and a, "What Can I Do To Help?" section. A Plastic Free Friday initiative also took place during this month which was well received, based on feedback survey replies.
- September 2023 - the first of a number of awareness raising workshops in conjunction with Queen's University Belfast took place, with colleagues also attending from across a range of other NICS Departments. A second workshop was held in December 2023 "From Source to Solution" with information from both available on the Intranet.
- November 2023 - a workshop discussion on renewables was held with NI Courts and Tribunals Service (NICTS), NI Prison Service, FSNI and Information Services Division. The new DoJ Sustainability Champion, Beverley Wall, also launched an introduction video on the Intranet during this month.
- December 2023 - a DoJ Transport workshop took place with the PSNI, NI Prison Service and NICTS, with follow up meetings on renewable diesel held with two of NI's major fuel companies during the start of 2024. Discussion on this issue is ongoing and includes Department for Infrastructure colleagues who lead on this sector. A soft plastics recycling initiative also commenced during this month, in Castle Buildings and Knockview Buildings. DoJ agencies, NDPBs and ALBs are also progressing a number of work streams under sustainability and are detailed below for FSNI.

FSNI is currently working out of temporary accommodation and planning a new build. The Agency has and will continue to review heating programming and efficiencies in lowering boiler temperatures and maintaining a summer and winter heating plan and thus reducing carbon emissions. Use of live court links are encouraged to limit travel time and carbon emissions for staff giving evidence at court. There is no catering on FSNI estate and staff are encouraged to use their own crockery, along with compost caddies provided in kitchen areas.

FSNI is committed to aligning itself with the NI Executive's policy on sustainable development as set out in the Sustainable Development Strategy. To this end, FSNI complies with its duties under the Waste Electrical and Electronic Equipment (WEEE) directive and undertook the following:

- Safe disposal of all hazardous or environmentally damaging substances;
- Recycling programme to include cardboard, paper, ICT equipment, toners, glass and plastics;
- Sustainable disposal of viable equipment; and,
- Safe and responsible disposal of all chemical and clinical wastes generated by the Agency.

Recycling and recovery in 2023-24 resulted in at least 99% (2022-23: approximately 99%) of waste diverted from landfill.

FSNI is represented on the DoJ Sustainability group and has its own in house sustainability volunteers. The Agency is also currently working on a range of initiatives to improve sustainability.

Environmental, social and community issues

The Agency recognises its responsibility to carry out its operations whilst minimising environmental impacts. There have been no significant environmental, social and community issues during the year. The Agency complies fully with its environmental policies, including H&S, waste management, management of emissions and disposal of hazardous waste.

The Agency, in working with suppliers and contractors, has sought opportunities to demonstrate its corporate social responsibility.

Health and safety

The management of H&S in a forensic science organisation is inherently complex, given the range of risks which the nature of the work entails. It is a responsibility shared between all managers and staff, with the help of guidance from the Agency's H&S advisor. The Agency sees a safe working environment as encompassing both the physical and mental well-being of its staff. The Agency strives for continuous improvement in safety performance through reviews of safe working practices and increased safety awareness of all staff. The Agency consults, as appropriate, with the Health and Safety Executive NI, Trade Unions and takes advice and guidance where improvement actions are required.

The Agency by its very nature deals routinely with exhibits and materials presenting potential chemical, biological or physical risk (sometimes in a traumatic environment) and accepts its responsibilities under the Health and Safety at Work (NI) Order 1978.

The accommodation and other pressures has required FSNI to make significant adjustments to address and improve working environments for staff. This required the undertaking and regular update of additional risk assessments, review of emergency procedures and fire safety throughout the year including review with NI Fire and Rescue Service as accommodation changes are developed and implemented. FSNI staff were regularly furnished with updated guidance throughout the year.

Human rights

Civil servants have a statutory duty to respect, protect and fulfil people's human rights when developing and delivering government policy and services. The NI Human Rights Commission interactive guide to human rights is available to staff in the Agency to ensure they have knowledge of human rights law and standards and the core principles through which human rights are realised. The training is designed to increase human rights knowledge and strengthen the culture of human rights awareness and good practice within the Agency.

Anti-corruption and anti-bribery

The Agency is committed to the values of probity and accountability, which foster a positive organisational culture. It is also committed to the elimination of any fraud within the Agency, to the rigorous investigation of any prima facie case, and, where fraud or other criminal acts are proven, to ensure that wrongdoers are dealt with appropriately. The Agency will take proportionate steps to recover any assets lost as a result of fraud, corruption or theft. The Agency has a zero tolerance approach towards acts of bribery and corruption by staff, associated persons and organisations.

Raising a Concern

The DoJ Whistleblowing policy has been updated and renamed as the Raising a Concern Policy. This policy is designed to reassure staff that it is safe and acceptable to speak up when they have a concern about malpractice. The procedures provide arrangements so that any such concerns can be addressed at an early stage and in a fair and proper way. The Head of Group Internal

Audit Services (GIAS) for FSNI is involved in conducting independent investigations into issues raised under the policy. The policy can be found on the DoJ intranet at [Raising a Concern Policy](#).

PERFORMANCE REPORT

A handwritten signature in black ink that reads "Aislinn McElveen". The signature is written in a cursive, flowing style.

A McElveen

Acting Chief Executive and Accounting Officer

24 June 2024

ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE REPORT

The Accountability section of the Annual Report outlines how the Agency meets its key accountability requirements to the Assembly and ensures best practice with corporate governance norms and codes. The three sub-sections within the Accountability Report are outlined below.

i. Corporate Governance Report

The purpose of this section is to explain the composition and organisation of the Agency's governance structures and how they support the achievement of its objectives.

The Corporate Governance Report includes:

- Directors' Report;
- Non-Executive Directors' Report;
- Statement of Accounting Officer's responsibilities; and,
- Governance Statement.

ii. Remuneration and Staff Report

This section sets out the Agency's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors as salary and pension entitlements.

In addition, the report provides information relating to remuneration and staff that, the Assembly and other users see as key to accountability.

iii. Assembly Accountability and Audit Report

This section brings together the key Assembly accountability documents within the Annual Report and Accounts. It comprises:

- Regularity of expenditure;
- Assembly accountability disclosures; and,
- Certificate and Report of the Comptroller and Auditor General to the Assembly.

Directors' Report

Chief Executive

G Morton was Chief Executive and Accounting Officer for the Agency from September 2019 until July 2023 when she moved to DfC on temporary promotion. Subsequent selection processes saw A McElveen being temporarily promoted to Acting FSNI Chief Executive and K Harvey subsequently temporarily promoted to fill the role of Director of Reporting Services. The FSNI Chief Executive is supported in her responsibilities for corporate governance and strategic direction by a LB.

The Leadership Board

During the course of 2023-24, the membership was as set out below:

G Morton	Chief Executive (until 28 July 2023)
A McElveen	Acting Director of Reporting Services and ICT Director (until 30 July 2023) Acting Chief Executive (from 31 July 2023)
K Harvey	Acting Director of Reporting Services (from 1 September 2023)
S Campbell	Director of Laboratory Services and Quality
Post vacant*	Director of Quality
W McCollum	Director of Customer and Corporate Services
D Brown	Non-Executive Director
M O'Ceidigh	Non-Executive Director

*Grade 7 position currently vacant

Company directorships and other significant interests

A register, available for public inspection, is maintained by FSNI that includes declarations of any significant interests held by LB members that may conflict with their LB responsibilities. During the year there were no such conflicts of interest declared by any LB member.

Personal data

FSNI complies with the Data Protection Act (DPA) 2018 and had no breaches of the Act to disclose for 2023-24.

Complaints

The FSNI complaints/concern procedure is aligned, along with other DoJ Agencies, with the DoJ Complaints Handling Policy and Procedures for Staff (Version 3.02 April 2021). The timescale for acknowledgement of a complaint is three working days. There is also standard wording for responding to a complainant as per the DoJ policy. In addition, the DoJ requires that each of the DoJ Agencies report to the DoJ centrally every six months, to provide information on any complaints received. At the request of DoJ, two reports from FSNI were provided in 2023-24, which covered the period April to September 2023 and April 2023 to March 2024.

For the period 1 April 2023 to 31 March 2024, there were two complaints recorded, as per the current FSNI definitions of complaints and concerns. Both complaints were investigated. The outcome was that, one complaint was upheld and the other was not upheld.

Further information on the handling of complaints can be found at [FSNI Complaints Procedure](#).

The FSNI Complaints handling procedure was subject to DoJ internal audit review in October 2023, as part of the DoJ internal audit on the FSNI Disclosure process. The overall audit outcome was Satisfactory i.e. overall there is a satisfactory system of governance, risk management and control. There were no recommendations or actions raised.

Non-Executive Directors' Report

FSNI has continued to be a quality led, innovation driven organisation, fully committed to its role within the NICJS. Although throughout the year we have been constantly updated on the problems with staff recruitment and retention, the staff remain committed and knowledgeable of their contribution to today's society. As set out here, FSNI still faces difficulties but has continued to meet its targets and obligations.

The year 2023-24 was one in which several factors had bearing on FSNI's services and its working environment.

FSNI has continued to experience staff shortages throughout the year. This has not only impacted on the innovation and progress of some of their project work but also due to the nature of the business has meant that staff have carried out large amounts of overtime to ensure the targets and so the overall NICJS is not affected. While this shows the dedication of the staff it has also raised concerns of burn out within FSNI, however we have seen the LB and SMT work to ensure this does not happen, all while balancing staff welfare and business needs.

While these staff shortages have been seen in all aspects of society currently, and more especially within the NICS, FSNI is especially vulnerable as attracting staff with the correct skill and expertise can be challenging. In addition, the longer pre-employment security checks can and have resulted in dropouts from existing merit lists. We have been updated throughout the year on FSNI and NICSHRs plans and actions to mitigate this and were possible reduce the rate. FSNI also requires a long period of training to ensure the staff have the right skills and resilience to carry out their jobs effectively. This again means that retention of staff and sufficient succession planning is key. Again, we have been updated on succession planning and the increased methods FSNI are using to increase its resilience against potential skills gaps.

For the majority of the last year, the main issues in the macro environment was the continued absence of a NI Assembly and no Minister for Justice in post. Again, the Permanent Secretary has been the main decision maker for the department. With the restart of the Assembly and the Minister of Justice now in place, incoming decisions and directions will be welcomed by all in the department, and especially within FSNI with the possible implications of the new NI Troubles (Legacy and Reconciliation) Act 2023 and Independent Commission for Reconciliation and Information Recovery.

The budgetary position this year has remained precarious and has only strengthened the argument for single source funding. Early budgetary confirmation would provide some clarity; however, a longer-term budgetary settlement, moving away from one year's budgets would help with planning and provide much needed certainty, allowing for longer term planning.

Ongoing structural issues and need for temporary premises has presented FSNI with a challenging year and while the current working environment is functional it is far from an ideal environment, and the progression of the Project Atlas building is necessary.

As a quality driven organisation UKAS accreditation, which underpins the quality of the work of the Agency, was renewed and some methods have been added to the portfolio of accredited services FSNI offers. That FSNI's commitments in the yearly business plan has, on the whole been met, which in conjunction with its staffing challenges is truly commendable.

A new corporate strategic plan has been developed throughout the year, this will help FSNI, with the support of our customers, and particularly the PSNI and criminal justice community generally, move forward. The 2024 CJINI inspection report has highlighted the positive work that FSNI does and the leadership of FSNI has welcomed its recommendations.

We have again undertaken an Annual Board Effectiveness review in the final quarter of the year. Both of us, as the Non Executive Directors, met with, interviewed, and challenged the Executive Directors and Chief Executive. We have concluded the governance and internal control and risk management procedures which are in place are effective and have worked effectively throughout the year. A report has been submitted to the Leadership Board with some recommendations and an action plan will be developed to ensure FSNI continues to move forward.

Despite the challenges seen here FSNI is managing well, however, its staffing, accommodation and funding issues may negatively impact the organisation and these should be addressed as soon as possible and in a realistic fashion to ensure the organisation continues its upwards direction.

D Brown

M O'Ceidigh

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act (NI) 2001, DoF has directed FSNI to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of FSNI 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 (FReM) and in particular to:

- Observe the Accounts Direction issued by DoF, 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 financial statements;
- Prepare the financial statements on a going concern basis; and,
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of the DoJ has designated the Chief Executive of FSNI as the Accounting Officer of FSNI. 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 FSNI assets, are set out in the Accounting Officer's Memorandum in Managing Public Money Northern Ireland (MPMNI) published by DoF.

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 the Agency'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

1. Scope of responsibility

FSNI is an Executive Agency of the DoJ and operates within the context of the Department's overall vision and strategic objectives. As Accounting Officer of FSNI, I have responsibility for maintaining a sound system of governance that supports the achievement of the Agency's policies, aims and objectives, whilst safeguarding public funds and assets, in accordance with the responsibilities assigned to me in MPMNI.

2. The purpose of the governance framework

The governance framework comprises the systems and processes, culture and values, by which the Agency is directed and controlled, and the activities through which it accounts to and engages with stakeholders. It enables the Agency to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, timely and cost-effective services. The governance framework for FSNI is subject to annual review and has taken into account the requirements and governance approach contained in the DoF MPMNI guidance published in 2023:

[Managing Public Money NI \(MPMNI\) | Department of Finance \(finance-ni.gov.uk\)](#).

The governance framework is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise risks to the achievement of the Agency's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place along with other established mechanisms/processes established within the Agency for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts, and accords with the Corporate Governance Code and DoF Guidance issued (in particular the [Corporate Governance in Central Government Departments: Code of Good Practice NI 2013](#) (Annex A – Board Operating Framework Guidance).

The Governance Framework will be reviewed in 2024-25 based on MPMNI and any other relevant guidance issued.

3. Governance framework

As Chief Executive, the FSNI LB supports me. The LB comprises of four Executive Directors which are Reporting Services; Laboratory Services; Customer and Corporate Services and another Grade 7 post (Quality) which is currently vacant. The LB also includes two Non Executive Directors (NEDs). Other invitees at FSNI LB meetings with no voting rights are representatives from Financial Services Division, PSNI and NICSHR. The LB is supported by a dedicated Corporate Secretary.

The LB is supported by the Agency's Senior Management Team (SMT). The SMT consists of heads of section or team managers and other senior managers and is chaired by a Director. The main purpose of the SMT is to manage the day-to-day operation of the Agency to ensure delivery of objectives within available resources.

The Agency's 2023-24 Business Plan was approved by the DoJ Director of Safer Communities and regular reviews of the Agency's progress in achieving its objectives and key performance targets were conducted. During the year, FSNI did not receive any Ministerial directions and the Permanent Secretary was not required to make any decisions for FSNI.

The FSNI A&RAC is chaired by one of FSNI's NEDs. The A&RAC supports me in my role as the Accounting Officer and with my responsibilities for issues of risk, corporate governance, internal control and associated assurance, as well as providing an appropriate challenge function.

The membership of the FSNI A&RAC during 2023-24 comprised of:

- Two NEDs (one as Chair); and,
- One A&RAC Independent Member.

The quorum at A&RAC meetings consisted of two A&RAC Members inclusive of the Chair.

The A&RAC Chair meets separately with the DoF Head of GIAS for FSNI, the NIAO Audit Manager and the Chair of the Departmental Audit Committee and sits on the forum of A&RAC Chairs of all DoJ sponsored bodies. The LB, SMT and A&RAC operate under agreed Terms of Reference, which are reviewed annually.

Another key element of the Agency's governance framework is a professionally led DoF GIAS that works to Public Sector Internal Audit Standards, through reviewing the overall arrangements for managing risk, providing assurance and reporting any matters of concern to the FSNI A&RAC.

Assurance is also obtained from the NIAO who report to the A&RAC following the statutory audit of the Agency's Annual Report and Accounts. The A&RAC review GIAS and NIAO reports and monitor progress against recommendations.

The auditing of the Agency by GIAS and by the NIAO sits, from the Agency's perspective, within a wider auditing environment, including the annual in-depth inspections by UKAS as part of the maintenance of accreditation to the quality standard ISO 17025:2017, plus an extensive programme of internal quality audits as well as collaborative exercises with other forensic science providers.

Assurance Statements are completed twice annually at Directorate level within FSNI. As part of the year end preparations for 2023-24, all FSNI Directors have completed assurance statements. The purpose of the statements is to improve management and control by identifying management's specific responsibilities and seeking written assurance that these have been exercised with reasonable care, skill and diligence. These statements also inform the content of this Governance Statement.

The LB promotes an anti-fraud culture, supported by the Directors and their staff who are best placed to recognise the potential for fraud within the everyday operations of their teams. Fraud and Raising a concern policies are in place, which can be accessed by all FSNI staff on the DoJ intranet.

There are a number of other sources from which assurance on the system of internal control is obtained. These include the work of the following bodies:

- Forensic Information Databases Services (FINDS) (in relation to the NI DNA Database);
- Criminal Justice Inspection Northern Ireland;
- Forensic Services Programme Board;
- Health and Safety Executive for Northern Ireland;
- The Manufacture and Storage of Explosives Regulations (MSER) inspections;
- Department of Finance;
- DoJ Financial Services Division;
- National Fraud Initiative; and,
- DoF Construction and Procurement Delivery.

The Agency is satisfied that it has a robust corporate governance framework and that it is in compliance with relevant guidance issued by DoF.

4. Risk management and internal control

As Accounting Officer, I have direct responsibility for the analysis and management of risk and I work with the LB and the management team to do so. Responsibilities are assigned and appropriate actions incorporated into the Agency's internal targets. The Agency, given the nature of its work and the rigours of quality accreditation in a scientific environment, has a 'low' risk appetite. Risk is managed using a corporate risk register, with any major project or programme also having its own specific register. The Corporate Risk Register is a standard agenda item and reviewed at all LB, A&RAC and SMT meetings. It helps ensure that the principle risks to the Agency and its work are identified, quantified, mitigated and addressed timeously.

As part of the planning process, all senior managers who are also members of the SMT, are asked to review their own business areas and assess the risks faced within their area of responsibility. The SMT considers these operational risks and, in line with strategic planning priorities, determines the high level risks that could affect achievement of the Agency's strategic objectives. Risks are prioritised using a risk matrix, which assesses impact/likelihood. Each risk is assigned to a risk owner/manager who takes the appropriate steps to manage and control the risk. Any changes to the risk ratings or recommendations for new risks are referred to the LB for approval. The LB also considers any strategic risks to the Agency and will refer these to the SMT for assurance that these are adequately addressed in the Risk Register. The LB will also escalate or de-escalate risks to DoJ.

The Agency aspires to a risk management approach which is mainstreamed within everyday work, where managers consider and continuously review risk as part of the Agency's normal operations. The assessment of risk is carried out alongside the development of the business plan. During the planning process, the Agency refers to the Corporate Risk Appetite Framework which presents a risk profile identifying the areas of high and low risk tolerance and is reviewed annually.

5. Review of effectiveness of the governance framework

I have responsibility for reviewing the effectiveness of the governance framework. The review is informed by:

Leadership Board Review

The Agency's LB met on seven occasions during 2023-24 with attendance by members as set out below, alongside attendance records for the A&RAC.

Title	Leadership Board	*Audit and Risk Assurance Committee
Chief Executive (until 28 July 2023) – G Morton	2 of 2	2 of 2
Acting Director of Reporting Services and ICT Director (until 30 July 2023), Acting Chief Executive (31 from July 2023) – A McElveen	7 of 7	4 of 4
Director of Laboratory Services and Quality – S Campbell	6 of 7	4 of 4
Director of Customer and Corporate Services – W McCollum	6 of 7	4 of 4
Acting Director of Reporting Services (from 1 September 2023) – K Harvey	5 of 5	2 of 2
Non-Executive Director – D Brown	7 of 7	4 of 4
Non-Executive Director – M O'Ceidigh	6 of 7	4 of 4
A&RAC Independent Member (until July 2023) – R Murtagh*	N/A	2 of 2
A&RAC Independent Member (from November 2023) – K Sands*	N/A	2 of 2

* A&RAC member only

The LB obtains management information from the case management system, the finance system and from several management reports to allow for review. The reports are also considered by the A&RAC for review and comment to the LB. The LB also obtains assurance on the quality of these documents through the GIAS review. During the year various temporary promotion and moves have meant the Board make up has evolved over the past year, however, due to the personnel promoted expertise levels have been maintained. An assessment of the LB effectiveness is conducted annually by the NEDs who conduct interviews with LB Members based on Financial Reporting Council and Institute of Directors guidance.

DoJ Governance

As part of the Agency's governance arrangements, I met regularly with my Departmental line manager. Effective management of financial resources was ensured by following good management practice and guidance issued by DoJ's Financial Services Division. Budget holders also received detailed monthly management accounts and updated financial forecasts throughout

the year. The budgets, which were delegated to the Agency for the 2023-24 financial year, were not exceeded.

Assurance Statements

In 2023-24 mid and end year assurance statements were completed by the Directors in post.

Audit and Risk Assurance Committee

The A&RAC met four times during the year and matters considered included the following:

- Risk management and the risk register;
- Effectiveness of the internal control and governance systems;
- The results of internal and external audit activity and progress against the implementation of recommendations to address weaknesses identified in internal audit reports and external audit reports; and,
- Internal and External Audit Services planning and strategy.

The A&RAC has met subsequent to the year end to review the final 2023-24 Annual Report and Accounts and recommend sign-off by the Accounting Officer.

A&RAC opinion on effectiveness of FSNI Governance Framework

The A&RAC is satisfied that FSNI had a robust corporate governance framework in place in 2023-24 and that it was in compliance with relevant guidance issued by DoF. This opinion is supported by the GIAS Corporate Governance audit which was carried out during the year and which concluded with a 'Satisfactory' audit opinion. Furthermore, the A&RAC is satisfied with the comprehensiveness, reliability and integrity of the Assurance Statements which it reviews with the exception of the cybersecurity element of Information Assurance where the Committee is 'reasonably satisfied'.

Internal and External Audit

The effectiveness of the governance framework has been informed by the reports produced by the GIAS Internal Auditors, and comments made by the External Auditors in their Report to those Charged with Governance.

In recognition of the robust mechanisms for regular and in-depth scrutiny under which the Agency operates a review of FSNI's "auditing landscape" was conducted with GIAS at the start of the 2023-24 year and a one year auditing plan was developed and agreed.

During 2023-24, the following audits were completed by GIAS:

- Review of FSNI Exhibits Management;
- Review of FSNI Procurement and Contract Management; and,
- Review of FSNI Information Assurance.

All GIAS audits had a rating of satisfactory. On the basis of internal audit work carried out, positive management action taken to address identified weaknesses, and assurances provided elsewhere, the DoF Head of GIAS for FSNI has provided the Accounting Officer with overall assurance that in 2023-24 there was a satisfactory level of control within the Agency.

The implementation of actions arising from recommendations from audits by DoF GIAS, External Auditor, CJINI and others is regularly monitored by the LB and reviewed at A&RAC meetings. There were no priority one actions raised 2023-24. During 2023-24 there were two recommendations made (Two GIAS and none in the 2022-23 NIAO Report to Those Charged with Governance (RTTCWG)). Both of the 2023-24 recommendations (both best practice recommendations) have been actioned and completed or closed out.

FSNI's own internal scientific Quality Audit programme (consisting of 98 internal quality audits) and the close out of resultant actions are reviewed monthly by the SMT and is reported to and reviewed by A&RAC.

6. Budget position

The Budget Act (NI) 2024, which received Royal Assent on 14 March 2024, together with the NI Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (NI) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

7. Significant internal control issues

Given the specialised scientific operating environment pertaining in the Agency with its robust quality management procedures, including regular internal quality audits, specific operational issues are identified from time to time. Any such issues arising during the year have been dealt with in full accordance with the protocols of the QMS and their treatment is subject to further review and inspection by UKAS as part of the annual renewal of accreditation. There were no significant control issues or weaknesses identified or issues arising from reports by internal audit.

8. Accounting Officer statement on assurance

FSNI has established a robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity, independent accreditation and quality inspection by UKAS and FINDS, a Quality Internal Audit programme, a programme of collaborative blind trials with other providers and by the DoF GIAS operating to Public Sector Internal Audit Standards. They deliver an agreed prioritised programme of systems based audits covering technical, financial and non-financial systems over time.

REMUNERATION AND STAFF REPORT

Remuneration 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 NI's 27 April 2023 WMS on the budget, the NI 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 was 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 (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 NI 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 Scheme¹.

D Brown and M O'Ceidigh were appointed to FSNI as NEDs in August 2021 and have taken up their roles as A&RAC members. R Murtagh was A&RAC Independent Member from August 2020 to July 2023. K Sands was appointed as A&RAC Independent Member in November 2023. The Agency and the Independent Board/A&RAC Members may terminate the appointments by giving one month's notice in writing.

¹ [Civil Service Commissioners for Northern Ireland \(nicscommissioners.org\)](https://www.nicscommissioners.org)

Remuneration (including salary) and pension entitlements

The followings sections provide details of the remuneration and pension interests of the most senior management team (i.e. Board Members) of the Agency.

Remuneration and pension entitlements (Audited information)

Single total figure of remuneration	Salary	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total
	2023-24	2023-24	2023-24	2023-24
LB Members	£000	£000	£000	£000
G Morton – Chief Executive (until 28 July 2023)	25-30 (full year equivalent 85-90)	-	(6)	20-25 (full year equivalent 75-80)
A McElveen – Acting DoRs and ICT Director (until 30 July 2023). Acting Chief Executive from (31 July 2023)	70-75	-	38	110-115
K Harvey - Acting DoRs from (1 September 2023)	45-50 (full year equivalent 80-85)	-	24	70-75 (full year equivalent 105-110)
S Campbell – Director of Laboratory Services and Quality	60-65	-	(8)	50-55
W McCollum – Director of Customer and Corporate Services	55-60	-	22	75-80
D Brown – Non-Executive Director	5-10	-	-	5-10
M O’Ceidigh – Non-Executive Director	5-10	-	-	5-10

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

Single total figure of remuneration	Salary	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total
	2022-23 £000	2022-23 £000	2022-23 £000	2022-23 £000
LB Members				
G Morton – Chief Executive	75-80	-	(15)	60-65
A McElveen – Acting DoRs and ICT Director	65-70	-	2	65-70
S Campbell – Director of Laboratory Services and Quality	55-60	-	(16)	40-45
W McCollum – Director of Customer and Corporate Services	50-55	-	8	60-65
D Brown – Non-Executive Director	5-10	-	-	5-10
M O’Ceidigh – Non-Executive Director	5-10	-	-	5-10

Salary

‘Salary’ includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Agency 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 HMRC as a taxable emolument. No LB members received benefits in kind during 2023-24 or 2022-23.

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 director in the Agency in the financial year 2023-24 was £75,000-80,000 (2022-23: £75,000-80,000 (the Highest Paid Director's remuneration pay band differs from the Remuneration and pension entitlements table on page 45 as the Highest Paid Director temporary promotion commenced in year)). The relationship between the mid-point of this band and the remuneration of the Agency's workforce is disclosed below.

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	29,258	32,880	43,191
Pay ratio	2.6:1	2.4:1	1.8:1

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	26,505	29,307	40,952
Pay ratio	2.9:1	2.6:1	1.9:1

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 (CETV) of pensions.

In 2023-24, the values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £29,258, £32,880 and £43,191 respectively (2022-23: £26,505, £29,307 and £40,952).

In 2023-24, no (2022-23, none) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £77,500 (2022-23: £19,000 to £77,500).

The 25th, median and 75th percentiles figure have increased in 2023-24 due to the current high level of vacancies at lower grades.

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in salary and allowances of the highest paid director and of their employees as a whole.

The percentage changes in respect of the Agency 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	1.0%	3.6%
Highest paid director's salary and allowances	0.0%	0.0%

Pension entitlements (Audited information)

LB Members	Accrued pension at pension age as at 31/3/24 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/24 £000	CETV at 31/3/23 £000	Real increase in CETV £000	Employer contribution to partnership pension account Nearest £100
G Morton - Chief Executive (until 28 July 2023)	30-35 plus a lump sum of 85-90	0 plus a lump sum of 0	695	679	(9)	-
A McElveen – Acting DoRs and ICT Director (until 30 July 2023). Acting Chief Executive (from 31 July 2023)	20-25	0-2.5	469	405	32	-
K Harvey – Acting DoRs Director (from 1 September 2023)	30-35 plus a lump sum of 80-85	0-2.5 plus a lump sum of 0-2.5	671	616	19	-
S Campbell – Director of Laboratory Services and Quality	25-30 plus a lump sum of 65-70	0-2.5 plus a lump sum of 0	566	532	(15)	-
W McCollum – Director of Customer and Corporate Services	15-20	0-2.5	295	258	12	-

Note: Any members affected by the [Public Service Pensions Remedy](#) may have been reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23, but are reported in the legacy scheme for the same period in 2023-24.

No pension benefits are provided to the Non-Executive Directors.

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 Nuvo 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

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 old (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 which will be issued by 31 March 2025.

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>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using;

- Rolled back opening balance;
- Rolled back closing balance;
- CETV calculated by CSP on the rolled back basis; and,
- No restatement of prior year figures where disclosed.

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes

in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

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

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

Partnership Pension Account

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

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.finance-ni.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 Price Index (CPI) figure for

the preceding September. The CPI in September 2023 was 6.7% 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 to 31 March 2025 are as follows:

Scheme Year 1 April 2024 to 31 March 2025

Annualised rate of Pensionable Earnings (Salary Bands)		% Contribution rate for all members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.60%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

Cash Equivalent Transfer Values

A 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. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

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 Superannuation Contributions Adjusted for Past Experience (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 <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

Real increase in CETV

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

Compensation for loss of office

There were no compensation benefits paid by FSNi to any senior staff members during the financial year (2022-23: £Nil).

Staff Report

Staff costs (Audited information)

Staff costs comprise:

	Permanently Employed	Others	2023-24 Total*	2022-23 Total*
	£000	£000	£000	£000
Wages and salaries	7,018	180	7,198	6,796
Social security costs	765	7	772	728
Other pension costs	1,965	11	1,976	1,961
Total	9,748	198	9,946	9,485

*Of the total, £0.200m have been capitalised for staff involved with capital projects in 2023-24 (2022-23: £0.112m).

Pension arrangements

The NICS main pension schemes are unfunded multi-employer defined benefit schemes but the Agency 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 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 (PSP&JO) Bill 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 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 £1.938m were payable to the NICS pension arrangements (2022-23: £1.942m (updated due to typo in 2022-23 published accounts)) at one of three rates in the range 28.7% to 34.2% (2022-23: 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 a 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 person (2022-23: No persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2022-23: £Nil).

Average number of persons employed (Audited information)

The average number of whole-time equivalent persons employed during the year was as follows:

	Permanently employed staff	Others	2023-24 Total	2022-23* Total
Caseworkers	125	3	128	134
Support staff	36	-	36	38
Senior management	3	-	3	3
Senior civil service staff	1	-	1	1
Staff engaged on capital projects	2	1	3	2
Total	167	4	171	178

* Analysis of staff numbers updated, no change to the overall total.

Staff composition

The number of persons employed at 31 March 2024 by FSNI was as follows:

	Female Staff Number	Male Staff Number	Total Staff Number
Leadership Board	1	3	4
Senior civil service staff*	1	-	1
Staff	116	58	174

* The staff member in senior civil service staff is also in the Leadership Board Category.

Staff Policies

Sickness Absence

The Agency had an overall sickness absence rate of 12.4 days lost per employee in 2022-23 (2021-22: 8.1 days). 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 \(nisra.gov.uk\)](https://www.nisra.gov.uk/publications/sickness-absence-in-the-northern-ireland-civil-service-2022-23).

FSNI takes the management of sickness absence very seriously. FSNI has robust policies and procedures in place, which reflect best practice, to ensure that staff are afforded every opportunity of getting back to good health and into the workplace as soon as possible.

The health and safety of everyone in the Agency is of paramount importance and we have a duty of care to help prevent staff becoming ill and to support them when they are. FSNI develop annual plans to support Staff Welfare and Well-Being and during the 2023-24 year supported staff with a number of health prevention and promotion events.

Staff turnover percentage

The Agency Staff Turnover percentage (the total number of people that have left the Agency including those who have moved within the NICS) for 2023-24 is 8.8%, and the general turnover percentage (the people who have left the Agency and have not gone elsewhere in the NICS) is 6.4%. This has been calculated by NICSHR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

	Departmental Turnover Rate 2023-24	Departmental Turnover Rate 2022-23	General Turnover Rate 2023-24	General Turnover Rate 2022-23
Forensic Science NI	8.8%	12.2%	6.4%	7.8%

Staff engagement scores

When launching the 2023 NICS People Survey in April 2023, the Head of the Civil Service issued a message that the frequency of the Survey was changing from yearly to every other year to allow for proper targeting of actions, and so a People Survey is not due to take place in 2024.

The 2023 NICS People Survey is therefore the most recent survey and was conducted by Northern Ireland Statistics & Research Agency (NISRA) across the nine NICS ministerial

Departments as well as the PPS and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey. For FSNI there were 172 (2021: 191) permanent staff invited to complete the survey, of which 86 (2021: 104) participated, a response rate of 50% (2021: 55%). FSNI responses indicated an Employee Engagement Index (EEI) of 50% (2021: 56%), compared to the NICS average of 54% (2021: 57%). The EEI is the weighted average of the responses to the five employee engagement questions, and it ranges from 0% to 100%. The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>.

Employment, training and advancement of disabled persons

The NICS is a lead partner of Employers for Disability NI (EFDNI) and in 2023 was accredited as a [Disability Positive](#) employer.

The NICS delivers an annual programme of communications and training on disability awareness and understanding and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment process for in-work support commenced in 2023 and a new reasonable adjustment policy and supporting resources is anticipated to launch during 2024. The NICS Disability Working Group, which includes representatives from the disability sector and colleagues with lived experience is a key stakeholder in the reasonable adjustment policy review.

The NICS is committed to the employment of disabled people and offers work experience for disabled people through the [NICS Work Experience Scheme for Disabled People](#) and annual participation in International Job Shadow Day (IJSJ).

To encourage job applications from disabled people, positive action advertising and targeted advertising alongside a programme of outreach are used. The NICS operates a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of disabled applicants, who meet the minimum essential eligibility criteria for the role they have applied for, are offered an interview. Further information can be found on the “Information for disabled applicants” section of the [NICS recruit website](#).

All selection panel members complete mandatory recruitment and selection training, and appointments to the NICS are made on merit on the basis of fair and open competition, adhering to the [Recruitment Code](#).

Learning and development

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

Development and delivery of generic staff training is centralised in NICSHR². Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line, and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

Talent management is a key theme and highlights the importance of the development conversation between managers and staff, with a number of resources available within a talent management toolkit.

The NICS offers a wide range of career development opportunities through mentoring, secondment and interchange opportunities, elective transfers, temporary promotion, job rotation and job shadowing.

Application of Business Appointment Rules (BARs)

The NICS Standards of Conduct Policy, (Section 8 and Annexes 4) sets out the rules on the acceptance of outside business appointments, employment or self-employment for staff after they leave the NICS, including procedures to make staff aware of these rules and provides that the Permanent Secretary of the Department is responsible for the effective operation of the BARs within their Department. Further detail is available in the [NICS Standards of Conduct Policy](#).

The Department must include a summary statement on their compliance with business appointment rules.

In compliance with BARs, the Department is transparent in the advice given to individual applications for senior staff, including special advisers. Advice regarding specific business appointments has been published on the DoJ website at [Business Appointment Rules](#).

During 2023-24, there were 11 staff exits from the Civil Service, with no applications from Senior Civil Servants within the Agency.

² NICSHR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance

Employee consultation and Trade Union relationships

The DoF is responsible for the NICS Industrial Relations Policy. People & Organisational Development consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

Equality, diversity and inclusion

The NICS values and welcomes diversity and is committed to creating a truly inclusive workplace for all.

The NICS Diversity Champions Network includes senior colleagues as designated Diversity Champions for each of the nine NICS departments, as well as four thematic leads for gender, race and ethnicity, disability and LGBTQ+. The network alongside the NICS corporate HR function, People and Organisational Development, develops and delivers an annual NICS Diversity Action Plan, which sets out priorities for action by diversity and inclusion theme and cross-cutting priorities.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information is available in the [Equality, Diversity and Inclusion Policy](#).

As part of the NICS' efforts to ensure equality of opportunity, the NICS continually conducts comprehensive reviews into the composition of its workforce and recruitment activity, publishing a wide range of data. The statistics are available on the [Northern Ireland Statistics and Research Agency \(NISRA\)'s website](#).

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. Although not a statutory requirement, the NICS also conducts a similar formal review of the gender profile of its workforce. The findings from both tri-annual reviews are published in the NICS [Workforce Review](#).

The NICS uses the findings of all the equality monitoring and analysis to inform its programme of targeted outreach activity to address any areas of under-representation.

As a public authority, the NICS has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the NI Act 1998 in carrying out its functions. Further information on the department's equality scheme is available on its website [Department of Justice](#).

Pay policy

Under the Civil Service (NI) Order 1999, DoF is responsible for the pay arrangements of NICS civil servants (apart from those agencies, non-ministerial government departments and other bodies with an agreed pay delegation). The pay award system aims to:

- Be a system which will help to recruit, retain and motivate staff to perform efficiently the duties required of them;
- Encourage staff to improve their individual performance by providing a direct and regular link between satisfactory performance and pay;
- Ensure equity of treatment in respect of pay in accordance with legal requirements and the equal opportunities policy of the NICS;
- Secure the confidence of staff that their pay will be determined fairly;
- Secure the confidence of the public and their representatives in the system for determining the pay of the staff; and,
- Enable the Government to reconcile its responsibilities for the control of public expenditure with its responsibilities as an employer.

Expenditure on consultancy and temporary staff

There was no expenditure on consultancy during 2023-24 (2022-23: Nil). Resource expenditure on temporary staff was £0.121m in 2023-24 (2022-23: £0.100m) with an additional £0.200m for capital projects (2022-23: £0.112m).

Off-payroll engagements

There were no off-payroll engagements requiring disclosure during 2023-24 (2022-23: Nil).

Reporting of Civil Service and other compensation schemes – exit packages

There were no exit packages requiring disclosure during 2023-24 (2022-23: Nil).

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Assembly Accountability Disclosures (Audited information)

Regularity of expenditure

Losses and special payments

There were no losses or special payments that require disclosure in 2023-24 (2022-23: Nil).

Fees and charges

An analysis of income from services provided to external and public sector customers is as follows:

	2023-24 Income	2023-24 Full Cost	2023-24 Surplus/ (deficit)	2022-23 Income	2022-23 Full Cost	2022-23 Surplus/ (deficit)
	£000	£000	£000	£000	£000	£000
Services	11,333	(16,010)	(4,677)	11,453	16,062	(4,609)

The above information is provided for fees and charges purposes, and not for IFRS 8 Operating Segments purposes.

Whilst there is a deficit of £4.677m (2022-23: £4.609m) on the Statement of Comprehensive Net Expenditure (SoCNE), this is offset by non-cash charges and funding provided by the DoJ.

Remote contingent liabilities

There were no contingent liabilities requiring disclosure under Assembly reporting requirements. The Agency had no significant remote contingent liabilities during 2023-24 that require disclosure. Note 15 discloses that there are no contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT

A handwritten signature in black ink that reads "Aislin McElveen". The signature is written in a cursive, flowing style.

A McElveen
Acting Chief Executive and Accounting Officer
24 June 2024

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 Forensic Science Northern Ireland for the year ended 31 March 2024 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- Give a true and fair view of the state of Forensic Science Northern Ireland's affairs as at 31 March 2024 and of its comprehensive net expenditure for the year then ended; and,
- Have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of Forensic Science Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the

Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my 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 Accountability Report to be audited have been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and,
- The information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

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

Responsibilities of the Accounting Officer for the financial statements

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

- The preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;

- Ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- Ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and,
- Assessing the Forensic Science Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Forensic Science Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

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 Forensic Science Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. However, there is no statutory legislation in place for the provision of forensic services in Northern Ireland;
- Making enquires of management and those charged with governance on Forensic Science Northern Ireland'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 Forensic Science Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- Engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- Documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- Designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading 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.

A handwritten signature in black ink that reads "Dorinnia Carville". The signature is written in a cursive, flowing style.

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

01 July 2024

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

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

	Note	2023-24 £000	2022-23 £000
Revenue from contracts with customers	4	(11,333)	(11,453)
Total operating income		(11,333)	(11,453)
Staff costs	2	9,746	9,373
Purchase of goods and services	2	4,083	4,552
Depreciation and impairment charges	2	2,151	2,183
Provisions expense	2	(6)	-
Total operating expenditure		15,974	16,108
Net operating expenditure		4,641	4,655
Finance expense	2	8	(98)
Net expenditure for the year		4,649	4,557
Audit notional costs	2	21	21
Other notional costs	2	7	31
Total notional costs		28	52
Net expenditure for the year including notional costs		4,677	4,609
Other comprehensive net expenditure			
Items that will not be reclassified to Net operating expenditure:			
– Net (gain) on the revaluation of Property, Plant and Equipment	5	(2,534)	(1,592)
– Net loss/(gain) on the revaluation of Intangibles	6	5	(73)
Comprehensive net expenditure for the year		2,148	2,944

The notes on pages 75 to 95 form part of these Accounts.

Statement of Financial Position

As at 31 March 2024

This statement presents the financial position of Forensic Science Northern Ireland. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	31 March 2024 £000	31 March 2023 £000
Non-current assets:			
Property, plant and equipment	5	22,013	19,660
Intangible assets	6	1,974	2,359
Total non-current assets		23,987	22,019
Current assets:			
Trade and other receivables	9	605	596
Cash and cash equivalents	8	-	-
Total current assets		605	596
Total assets		24,592	22,615
Current liabilities			
Trade and other payables	10	(3,214)	(3,758)
Provisions	11	(304)	(304)
Total current liabilities		(3,518)	(4,062)
Total assets less current liabilities		21,074	18,553
Non-current liabilities			
Provisions	11	(190)	(202)
Other payables	10	(247)	-
Total non-current liabilities		(437)	(202)
Total assets less total liabilities		20,637	18,351
Taxpayers' equity and other reserves			
General fund		12,642	12,442
Revaluation reserve		7,995	5,909
Total equity		20,637	18,351

Aileen McElveen

A McElveen

Acting Chief Executive and Accounting Officer

24 June 2024

The notes on pages 75 to 95 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2024

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

	Note	2023-24 £000	2022-23 £000
Cash flows from operating activities			
Net expenditure for the year including notionals	SoCNE	(4,677)	(4,609)
Adjustment for non-cash transactions	3	2,035	2,141
(Increase)/Decrease in trade and other receivables	9	(9)	1
<i>Movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>	9	1	-
(Decrease)/Increase in trade and other payables	10	(23)	379
<i>Movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>		484	(675)
Use of provisions	11	(11)	(10)
Net cash (outflow)/inflow from operating activities		(2,200)	(2,773)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(1,781)	(1,067)
Purchase of intangible assets	6	(83)	-
Proceeds of disposal of property, plant and equipment			2
Net cash outflow from investing activities		(1,864)	(1,065)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year	SCTE	4,406	3,606
Capital element of payments in respect of finance leases	12.4	(68)	1
Net financing		4,338	3,607
Net increase/(decrease) in cash and cash equivalents in the period	8	274	(231)
Cash and cash equivalents at the beginning of the period	8	(331)	(100)
Cash and cash equivalents at the end of the period	8	(57)	(331)

The notes on pages 75 to 95 form part of these Accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

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

	Note	General Fund £000	Revaluation Reserve £000	Total Reserves £000
Balance at 31 March 2022		13,081	4,556	17,637
Net Assembly funding		3,606	-	3,606
Comprehensive net expenditure for the year	SoCNE	(4,609)	1,665	(2,944)
Non-cash adjustments				
Notional charges – auditor's remuneration	2	21	-	21
Notional charges – other	2	31	-	31
Movement in Reserves				
Transfer between reserves		312	(312)	-
Balance at 31 March 2023		12,442	5,909	18,351
Net Assembly funding		4,406	-	4,406
Comprehensive net expenditure for the year	SoCNE	(4,677)	2,529	(2,148)
Non-cash adjustments				
Notional charges – auditor's remuneration	2	21	-	21
Notional charges – other	2	7	-	7
Movement in Reserves				
Transfer between reserves		443	(443)	-
Balance at 31 March 2024		12,642	7,995	20,637

The notes on pages 75 to 95 form part of these Accounts.

Notes to the Agency's Accounts

1 Statement of accounting policies

These financial statements have been prepared in accordance with the 2023-24 Government FReM issued by the DoF. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Agency for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Agency (for the reportable activity) are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

1.1 Accounting convention

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

The Accounts are stated in sterling, which is the Agency's functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in thousands of pounds sterling (£000).

1.2 Property, plant and equipment

The Agency's property, plant and equipment comprise buildings, plant and equipment, computers and motor vehicles, which are revalued annually using appropriate indices compiled by the Office for National Statistics.

Buildings are subject to professional revaluation every five years by the Land and Property Services. In the intervening years, buildings are revalued using the Land and Property Services indices. Upward revaluations are credited to the revaluation reserve. Downward revaluations are debited to the revaluation reserve to the extent that upward revaluations have previously been credited for the same asset, with any excess downward revaluation recognised in the SoCNE.

The standard threshold is £1,000 (£500 for IT equipment) for capitalisation as an individual or grouped property, plant and equipment in line with the Agency's capitalisation procedures.

1.3 Intangible assets

Identifiable intangible assets are recognised when the Agency controls the asset, it is probable that future economic benefits attributable to the asset will flow to the Agency and the cost of the assets can be reliably measured. The Agency's intangible assets consist of software and software licences where expenditure is £1,000 or more.

Intangible assets are revalued annually using appropriate indices compiled by the Office for National Statistics. Upward revaluations are credited to the revaluation reserve. Downward revaluations are debited to the revaluation reserve to the extent that upward revaluations have previously been credited for the same asset, with any excess downward revaluation recognised in the SoCNE.

1.4 Depreciation and amortisation

Freehold land is not depreciated. FSNI has depreciated separately identified components of its buildings assets according to the useful life of that component, with individual lives applied to each component.

Component	Definition
Building Structure	Substructure, frame, upper floors, roof, stairs, external walls, windows and external doors, internal walls and partitions, internal doors, floors/wall/ceiling finishes.
Engineering Systems	Sanitary appliances, services equipment, disposal installation, water installation, heat source, space heating and air treatment, ventilation systems, electrical, gas, lift and protective installations.
Equipment and Security Installations	CCTV, access control, alarm systems, control rooms including all associated Information and ICT hardware and software; fixed furniture, fittings, equipment and appliances.
External Works	Roads, footpaths, drainage, fences, gates, boundary walls, street furniture, landscaping and external lighting.

Depreciation is provided on a straight-line basis in order to write down to residual value over expected useful economic lives. Depreciation is not charged on land, assets awaiting disposal or assets under construction (until brought into use).

Estimated useful lives, which are reviewed regularly, are:

Asset category	Useful life
Buildings	40 years
Temporary Buildings	10 – 20 years
Plant and Equipment	3 – 25 years
Motor Vehicles	10 years
Computers	3 – 10 years
Intangible Assets	5 – 15 years

1.5 Leases

In 2022-23 the Agency adopted the new leasing standard, IFRS 16 for the first time, introducing a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

Scope and exclusions

At inception of a contract, the Agency assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time. To assess whether a contract conveys the right to control the use of an identified asset, the Agency assesses whether:

- The contract involves the use of an identified asset;
- The Agency has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and,
- The Agency has the right to direct how and for what purpose the asset is used for.

IFRS 16 has also been applied to leases with nil or nominal consideration, for example peppercorn leases, defined as lease payments significantly below market value. These assets are measured at current value in use or fair value on initial recognition.

When making the above assessments the Agency excludes two types of leases:

- Low value assets, with an assessment performed on the underlying asset when new (these are determined to be in line with capitalisation thresholds); and,
- Leases with a lease term of 12 months or less.

Agency as a lessee

At the commencement of a lease the Agency recognises a right of use asset and a lease liability.

Right of use assets

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of a lease. The right of use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets.

The right of use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The

estimated useful lives of the right of use assets are determined on the same basis of those of property, plant and equipment assets.

The Agency applies International Accounting Standard (IAS) 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (3.51% for leases recognised in 2023, 4.72% for those in 2024).

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the Agency's estimates of the amount expected to be payable under a residual value guarantee, or if the Agency changes its assessment of whether it will exercise a purchase, extension or termination option.

1.6 Employee benefits

Under IAS 19 an employing entity should recognise the undiscounted amount of short term employee benefits expected to be paid in exchange for the service. The Agency has therefore recognised both annual and flexi leave entitlements that have been earned by the year end but not yet taken. These are included in current liabilities.

1.7 Early departure costs

The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age.

The Agency provides in full for the cost of meeting pensions up to normal retirement age in respect of early retirement programmes in the year. The total cost of these programmes is recognised in the year the decision is taken.

1.8 Provisions

The Agency provides for legal or constructive obligations, which are of uncertain timing and/or amount at the statement of financial position date, on the basis of best estimate of expenditure required to settle the obligation.

The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age and in some cases for the lifetime of the retired staff member and his/her spouse. For all new early retirement cases, the Agency provides in full for the cost of meeting pensions up to normal retirement age. The total cost is recognised in the year the decision is taken.

Injury on duty awards – life expectancy assumption

Benefits payable under the Civil Service Injury Benefit Scheme (NI) relating to FSNI are payable to former employees for life. Provision is made for the costs of providing injury awards to employees based on the current number of injury awards and also on the estimated life expectancy of these pensioners.

1.9 Contingent liabilities

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

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

1.10 Income

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Agency is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Agency: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sale of goods and services

Revenue from the sale of goods is recognised either:

- At the point in time when the customer obtains control of the goods, which is generally at the time of delivery; or,
- Over time as the services are rendered based on either a fixed price or an agreed rate.

Other income

Other revenue is recognised when it is received or when the right to receive payment is established.

1.11 Value Added Tax (VAT)

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets. VAT is recoverable on a departmental basis.

1.12 Segmental reporting

In line with the provisions of IFRS 8 the Agency does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments. This conclusion is based on the Agency's current format of internal management reporting to the Agency's Leadership Board, who consider financial performance at the Agency level.

1.13 Programme expenditure

The statement of comprehensive net expenditure for the Agency only includes programme costs. The definition of programme costs is set by DoF. Programme costs reflect non-administration costs, including payments of grants and compensation, and other disbursements, as well as certain staff costs where they relate directly to service delivery.

1.14 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Schemes (NI). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS(NI). In respect of the defined contribution schemes, the Agency recognises the contributions payable for the year.

1.15 Notional costs

Some of the costs directly related to the running of the Agency are borne by other government departments or organisations. These costs have been included on the basis of the estimated cost incurred by the providing organisation.

1.16 Research and development

Expenditure on research is not capitalised, but expensed as it occurs. Expenditure on development is capitalised if it meets the criteria specified in IAS 38. Expenditure which does not meet the criteria for capitalisation is treated as an operating cost in the year in which it is incurred.

1.17 Corporation Tax

As an On-Vote Agency of a government department, the Agency is not liable to pay Corporation Tax.

1.18 Financial instruments

1.18.1 Recognition and de-recognition of Financial assets and Financial liabilities

Financial assets and liabilities are recognised when the Agency becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the Agency no longer has rights to cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expires.

1.18.2 Financial assets

Trade and other receivables

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount less provision for impairment less provisions for doubtful receivables. Provisions are made specifically where there is objective evidence of a dispute or inability to pay.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

Impairment of financial assets

The Agency assesses at each statement of financial position date whether a financial asset or group of financial assets are impaired. Where there is objective evidence that an impairment loss has arisen on assets carried at amortised cost, the carrying amount is reduced with the loss being recognised in the SoCNE.

1.18.3 Financial liabilities

Trade and other payables

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, less provision for impairment.

1.19 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Agency's accounting policies. We continually evaluate our estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. There are no material accounting estimates or judgements made by the Agency in preparing these accounts.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

(i) Depreciation of property, plant and equipment

Depreciation is provided in the Accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.4.

(ii) Impairment of property, plant and equipment

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

1.20a Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2022-23 financial year

The Agency has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Agency's accounting periods beginning on or after 1 April 2023 or later periods, but which the Agency has not adopted. The Agency considers that these are not relevant or material to its operations.

1.20b Accounting standards, interpretations and amendments to published standards not yet effective

The Agency has considered those new Standards, interpretations and amendments to existing Standards which have been published but are not yet effective, nor adopted early for these Accounts. Other than outlined below, the Agency considers that these Standards are either not relevant or material to its operations.

Standard	IFRS 18 Presentation and Disclosure in Financial Statements
Effective date	January 2027
FReM application	Not before 2027-28
Description of revision	IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024, replacing IAS 1 Presentation of Financial Statements, and is effective for accounting periods beginning on or after 1 January 2027.
Comments	IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

1.20c Financial Reporting – future developments

The Agency has considered the accounting initiatives identified by HM Treasury and DoF covering potential changes and projects where standards, amendments or interpretations are in development. The Agency considers that these changes are not relevant or material to its operations.

2 Programme expenditure

	Note	2023-24 £000	2022-23 £000
Staff costs*			
Wages and salaries		7,053	6,713
Social security costs		755	718
Other pension costs		1,938	1,942
Total Staff costs		9,746	9,373
Purchase of goods and services			
Accommodation, maintenance and utilities		852	1,287
IT, communications and office services		650	556
Consumables, equipment and transport costs		1,601	1,552
Contracted out and managed services		768	732
Professional and consultancy services		122	148
Rentals under operating leases**	12.3	(110)	-
Staff related costs		253	190
Other		90	80
Auditor's remunerations		-	1
Total purchase of goods and services		4,226	4,546
Non-cash items:			
Loss on disposal of non-current assets		-	6
Decrease in impairment for trade receivables	9	(1)	-
Other non cash items**	3	(142)	-
Total Non-cash items		(143)	6
		4,083	4,552
Depreciation and impairment charges			
Property, plant and equipment	5	1,683	1,762
Intangible assets	6	456	441
Revaluation of non-current assets	5, 6	12	(20)
Total Depreciation and impairment charges		2,151	2,183
Provisions expense	11	(6)	-
Finance expense		8	(98)
Programme expenditure excluding notionals		15,982	16,010
Audit notional costs		21	21
Other notional costs		7	31
Total notional costs		28	52
Total Programme expenditure		16,010	16,062

* Further analysis of Staff costs is located in the Staff Report within the Accountability Report.

** 2023-24 rentals under operating leases includes an accrual reversal of £110k for the period August 2021 to March 2022 and other non cash items includes a reduction of £142k for the period April 2022 to March 2023 relating to a lease modification, see note 12 for further information.

3 Summary of non-cash costs

	Note	2023-24 £000	2022-23 £000
Purchase of goods and services	2	-	6
Other non cash items	2	(143)	-
Notional costs	2	28	52
Depreciation and impairment charges	2	2,151	2,183
Provisions expense	11	(6)	-
Finance expense	11	5	(100)
Total Non-cash Costs		2,035	2,141

* Other non cash items relate to a lease reduction at £142k for the period April 2022 to March 2023, see note 12 for further information.

4 Income

In the periods set out below, only one customer accounted for greater than 10% of the Agency's total revenues.

	2023-24 £000	2022-23 £000
Revenue from contracts with customers		
Police Service of Northern Ireland	10,314	10,325
Intra-departmental income	730	730
Other public sector customers	238	377
Non-public sector customers	51	21
Total operating income	11,333	11,453

5 Property, plant and equipment

	Land	Buildings	Vehicles Plant & Machinery	IT	Assets under Construction	2023-24 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2023	300	8,845	20,150	2,649	1,056	33,000
IFRS 16 Adjustment*	-	(118)	-	-	-	(118)
Additions	29	264	516	120	703	1,632
Disposals	-	-	(444)	(116)	-	(560)
Transfers and reclassification	-	-	-	-	-	-
Revaluation released to SoCNE	-	-	(6)	(6)	-	(12)
Revaluation	-	160	(1,437)	-	-	(1,277)
At 31 March 2024	329	9,151	18,779	2,647	1,759	32,665
Depreciation						
At 1 April 2023	-	1,234	10,278	1,828	-	13,340
Charged in year	1	262	1,358	63	-	1,684
Disposals	-	-	(444)	(116)	-	(560)
Transfers and reclassification	-	-	-	-	-	-
Revaluation released to SoCNE	-	-	(1)	-	-	(1)
Revaluation	-	(1,277)	(2,533)	(1)	-	(3,811)
At 31 March 2024	1	219	8,658	1,774	-	10,652
Carrying amount at 31 March 2024	328	8,932	10,121	873	1,759	22,013
Carrying amount at 31 March 2023	300	7,611	9,872	821	1,056	19,660
Asset financing:						
Owned	300	8,674	10,121	873	1,759	21,727
Financed Leased	28	258	-	-	-	286
Carrying amount at 31 March 2024	328	8,932	10,121	873	1,759	22,013

* Reduction for the period April 2023 to January 2024 relating to a lease modification, see note 12 for further information.

A full independent valuation of buildings was carried out by the Land and Property Services at 31 December 2023 in accordance with the Valuation Standards (8th edition) of the Royal Institution of Chartered Surveyors. The valuation was on a Depreciated Replacement Cost basis. Property, plant and equipment are adjusted to their current value each year by reference to the appropriate indices compiled by the Office for National Statistics. The Agency owns all of its assets except for one finance lease and has no PFI contracts.

5 Property, plant and equipment (continued)

	Land	Buildings	Vehicles Plant & Machinery	IT	Assets under Construction	2022-23 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2022	300	7,842	18,460	1,949	549	29,100
IFRS 16 Leases opening adjustment	-	330	-	-	-	330
Additions	-	60	178	678	507	1,423
Disposals	-	-	(407)	(13)	-	(420)
Transfers and reclassification	-	-	-	-	-	-
Revaluation released to SoCNE	-	-	1	3	-	4
Revaluation	-	613	1,918	32	-	2,563
At 31 March 2023	300	8,845	20,150	2,649	1,056	33,000
Depreciation						
At 1 April 2022	-	763	8,487	1,768	-	11,018
Charged in year	-	404	1,317	41	-	1,762
Disposals	-	-	(400)	(13)	-	(413)
Transfers and reclassification	-	-	-	-	-	-
Revaluation released to SoCNE	-	-	-	2	-	2
Revaluation	-	67	874	30	-	971
At 31 March 2023	-	1,234	10,278	1,828	-	13,340
Carrying amount at 31 March 2023	300	7,611	9,872	821	1,056	19,660
Carrying amount at 31 March 2022	300	7,079	9,973	181	549	18,082
Asset financing:						
Owned	300	7,461	9,872	821	1,056	19,510
Financed Leased	-	150	-	-	-	150
Carrying amount at 31 March 2023	300	7,611	9,872	821	1,056	19,660

6 Intangible assets

	Software Licences	Software	2023-24 Total
	£000	£000	£000
Cost or valuation			
At 1 April 2023	260	4,681	4,941
Additions	-	77	77
Disposals	(9)	(2)	(11)
Transfers and reclassifications	-	-	-
Revaluation released to SoCNE	-	(1)	(1)
Revaluation	1	(19)	(18)
At 31 March 2024	252	4,736	4,988
Amortisation			
At 1 April 2023	211	2,371	2,582
Charged in year	13	443	456
Disposals	(9)	(2)	(11)
Transfers and reclassifications	-	-	-
Revaluation released to SoCNE	-	-	-
Revaluation	-	(13)	(13)
At 31 March 2024	215	2,799	3,014
Carrying amount at 31 March 2024	37	1,937	1,974
Carrying amount at 31 March 2023	49	2,310	2,359
Asset financing:			
Owned	37	1,937	1,974
Carrying amount at 31 March 2024	37	1,937	1,974

Intangible assets relate to software and licences that are adjusted to their current value each year by reference to appropriate indices compiled by the Office for National Statistics.

6 Intangible assets (continued)

	Software Licences	Software	2022-23 Total
	£000	£000	£000
Cost or valuation			
At 1 April 2022	258	4,526	4,784
Additions	-	(13)	(13)
Disposals	(3)	(2)	(5)
Transfers and reclassifications	-	-	-
Revaluation released to SOCNE	-	37	37
Revaluation	5	133	138
At 31 March 2023	260	4,681	4,941
Amortisation			
At 1 April 2022	196	1,866	2,062
Charged in year	16	425	441
Disposals	(3)	(2)	(5)
Transfers and reclassifications	-	-	-
Revaluation released to SOCNE	-	19	19
Revaluation	2	63	65
At 31 March 2023	211	2,371	2,582
Carrying amount at 31 March 2023	49	2,310	2,359
Carrying amount at 31 March 2022	62	2,660	2,722
Asset financing:			
Owned	49	2,310	2,359
Carrying amount at 31 March 2023	49	2,310	2,359

7 Financial instruments

As the cash requirements of the Agency are met substantially through either income from other government bodies or the estimates process, the Agency is not exposed to any material credit or liquidity risk. Other than financial assets and liabilities which are generated by day-to-day operational activities the Agency holds no financial instruments. The Agency is not exposed to any material foreign exchange risk and substantially all invoices are paid in sterling.

8 Cash and cash equivalents

	2023-24	2022-23
	£000	£000
Balance at 1 April	(331)	(100)
Net changes in cash and cash equivalent balances	274	(231)
Balance at 31 March	(57)	(331)

The following balances at 31 March are held at:

	2023-24	2022-23
	£000	£000
NI banking pool	(57)	(331)
Balance at 31 March	(57)	(331)

9 Trade receivables, financial and other assets

Amounts falling due within one year	2023-24	2022-23
	£000	£000
Trade receivables	3	59
Other receivables	1	2
Prepayments and accrued income	601	535
Total Amounts falling due within one year	605	596

Trade receivables are stated net of the following impairment:

	2023-24	2022-23
	£000	£000
Balance at 1 April	1	1
Increase in impairment	-	-
(Decrease) in impairment	(1)	-
Balance at 31 March	-	1

10 Trade payables, financial and other liabilities

	Note	2023-24 £000	2022-23 £000
Amounts falling due within one year			
Bank overdraft	8	57	331
VAT payable		24	36
Trade payables		169	73
Other payables		727	795
Accruals and deferred income		2,188	2,191
Current part of lease liabilities	12	49	332
Total amounts falling due within one year		3,214	3,758
Amounts falling due after one year			
Leases	12	247	-
Total amounts falling due after one year		247	-
Total amounts falling due		3,461	3,758

11 Provisions for liabilities and charges

	Injury Award 2023-24 £000	Legal Claims 2023-24 £000	Total 2023-24 £000	Injury Award 2022-23 £000	Legal Claims 2022-23 £000	Total 2022-23 £000
Balance at 1 April	212	294	506	322	294	616
Provided in the year	-	-	-	-	-	-
Provisions not required written back	(6)	-	(6)	-	-	-
Provisions utilised in the year	(11)	-	(11)	(10)	-	(10)
Borrowing costs	5	-	5	(100)	-	(100)
Balance at 31 March	200	294	494	212	294	506

Analysis of expected timing of discounted flows

	2023-24 £000	2022-23 £000
Not later than one year	304	304
Later than one year and not later than five years	41	38
Later than five years	149	164
Balance at 31 March	494	506

Injury awards

All benefits payable under the Civil Service Injury Benefit Scheme (Northern Ireland) relating to FSNI are charged to FSNI by Civil Service Pensions (Northern Ireland) on a monthly basis. The allowance is payable to the former employee for life. An estimated life expectancy of 86 years has been applied. Provision is made for the costs of providing injury awards to employees based on the current number of injury awards, and also on estimated life expectancy of these pensioners.

Legal Claims

The litigation provision relates to claims against the Agency and reflects all known claims where it is considered that it is probable that the claim will be successful and the amount can be reliably estimated. The timing of the settlement of claims depends on the circumstances of each case.

Other Legal Issues

The CoA judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2023-24 Holiday Pay provision has been estimated by HR and covers the period from November 1998 to 31 March 2020. There are still some significant elements of uncertainty around this estimate for a number of reasons:

- Outstanding legal advice now required following the Supreme Court judgment;
- Lack of accessible data for years previous to 2011; and,
- Ongoing negotiations with Trade Unions and their legal representatives.

12 Leases – Right of use assets

The Agency's lease contracts comprise leases of land and operational buildings.

12.1 Quantitative disclosures around right of use assets

	Buildings	Land	Total
	£000	£000	£000
Right of use assets			
As at 1 April 2023	150	-	150
IFRS16 adjustment*	(118)		(118)
Additions in period	264	29	293
Depreciation expense	(38)	(1)	(39)
As 31 March 2024	258	28	286

*In 2023-24 the Agency received a rent reduction from £178k to £35k per annum back dated to August 2021 due to a structural roofing issue with the main building. The lease reduction prior to the capitalisation of the lease in April 2022 was an accrual reversal in the SoCNE. The lease reduction from April 2022 to March 2023 was a non cash reduction in the SoCNE. The lease reduction from April 2023 to January 2024 is a reduction in the right of use asset as shown above.

12.2 Quantitative disclosures around lease liabilities

	2023-24	2022-23 Restated*
	£000	£000
Buildings		
No later than one year**	55	332
Later than one year and no later than five years	189	-
Later than five years	63	-
	<u>307</u>	332
Less interest element*	(40)	-
Present value of obligations	<u>267</u>	332
Land		
No later than one year	6	-
Later than one year and no later than five years	20	-
Later than five years	7	-
	<u>33</u>	-
Less interest element	(4)	-
Present value of obligations	<u>29</u>	-
Total present value of lease obligations	<u>296</u>	332
Current portion	49	332
Non-current portion	247	-
	<u>296</u>	332

* 2022-23 restatement relates to a rounding amendment

** Accrued lease payments are included in no later than one year

12.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2023-24	2022-23
	£000	£000
Operating lease over accrual relating to 2021-22	(110)	-
Finance lease reduction relating to 2022-23	(142)	-
Expenses related to short term leases	-	-
Expense related to low value asset leases (excluding short term leases)	-	-
	(252)	-

12.4 Quantitative disclosures around cash outflow for leases

	2023-24	2022-23
	£000	£000
Total cash outflow for lease	68	(1)

13 Capital commitments

	2023-24	2022-23
	£000	£000
Contracted capital commitments at 31 March not otherwise included in these Accounts:		
Property, plant and equipment	57	127
Intangible assets	-	-
	57	127

14 Other financial commitments

The Agency has not entered into any other non-cancellable contracts at 31 March 2024 (31 March 2023: £Nil).

15 Contingent liabilities disclosed under IAS 37

The Agency does not have any contingent liabilities.

16 Related party transactions

FSNI is an Executive Agency of the DoJ. During the year, the Agency had various material transactions with the State Pathologist's Department (part of the DoJ Core Department) and NI Courts and Tribunals Service (an Executive Agency within the Department).

The Agency also had material transactions with the PSNI for which the DoJ is regarded as the parent Department. In addition, the Agency has had various material transactions with other government departments and other central government bodies. Most of these transactions have been with the PPS and HMRC.

No Leadership Board member, key manager or other related parties has undertaken any material transactions with the Agency during the year.

17 Third party assets

FSNI did not hold any third party assets during 2023-24 (2022-23: Nil).

18 Events after the reporting period

There were no events after the reporting period that required disclosure.

Date authorised for issue

The Accounting Officer authorised these financial statements for issue on 1 July 2024.

Glossary of abbreviations

A&RAC - Audit and Risk Assurance Committee
BAR - Business Appointment Rules
C&AG - Comptroller and Auditor General
CARE - Career Average Revalued Earnings
CCM - Cost Cap Mechanism
CETV - Cash Equivalent Transfer Value
CJINI - Criminal Justice Inspectorate Northern Ireland
CJS - Criminal Justice System
CM - Case Management
CoA - Court of Appeal
CPI - Consumer Price Index
CPR - Composite Project Register
CSP - Civil Service Pensions
DAERA - Department of Agriculture, Environment and Rural Affairs
DCU - Deferred Choice Underpin
DEL - Departmental Expenditure Limit
DfC - Department for Communities
DNA - Deoxyribo Nucleic Acid
DoF - Department of Finance
DoH - Department of Health
DoJ - Department of Justice
DoRs - Director of Reporting Services
DPA - Data Protection Act
DUI - Driving under the influence
ECNI - Equality Commission for NI
EEI – Employee Engagement Index
EFDNI - Employers for Disability NI
ETS - Extensions to Scope
FINDS - Forensic Information Databases Services
FReM - Financial Reporting Manual
FSNI - Forensic Science Northern Ireland
FSPB - Forensic Services Programme Board
FSR – Forensic Science Regulators
FSS – Forensic Services Strategy

GAD - Government Actuary's Department
GDPR - General Data Protection Regulation
GIAS - Group Internal Audit Services
GIS - Guaranteed Interview Scheme
H&S - Health and Safety
HM - His Majesty
HMRC - His Majesty's Revenue and Customs
HR - Human Resources
HRMS - High Resolution Mass Spectrometry
IAS - International Accounting Standard
ICT - Information and Communications Technology
IFRS - International Financial Reporting Standard
IJD - International Job Shadow Day
ILAC - International Laboratory Accreditation Cooperation
ISO 17025:2017 - General Requirements for the Competence of Testing and Calibration Laboratories Standard
IT - Information Technology
KNIB - Keep NI Beautiful
KPI - Key Performance Indicator
LB - Leadership Board
LCM - Legislative Consent Motion
LGBTQ+ - lesbian, gay, bisexual, transgender, queer (or sometimes questioning), and others
MI - Management Information
MoU - Memorandum of Understanding
MPMNI - Managing Public Money Northern Ireland
MSER - Manufacture and Storage of Explosives Regulations
NED - Non Executive Director
NFI - National Fraud Initiative
NI - Northern Ireland
NIAO - NI Audit Office
NICJS - NI Criminal Justice System
NICS - NI Civil Service
NICSHR - NI Civil Service Human Resources
NICTS - NI Courts and Tribunals Service
NISRA - NI Statistics & Research Agency
OPONI - Office of the Police Ombudsman for Northern Ireland
PCSPS - Principal Civil Service Pensions Schemes

PPS - Public Prosecution Service
PSNI - Police Service of Northern Ireland
PSP&JO - Public Service Pensions and Judicial Offices
QMS - Quality Management System
RTC - Road Traffic Collisions
RTTCWG - Report to Those Charged with Governance
SCAPE - Superannuation Contributions Adjusted for Past Experience
SCS - Senior Civil Servants
SMT - Senior Management Team
SoCNE - Statement of Comprehensive Net Expenditure
SPD - State Pathologist's Department
The Agency - Forensic Science Northern Ireland
UK - United Kingdom
UKAS - United Kingdom Accreditation Service
VAT - Value Added Tax
WEEE - Waste Electrical and Electronic Equipment
WMS - Written Ministerial Statement



**Forensic
Science**
Northern Ireland



An agency of:

Department of

Justice

An Roinn Dlí agus Cirt

Máinnystrie O tha Laa

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