



Northern Ireland Museums Council
**Annual Report &
Financial Statements**

2016/2017

**Tha Cooncil o Norlin Airlann
Museums Accoont o Ilka Year**

Comhairle Iarsmalann Thuaisceart
Eireann Tuarasail Bhliantuil
& Raitis Airgeadais



Northern Ireland Museums Council

Financial statements for the year ended 31 March 2017

Registered Company Number: NI027735

Charity Registration Number: 101873

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Directors and advisors

Directors

Prof. E Crooke (Chair)
Councillor R Burgess (Vice-Chair)

Mr N Armstrong
Mr P Barr (resigned 26th September 2016)
Ms J Clarke
Dr R Coulter
Mr B Crothers (appointed 13th September 2016)
Ms R Doherty
Ms C Doran (resigned 13th September 2016)
Councillor J Gray (resigned 13th December 2016)
Mr C Harkness (resigned 13th December 2016)
Mr R Hegarty
Councillor A D McIntyre (appointed 2nd April 2017)
Mr R Morton

Audit Committee

Mr P Barr
Prof. E Crooke
Mr C Harkness
Mr R Morton

Grant Committee

Mr N Armstrong
Councillor R Burgess
Dr R Coulter
Ms R Doherty
Mr R Hegarty

Planning Committee

Councillor R Burgess
Ms J Clarke
Dr R Coulter
Prof E Crooke
Ms R Doherty

Staffing Committee

Mr N Armstrong
Prof. E Crooke
Ms R Doherty
Mr R Morton

Secretary

Mr C Bailey (retired 1 June 2017)

Registered Office

153 Bangor Road
Holywood
Co Down
BT18 0EU

Accounting Officer

Ms K Thomson

Principal Office

153 Bangor Road
Holywood
Co Down
BT18 0EU

Charity Registration Number

101873

Directors and advisors (continued)

Professional Advisors

Auditors

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers

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

Solicitors

Pinsent Masons
1 Lanyon Place
Belfast
BT1 3LP

Chair's statement

One of the most important initiatives of this year was *Playful Museums*, which succeeded in bringing the museum experience to over 6,000 young people and those who care for them. Through storytelling to music, crafts and play we celebrated the wonderful resources and imagination of our local and independent museums. In partnership with our member museums, we demonstrated the value of leadership, innovation and creativity. For participants the legacy of the project is clear: 'So child Friendly. A wonderful reason to visit this museum and we will definitely be back'; and another 'It would be great to have something like this again. It's always good to be taking the kids to see new places and it allowed me a chance to enjoy the museum for myself too'.

Playful Museums fosters the high level of visitor engagement and participation underpinning the operation of museums in Northern Ireland – an activity built upon years of good practice and support from NIMC and allied organisations. It is these important connections that demonstrate the valued and essential role NIMC plays in the museum landscape and places us in a strong position within the current Arm's Length Body review. As a Board we look forward to engaging with our colleagues in the Department for Communities (DFC) to ensure that NIMC, and its highly effective team, continues to support its members and museums at the very highest level.

Perhaps the most significant moment in 2017 was the retirement of Chris Bailey, NIMC Director. The local and independent museum sectors, as well as immediate colleagues, were very fortunate over the past 16 years to have Chris leading NIMC. A master of his work – he brought a clear vision to the sector with an approach based on excellence and creativity. In the years I have served on the NIMC Board as university representative, and now as Chair, I have witnessed Chris's clear-headed determination as he has navigated the running of the Council and the various demands placed both on him as Director and the NIMC team as a whole. Over those years NIMC has led the field in training and skills development, learning, audience research, as well as standards guidance and information. We wish Chris well in his retirement from NIMC and, with the strong team we have around us, look forward to building on his legacy for the good of NIMC and its membership.



Prof Elizabeth Crooke
Chairperson

Report of the Directors for the year ended 31 March 2017

The Directors of the Northern Ireland Museums Council, for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2017.

Northern Ireland Museums Council

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

In pursuit of these aims the Council's main objectives are:

- To assist museums in Northern Ireland to improve standards of collections care;
- To assist museums in Northern Ireland to improve the range and quality of services to the public;
- To improve the status and standing of museums;
- To promote a coherent framework of museum provision in Northern Ireland; and
- To operate the Council efficiently, effectively and economically.

The Council's functions include the following:

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

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

With this remit, and through these aims, Northern Ireland Museums Council plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the current Programme for Government Priorities and the Departmental priorities of promoting social and economic equality, tackling poverty and social exclusion, through allocating resources across areas of the perceived greatest objective need, and seeking excellence across the culture, arts and leisure sectors. For museums these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of programmes, activities and resources with the intent of tackling poverty and social exclusion.

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

Northern Ireland Museums Council's work is structurally aligned with the Policy's four strategic priorities, namely;

- Developing Audiences,
- Education and Learning,
- Collections Development, Care, Management and Use, and
- Infrastructure, Investment and Resources.

Report of the Directors for the year ended 31 March 2017 (continued)

2016-2017 Performance

Collections Care, Management and Use

Grant Programmes

The Accredited Museum Grant Programme is open to museums which are recognised under the Museum Accreditation Scheme through which they may seek grant support for projects aimed at enhancing the standards of collections care and management and improving public access to museum collections by way of advancing the goals of the Northern Ireland Museums Policy. The following grants were made during 2016-17:

Andrew Jackson and US Rangers Museum	US Rangers Gallery Refurbishment	£5,409.65
Armagh County Museum	Engaging Younger Audiences	£414.00
Armagh Public Library	Care and Conservation	£596.00
Ballycastle Museum	Big Houses Conservation Project	£3,250.00
F E McWilliam Gallery and Studio	Mobile Art Trolley	£556.81
F E McWilliam Gallery and Studio	Conservation of Archival Materials	£1,895.00
Flame Gasworks Museum	Digitisation of gasworks drawings	£1,360.00
Inniskillings Museum	Crimean War Prints Rescue Project	£788.55
Irish Linen Centre and Lisburn Museum	Museum Standard Mannequins	£897.00
Irish Linen Centre and Lisburn Museum	Restoration of Portrait	£845.00
Mid-Antrim Museum	Painting Pictures in my Mind	£2,870.00
Mid-Antrim Museum	Conservation and Digitisation of Photographs	£1,583.00
Milford House Collection	Collection Development and Representation	£300.00
Milford House Collection	Collection Development and Improvement	£800.00
Newry and Mourne Museum	Conservation of Archival Items	£1,610.05
Newry and Mourne Museum	Conservation of Photographs and Documents	£1,621.10
Newry and Mourne Museum	Merchant Town Project	£2,340.00
Police Museum	Environmental Monitoring Equipment	£523.00
Railway Preservation Society of Ireland	Oil Wagon 682	£2,614.99
Total		£30,274.15

Acquisition Fund

This Fund is a vital means of helping local museums develop their collections through providing grant assistance towards the acquisition of objects. In so doing the Fund ensures that valued aspects of the common heritage are preserved in perpetuity. During the course of the year, the following grants were made:

Newry and Mourne Museum	Two Portraits by Margaret Clarke	£1,000.00
National Trust - Florence Court	Chestnut Hunter in Stable by Samuel Spode	£937.00
Total		£1,937.00

Report of the Directors for the year ended 31 March 2017 (continued)

Case Studies

As a primary means of promoting good practice, Northern Ireland Museums Council gathered information on a variety of projects undertaken by local museums, making it publically available through the website in the form of ‘case studies’. See www.nimc.co.uk/what-we-do/

Developing Audiences

Playful Museums

With a grant support from the Heritage Lottery Fund, Beth Fraser joined the Council as the Programme Coordinator of ‘Playful Museums’, a pilot project aimed at further stimulating museums’ engagement with the children under five years of age. Relationships were developed with delivery partners such as Playboard, Young at Art, Audiences NI, Play Resource and The Book Trust, and the participating museums built contacts with local nurseries, Sure Start groups and early years’ providers, such as Baby Sensory NI, artists, musicians and storytellers.

The project had three elements; the provision of training for museums staff, the development of programmes at five local museums, and the delivery of the Playful Museums Festival in February 2017 that involved 18 museums across Northern Ireland delivering events attended by more than 6,000 people.

It is anticipated that the pilot programme has laid the foundations for further development and work by museums with this age group, their parents and carers.

Older People

Dementia awareness training for local museum staff was delivered by the Alzheimer’s Society in April 2016, and a study trip to the Highlanes Gallery focusing on its dementia work was delivered in June 2016.

Following training through the Alzheimer’s Society, the Development Officer (Learning) is now a Dementia Friend Champion. Dementia Awareness training was provided to the Northern Ireland War Memorial, Craigavon Museum Service, F. E. McWilliam Gallery and Studio, Ulster Museum and in Armagh (with participants coming from Armagh County Museum, Armagh Public Library and Servite Priory Benburb).

NIMC has registered with the Alzheimer’s Society as working to become dementia friendly.

Dementia Awareness Week

During 2016-17 NIMC established partnerships with six museums – Mid-Antrim Museum, the Craigavon Museum Service, Fermanagh County Museum, F. E. McWilliam Gallery and Studio, Tower Museum and Armagh County Museum - to deliver a range of activities under the auspices of Dementia Awareness Week. Each participating museum received £250 of financial support towards the costs of their projects.

At the Mid-Antrim Museum, for instance, activities brought together groups of people from six care homes to participate in a programme entitled ‘Painting Pictures in my Mind’, which focused on dance styles of the past. Similarly, Fermanagh County Museum organised two reminiscence workshops with the local Alzheimer’s groups that took the music of the WWII period as its theme. Activities at other participating museums included gallery tours and reminiscence events, together with skills workshops for museum staff. All participating museums have indicated that they intend continuing this type of work within their future programmes.

Report of the Directors for the year ended 31 March 2017 (continued)

Visitor Profiling

Continuing the work initiated in the previous year through the partnership with AudiencesNI, Northern Ireland Museums Council worked with the five museums involved in this pilot programme which sought to complete an initial profiling of visitors, to develop an associated methodology and to gain an understanding of the motivations and barriers that impact on visitors and users. The project was completed in June 2016, with the associated report, together with recommendations on future activity, is available through the Council's website at www.nimc.co.uk/research-and-publications/

Website and Social Media

The Northern Ireland Museums Council continued to provide comprehensive information about all Accredited museums in Northern Ireland through its website. The site also allows local museums to upload details of their forthcoming events programmes, and it carries details of the education and learning programmes on offer. This service is provided in response to an identified barrier for non-participation in museum activities being a lack of information and awareness concerning museum programmes.

It is supplemented through the public having the option to subscribe to a monthly newsletter which highlights and details museum activities and admission policies and through the Council's Facebook and Twitter feeds.

Education and Learning

Learning

Northern Ireland Museums Council continues to work with staff at local museums to raise the standard of the learning and education experiences provided, to develop capacity and to increase awareness of the programmes that local museums offer.

During the course of the year particular assistance was given to five museums in this regard, namely;

- Armagh County Museum - to develop activities to engage those living with dementia, and design a workshop for nursery school aged children based around the natural history collection.
- HMS Caroline - on making Curriculum links and designing learning workshops and trails for KS 2 pupils. Training was provided to front of house guiding staff on how to work with schools and pupils and provide an engaging learning experience.
- Northern Ireland War Memorial - on development of Learning Programme.
- FE McWilliam Gallery, Craigavon Museum Service and NI War Memorial – where Dementia Awareness sessions were delivered to staff and volunteers.

Northern Ireland Museums Council maintained a publicly accessible database of all local museum education programmes related to delivering aspects of the four Key Stages of the curriculum. This information is available at www.nimc.co.uk/schools-and-learning/

Training

The training Northern Ireland Museums Council provides is a fundamental component in ensuring that the staff and volunteers at museums have access to opportunities for continuous professional development. During 2016-17 the Council presented fourteen training courses:

Report of the Directors for the year ended 31 March 2017 (continued)

- Wellbeing and Museums
- Child Development training,
- Documentation essentials
- Study trip to Highlanes Gallery
- Spilling the Beans
- Storytelling with Libraries NI
- Caring for Objects
- Intergenerational Practice and Age
- Storytelling
- Identifying Textiles,
- Craft
- Evaluation
- Reaching your audience and social media
- Working with under 5's in Museums

In total 202 museum staff and volunteers attended training, with a 97% satisfaction rating being achieved.

Infrastructure and Resources

Museum Accreditation

Northern Ireland Museums Council administers the UK-wide Museum Accreditation Scheme for local museums in Northern Ireland, which assesses a museum's performance in relation to the health of its governance and organisation, its collections management, and its visitor facilities and user services. During the course of 2016-17 the Council's staff provided ongoing support to the 41 local museums recognised under the scheme.

Museum Forum

The aim of the Museum Forum is to allow those working in the museum sector, either professionally or in a voluntary capacity, to investigate issues pertinent to their work. In 2016-17 two meetings were organised by the Northern Ireland Museums Council. One examined visitor profiling for museums, drawing on the work of the Bath Museum Partnership. The other focused on the outcomes and opportunities arising from the Playful Museum pilot programme.. The associated papers are available through the website at www.nimc.co.uk

Mapping Trends

Every five years the Northern Ireland Museums Council undertakes a survey of the Accredited local museums in Northern Ireland. The Mapping Trends survey captured information on the governance, financial performance, staffing, collections management, audience development and marketing activity, and visitor facilities, and the education and learning programmes on offer. The associated report was published in May 2016 and can be accessed at www.nimc.co.uk/research-and-publications/

Advice and Information

The standing information service provided by the Council continued to be heavily used during 2016-17, with guidance on a number of new museum and interpretation centre proposals being to the fore. Notably prominent also were enquiries from the sector and the public concerning funding sources, museum ethics, Museum Accreditation and other standards, conservation and conservators, loans, museum and heritage strategies, display and exhibition interpretation and documentation.

Report of the Directors for the year ended 31 March 2017 (continued)

Two further Guidance Documents were compiled during the year. The first concerned Hazardous Collections and highlighted what sorts of artefacts and collections can pose the greatest risks to health for museum staff and those working with collections. The second provides guidance on the use of Storytelling within museums. Both are published on the web site.

Governance and Accountability

In line with the requirement and guidance provided, the Northern Ireland Museums Council has reported in full on the governance of the company during 2016-17 through the Governance Statement which follows.

Northern Ireland Museums Council operates in a transparent manner, with the Council's website carrying information on the company and the Board of Directors, including the minutes of the meetings of the Board available at www.nimc.co.uk/about-us/governance/

As a membership organisation, Northern Ireland Museums Council is responsive to the sector, providing leadership and advocacy in order to advance its interests. It liaises with the membership during the course of each year and the Board of Directors reported to the Council's membership at the Annual General Meeting held in September 2016. Details of the membership are provided in a separate section which follows.

Directors who served during the year were as follows:

Prof. E Cooke
Councillor R Burgess
Mr N Armstrong
Mr P Barr (resigned 26th September 2016)
Ms J Clarke
Dr R Coulter
Mr B Crothers (appointed 13th September 2016)
Ms R Doherty
Ms C Doran (resigned 13th December 2016)
Councillor J Gray (resigned 13th December 2016)
Mr C Harkness (resigned 13th December 2016)
Mr R Hegarty
Mr R Morton

Company Secretary

Mr Chris Bailey (retired 1st June 2017)

Statement of Directors' Responsibilities

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

- Northern Ireland Museums Council is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;

Report of the Directors for the year ended 31 March 2017 (continued)

- proper records are maintained and financial information used by the Council or used for publication is reliable;
- and, that Northern Ireland Museums Council complies with relevant laws and regulations.

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

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

In preparing the annual report and financial statements of the Northern Ireland Museums Council, the Directors have adopted the provisions of the Charities SORP Financial Reporting Standard 102.

Financial Review

It is the view of the Board of Directors that the Northern Ireland Museums Council operated prudently and effectively within the parameters of the financial resources which were available to it. The Board formally monitors the financial position of the Council at least on a quarterly basis, at its scheduled meetings, the Minutes of which are published on the Council's web site.

Northern Ireland Museums Council operates without cash reserves and both the Department for Communities and the Heritage Lottery Fund, as the current major funders of the Council, are aware of this position.

Mindful of the requirements of Managing Public Money NI, the Council operates on the basis of not drawing down cash resources from its funders in advance of need. However, to facilitate business needs Northern Ireland Museums Council arranged advance payments of the grant from the Heritage Lottery Fund.

Plan for the Future

The Board of Directors of the Northern Ireland Museums Council has agreed the key components of its planned activity for 2017-18, which aim to advance the goals of the Northern Ireland Museums Policy and address the identified Statutory and Public Policy Obligations and Departmental Priorities. These include the delivery of:

- Support to local museums through two grant programmes – the Accredited Museum Grant Programme and the Acquisition Fund;
- Guidance and support to local museums regarding the revised Museum Accreditation Scheme;
- Advice and information to the heritage sector and the public generally;
- Continuous professional development for those working and volunteering in the sector;
- Assistance to local museums in developing learning programmes;
- Devising plans to address issues concerning collections storage, security and documentation at local museums;
- Examining audience development matters including transport for school visits to museums and the establishment of a 'Museum Day'
- A comprehensive guide to the services and activities of local museums across Northern Ireland.

In line with its statutory obligations under Section 75 of the Northern Ireland Act 1998, Northern Ireland Museums Council has an Equality Scheme and Disability Action Plan in place, agreed by the Equality Commission, which sets out how the Council will meet its associated duties.

Report of the Directors for the year ended 31 March 2017 (continued)

Personnel matters

The Staff Committee oversees the personnel matters of the Council. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters directly by management. The Council has adopted procedures for the annual evaluation of staff performance and appraisal and for the upward feedback for senior management and Directors.

The Council operates a number of detailed policies in relation to personnel matters including:

- Equal Opportunities;
- Health and Safety;
- Harassment in the Workplace;
- Grievance; and
- Whistleblowing.

In accordance with the Equal Opportunities policy, Northern Ireland Museums Council has long established fair employment practices in the areas of recruitment, selection, retention and training of staff.

Political and Charitable Donations

Northern Ireland Museums Council made no political or charitable donations during the year.

Auditors

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

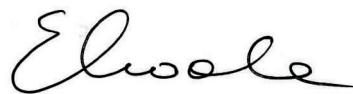
Consequent to The Companies (Public Sector Audit) Order (Northern Ireland) 2008, the Council's accounts are audited through the Northern Ireland Audit Office by the Comptroller and Auditor General.

By order of the Board



K Thomson
Accounting Officer

20th June 2017



E Crooke
Chair

20th June 2017

Remuneration and Staffing Report

Remuneration Policy

The Minister of Finance approves the pay remit for Senior Civil Service (SCS) staff. The SCS remuneration arrangements are based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance. In 2012, upon creation, there were 11 points on each scale. This was subsequently reduced to 10 points in 2014 and 9 points in 2015 to allow progression through the pay scales within a reasonable period of time.

Service contracts

service appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

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

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

Staff Profile, Remuneration (audited) and Sickness Absence

During 2016-17 the Northern Ireland Museums Council had six staff on payroll, and as at 31st March 2017 this comprised 2 male and 4 female (two of whom were on fixed-term contracts). The profile of the Directors of the Company at that date was 4 female and 5 male.

The staff costs of the Northern Ireland Museums Council during 2016-17 was as follows

	2017	2016
	£	£
Wages and salaries	160,138	142,522
Social security costs	12,395	8,646
Other pension costs	38,180	33,733
Redundancy costs	—	13,238
	210,713	198,139

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £9 (2016: £30).

The number of sick days reported in 2016-17 was 4.4 days/staff member, against a target of 6.5 days/person.

During 2016-17 the Northern Ireland Museums Council had no expenditure on consultancy, and had no off-payroll engagements as defined in the Public Expenditure System guidance promulgated by HM Treasury.

Remuneration and Staffing Report (continued)

Staff Policies

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

In particular, the Council:

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

All of the Northern Ireland Museums Council's policies are agreed by the Board of Directors and are accessible to all members of staff.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the senior management of Northern Ireland Museums Council.

Remuneration (including salary) and pension entitlements (audited)

	2016-2017					2015-2016				
	Salary £'000	Bonus payments £'000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1000)	Total £'000	Salary £'000	Bonus payments £'000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1000)	Total £'000
C Bailey Chief Executive	50-55	0	0	12	65-70	50-55	0	0	12	65-70
Band of Highest paid Officer's Total Remuneration										
Median Total										
Ratio										

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

Salary

“Salary” includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any gratia payments.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year which they become payable to the individual. There were no bonuses paid during the financial year.

Benefits in kind

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

Remuneration and Staffing Report (continued)

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/17 and related lump sum	Real increase in pension sum at age 60 and related lump sum	CETV at 31/3/17	CETV at 31/3/16	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
C Bailey Chief Executive	15 – 20 Plus lump sum of 50 - 55	0 – 2.5 Plus lump sum of 2.5 - 5	411	376	35

Staff pensions

The Principal Civil Service Pension Scheme (NI) (“PCSPS (NI)”) of which senior management are members, is an unfunded, multi-employer, defined benefit scheme, but Northern Ireland Museums Council is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the Department of Finance Superannuation and Other Allowances Resource Accounts as at 31 March 2017.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based ‘final salary’ defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality ‘money purchase’ stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the nuvos arrangement or they can opt for a partnership pension account. Nuvos 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 rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. alpha is also 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 rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

Remuneration and Staffing Report (continued)

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.

Employee contribution rates for all members for the period covering 1st April 2016 – 31st March 2017 are as follows:

Scheme Year 1st April 2016 to 31st March 2017

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 1 st April 2016 to 31 st March 2017	From 1st April 2016 to 31st March 2017
£0	£15,000.99	3.8%	4.6%
£15,001.00	£21,210.99	4.6%	4.6%
£21,211.00	£48,471.99	5.45%	5.45%
£48,472.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

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.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 14.7% (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).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **Classic**, **Premium**, and **Classic plus** and 65 for members of **nuvos**. The normal pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension arrangements can be found at the website www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni.

Remuneration and Staffing Report (continued)

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.



K Thomson
Accounting Officer

20th June 2017

Governance Statement for the year ended 31 March 2017

Introduction

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

Remit

The Northern Ireland Museums Council was established in 1993 by order of the then Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. The Council is not a Statutory Agency and does not carry out its functions on behalf of the Crown. However, for policy and administrative purposes, NIMC is classified as an executive non-departmental body (NDPB) of the Department for Communities, through which it received most of its funding.

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

Governance Framework

The Northern Ireland Museums Council is in compliance with the Code of Good Practice 2013, issued by the Department of Finance, formerly the Department of Finance and Personnel, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, the Council operated within its principles during the financial year 2016-17.

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

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

The Board reports to the Northern Ireland Museums Council membership at the Annual General Meeting, which is held in September each year.

Governance Statement for the year ended 31 March 2017

The Role of the Board and Governance Framework

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

- Establishes the overall strategic direction of Northern Ireland Museums Council within the determined policy and resources framework,
- Monitors the performance of the Council as it pursues its aims and objectives,
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds,
- Operates within the limits of its statutory authority and any delegated authority agreed with the Department, and in accordance with any other conditions relating to the use of public funds,
- Ensures full compliance with the Code of Practice on Access to Government Information,
- Takes account of the views and opinions of the Northern Ireland Museums Council membership in devising the work of the Council,
- Takes account of any guidance issued by the Department when reaching its decisions,
- Establishes a committee structure, including an Audit Committee, to assist in carrying out the work of the Council,
- Appoints and monitors the performance of the Council's Chief Executive, who also serves as Accounting Officer.

In carrying out these functions the Board usually meets four times a year, during March, June, September and December. The venue for these meetings alternates between the Northern Ireland Museums Council headquarters in Cultra and a place, usually a museum, outside Belfast. However, from time to time additional meetings of the Board are held to deal with extra-ordinary business.

Board members do not receive remuneration for their service to the Northern Ireland Museums Council.

A system of internal control is maintained which includes the formulation of policies and procedures relating to: fraud prevention, whistleblowing and the requirements of the Bribery Act 2010; financial planning, performance and procurement; the freedom of information and data management; and, risk management, business planning and performance. These, and other associated matters, are scrutinised by the Northern Ireland Museums Council Board at each of its meetings and are the focus of discussions at quarterly accountability meetings held with the Department for Communities.

In addition, the Northern Ireland Museums Council retains the services of a contracted company to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office.

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

The Work of the Board and its Committees

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

Governance Statement for the year ended 31 March 2017 (continued)

The Board may decide to delegate, where it has power to do so, responsibility for specified matters to Committees of the Board or individual members. The decisions and recommendations of Committees are recorded and presented to a meeting of the full Board for ratification or note.

Currently the Northern Ireland Museums Council Board has four Committees, each having a *Terms of Reference* agreed by the Board:

- Audit Committee – deals with the strategic processes of audit, risk, control and governance.
- Grant Committee – assesses the requests for grant assistance. (Decisions on the allocation of the Council's Acquisition Fund is delegated to the Chairman.)
- Planning Committee – focuses upon the corporate planning and business planning processes.
- Staff Committee – monitors the staff appraisal process and deals with strategic human resource matters.

The Board

The Board of the Northern Ireland Museums Council serves a three-year term, which for the current Board runs until the 2018 Annual General Meeting of the company.

During the year under review, the Board formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of members' attendance at meetings of the Board and its Committees during 2016-17, with the number of attendances being set against the total number of meetings which the member could have attended.

	Board		Committees	
	Actual	Possible	Actual	Possible
Neil Armstrong	2	5	3	3
Patrick Barr (resigned 26 th September 2016)	0	2	2	2
Robert Burgess	4	5	3	3
Jayne Clarke	2	5	0	0
Riann Coulter	5	5	0	2
Elizabeth Crooke	5	5	6	6
Ben Crothers (appointed 13 th September 2016)	2	4	0	0
Roisin Doherty	2	5	1	2
Ciaran Elizabeth Doran (resigned 13 th September 2016)	1	2	1	1
Janet Gray (resigned 13 th December 2016)	3	3	0	0
Clifford Harkness (resigned 13 th December 2016)	3	3	2	4
Roddy Hegarty	4	5	2	2
Robin Morton	3	5	5	5

Each year the Board agrees a Business Plan which sets out the actions, targets and the allocation of resources to be delivered in support of the Council's aims, the Programme for Government and the Northern Ireland Museums Policy. The draft plan was submitted to the Department for Communities no later than the 31st January each year. The Minister for Communities approved the Council's 2016-17 Business Plan on 11th July 2016.

The NIMC Board did not receive any Ministerial direction during 2016-17.

Governance Statement for the year ended 31 March 2017 (continued)

Standing agenda items for the quarterly meetings the Board include written reports from the Chief Executive on the performance against the Business Plan targets, the financial performance, and governance compliance. The minutes of the meetings of the Board are made public through the Council's web site www.nimc.co.uk.

Notable aspects of the business conducted by the Board during 2016-17 included; reviewing the Council's governance documents, grant support for museums, the delivery of 'Playful Museums' (a programme for children under 5 years), museum acquisition, the review of the arm's length bodies sponsored by the Department for Communities, museum sector trends, and the evaluation of the Council's services.

The Committees

The Council's Audit Committee met on four occasions during the year. Audit Committee meetings are attended by representatives of the Council's internal and external auditors. The Committee reports included the review of various policies and procedures and the active management of corporate risks through the close scrutiny of the Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors. During the year the Committee reviewed the Council's Complaints, Dignity at Work, Equal Opportunities, and the Grievance Policy and Procedures. The Committee reviewed its effectiveness using the Audit Committee Checklist, produced by the National Audit Office, concluding that the Committee was performing satisfactorily.

The Grant Committee met during September and December 2016, and March 2017, to assess the applications received from museums for support through the Accredited Museum Grant Programme. The Planning Committee met in May 2016 when it considered the Council's Business Plan for 2016-17, together with the associated budget, and the process for reviewing the services provided by the Council. The Staffing Committee met in February 2017 to determine the recruitment process for the post of Director.

Independent Assurance

The Comptroller and Auditor General certifies the Council's accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with United Kingdom. In July 2016 the Northern Ireland Audit Office provided the Northern Ireland Museums Council with its *Report to those Charged with Governance*. It made one recommendation, assessed at Priority 3. This related to the declarations of interest reported by members of the Board, and noted that one Company Director had not completed and signed a declaration of interest form since February 2015.

In February 2017 the Northern Ireland Museums Council Audit Committee considered the *Internal Audit Annual Report 2016-17* received from the Council's Internal Auditors, PricewaterhouseCoopers, which provided a 'satisfactory' rating and made one Priority 2 recommendation, relating to ensuring that the correct tax codes were applied when calculating staff salaries. The report also made two Priority 3 recommendations concerning the timely signing of income receipts and the classification of debtors and creditors.

Governance Statement for the year ended 31 March 2017 (continued)

Operation and Performance

Business Planning

During 2016-17 the Northern Ireland Museums Council delivered a Business Plan that was structured around the four pillars of the Northern Ireland Museums Policy - Collections Development, Care, Management and Use; Developing Audiences; Education and Learning; and, Infrastructure, Investment and Resources.

The Plan contained 12 actions. By the end of the year under review all actions were completed. Details of the achievements made during 2015-16 are set out in the Report of the Directors above.

Risk Management

A register of risks was drawn up in relation to the Business Plan 2016-17. Northern Ireland Museums Council identifies and evaluates risks to its business through its Audit Committee. The Committee received a quarterly risk assessment at each of its meetings, which identified the risk, how it was being manifest and managed, and an action plan for addressing the identified threat. Significant risks are escalated to the Board as and when it is deemed necessary.

Significant risks identified during 2016-17 included; the sustainability of the Council as a 'going concern', the potential failure to maintain effective financial and other control environment, not have the necessary staff complement to deliver aims and objectives, and a breakdown in business continuity. All risks were either treated or mitigating actions were implemented.

Financial Planning

The Northern Ireland Museum Council's key financial target is to operate within the allocated budget for the year. Upon Ministerial approval of the Council's Business Plan for 2016-17, the Department for Communities confirmed the budget allocation at £221,000 (of which £6,000 was received and accounted for in the 2015/16 year). The Department for Communities provided additional funding of £11,000 during the course of the year. Northern Ireland Museums Council operated within the stipulated resource ceiling during 2016-17.

Procurement

The Council maintains particular procedures regarding procurement. No issues concerning procurement occurred during the year. Northern Ireland Museums Council is committed to the prompt payment of bills for goods and services. The target for payment of bills is 10 days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, which found that 100% of the bills were paid within the stipulated timeframe. The comparative figure for 2015-16 was 100%.

Fraud

The Council maintains a policy and procedures relating to fraud prevention. In an analysis of fraud risk, general payments and those relating to grant assistance were identified as the highest risk elements. No fraud investigations were initiated or on-going during 2016-17.

Health and Safety

In line with the Council's Health and Safety policy and procedures various checks were undertaken during the year. No health and safety issues occurred during 2016-17.

Conflicts of Interest

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

Governance Statement for the year ended 31 March 2017 (continued)

Gifts and Hospitality

NIMC has a policy relating to Gifts and Hospitality. No gifts or hospitality were registered during the year under report.

Freedom of Information and Data Management

The Northern Ireland Museums Council received two Freedom of Information requests during 2016-17. One asked for information relating to the funding on ICT projects, and the other asked for details of funding provided by the Council during 2014-15. Both requests were answered in line with established procedures and within the set timeframes. In compliance with the requirements of the Data Protection Act 1998, the Council maintains an associated policy and procedures. No issues concerning data loss occurred during the year.

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of internal audit, comments made by the external auditors and other review agencies. In March 2016 an assessment of the Board's performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office. This examined the Board's understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

Quality of Information

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board are content with the quality of the information and data which they receive.

Conclusion

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



K Thomson
Accounting Officer

20th June 2017

Membership of the Northern Ireland Museums Council at 31 March 2017

The Northern Ireland Museums Council is a membership organisation. There are three categories of member, Museum Member, Supporting Member, and Associate Member. At 31 March 2017 the Council had 99 members (compared with 95 in 2015-16). Membership on behalf of many museums is held by their parent authority. The name of the museum is shown in brackets, where appropriate.

Museum Members

This class of membership is open to museums in Northern Ireland, which are recognised under the Museum Accreditation Scheme. Museum Members are entitled to advice, information, training and grant-aid.

- Antrim and Newtownabbey District Council (Museum at the Mill and Sentry Hill)
- Ards and North Down District Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, Craigavon Museum Service and F. E. McWilliam Gallery and Studio)
- Armagh Public Library
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum and Strabane Museum Service)
- Downpatrick and Co Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Flame: The Gasworks Museum of Ireland
- Garvagh Museum and Heritage Centre
- Inniskillings Museum
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson & US Rangers Museum, Carrickfergus Museum, Larne Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial
- Police Museum
- Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- Royal Ulster Rifles Museum
- The National Trust (Ardress House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Springhill)
- The Somme Association (Somme Heritage Centre)

Supporting Members

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

There are no such members currently.

Membership of the Northern Ireland Museums Council at 31 March 2017 (continued)

Associate Members

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

- Apprentice Boys Memorial Hall
- BBC NI Community Archive
- Bloody Sunday Trust – Museum of Free Derry
- Community Relations Council
- Edenderry Community Museum Project
- Grand Orange Lodge of Ireland
- Headhunter's Barbershop and Railway Museum
- Healing Through Remembering
- Linen Hall Library
- Monaghan County Museum
- Mr Adam Bell
- Mr Charles Watts
- Mr Colin Donelly
- Mr Damien Maddalena
- Mr Ian Wilson
- Mr Michael Turbett
- Mr Ron Carson
- Mr Sean Madden
- Ms Amelia Deehan
- Ms Ashleigh Kirkpatrick
- Ms Briony Widdis
- Ms Ciaran Elizabeth Doran
- Ms Catherine Boyle
- Ms Celestina Sassu
- Ms Clare Ablett
- Ms Cynthia Waddell
- Ms Donna Docherty
- Ms Eleanor Brown
- Ms Eleanor Byatt
- Ms Gemma Reid
- Ms Gemma Farry
- Ms Helen Lanigan Wood
- Ms Isabel Apsley
- Ms Joan Thompson
- Ms Joanne Glassett
- Ms Louise Rice
- Ms Mairaid Quinn
- Ms Maria Magill
- Ms Melanie Campbell
- Ms Rachel Radcliffe
- Ms Sandra Baillie
- Ms Yvonne Kelly

**Membership of the Northern Ireland Museums Council at 31 March 2017
(continued)**

Associate Members (continued)

- Ms Rosie Moore
- Ms Sarah Gillen
- Ms Sarah O'Farrell
- Ms Stanislava Stoyanova
- Ms Susanna Banks

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

I certify that I have audited the financial statements of the Northern Ireland Museums Council for the year ended 31 March 2017 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. These comprise the Statement of Financial Activities, Balance Sheet and Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Museums' Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the incoming and outgoing resources 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.

Opinion on regularity

In my opinion, in all material respects the incoming and outgoing resources 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.

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

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Museums' Council's affairs as at 31 March 2017 and of its incoming resources and application of outgoing resources and cash flows for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report (and Staff) to be audited has been properly prepared in accordance with the Government Financial Reporting Manual; and
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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 part of the Remuneration (and Staff) Report to be audited are not in agreement with the accounting records; 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 Department of Finance's (formerly the Department of Finance and Personnel) guidance.

Report

I have no observations to make on these financial statements.


KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

20th June 2017

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	2	215,000	76,471	291,471	451,283
Charitable activities	3	3,740	—	3,740	4,770
Other trading activities	4	12,978	—	12,978	12,740
Other income	5	—	—	—	1,325
TOTAL INCOME		231,718	76,471	308,189	470,118
EXPENDITURE ON:					
Charitable activities	6	(234,309)	(75,671)	(309,980)	(463,296)
Total Expenditure		(234,309)	(75,671)	(309,980)	(463,296)
NET INCOME/ (EXPENDITURE)	10	(2,591)	800	(1,791)	6,822
TRANSFERS BETWEEN FUNDS					
		6,800	(6,800)	—	—
RECONCILIATION OF FUNDS					
Total funds brought forward		(6,718)	6,000	(718)	(7,540)
TOTAL FUNDS CARRIED FORWARD		(2,509)	—	(2,509)	(718)

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

All of the above amounts relate to continuing activities.

Balance sheet

	Note	2017 £	2016 (Restated) £
Fixed assets:			
Tangible assets	13	161	364
Current assets			
Debtors	14	41,338	7,317
Cash at bank		<u>36,522</u>	<u>72,068</u>
<i>Total current assets</i>		77,860	79,385
Liabilities			
Creditors: Amounts falling due within one year	15	(80,530)	(80,467)
<i>Net current assets/(liabilities)</i>		(2,670)	(1,082)
<i>Total assets less current liabilities</i>		(2,509)	(718)
Total net assets		(2,509)	(718)
The funds of the charity			
Restricted income funds	16	—	6,000
Unrestricted funds	17	(2,509)	(6,718)
<i>Total charity funds</i>		(2,509)	(718)

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

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

These financial statements have been approved by the Board of Directors on 20th June 2017 and signed on its behalf by:

E Crooke
 Chair

Company registration: NI27735

The notes on pages 31 to 42 form part of these financial statements

Cash flow statement

	Note	2017 £	2016 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	23	(35,546)	31,556
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		—	—
Net cash outflow from capital expenditure		—	—
INCREASE / (DECREASE) IN CASH	24	(35,546)	31,556

Notes to the financial statements

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 SORP published on 16/07/2014 and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS102 the restatement of comparative items is required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

	1 April 2015	31 March 2016
	£	£
Fund balances as previously stated	377	7,199
Short-term compensated absences	<u>(7,917)</u>	<u>(7,917)</u>
Fund balances as restated	<u>(7,540)</u>	<u>(718)</u>

Incoming resources

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

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

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

Notes to the financial statements

1. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Fund accounting

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

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

Designated funds

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

Fixed assets

Tangible fixed assets are stated at valuation.

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

The Northern Ireland Museums Council has a fixed asset capitalisation threshold of £250.

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

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

Notes to the financial statements (continued)

1. ACCOUNTING POLICIES *(continued)*

Operating lease agreements

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

Pension scheme arrangements

Past and present staff of the Northern Ireland Museums Council are members of the Principal Civil Service Pensions Scheme (NI) (PCSPS(NI)), as set out in Note 10. The scheme is a defined benefit scheme and is unfunded. All contributions are charged to the Statement of Financial Activities ("SOFA") as incurred.

Reserves

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

Transition to FRS 102

The opening fund balances at the date of transition have been restated due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2015.

2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Grants receivable				
DFC grant-in-aid	215,000	11,000	226,000	316,869
Heritage Lottery Fund	—	65,471	65,471	134,414
	215,000	76,471	291,471	451,283

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Training income				
	3,740	—	3,740	4,770

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Memberships				
	12,978	—	12,978	12,740

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Other incoming resources				
	—	—	—	1,325

Notes to the financial statements (continued...)

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Grants awarded	30,274	15,092	45,366	58,700
Acquisition fund	1,937	—	1,937	1,000
Bursaries	—	—	—	66,332
Project costs	2,179	—	2,179	41,299
Membership fees	805	—	805	1,054
Training	2,987	15,980	18,967	10,908
Wages and salaries	123,444	32,750	156,194	148,804
Employer's N.I. Contributions	9,635	2,346	11,981	8,646
Staff pension costs	31,897	5,415	37,312	33,733
Temporary staff recruitment costs	2,913	474	3,387	7,438
Support costs (note 7)	4,803	3,614	8,417	62,380
Governance costs (note 8)	23,435	—	23,435	23,002
	<hr/> <u>234,309</u>	<hr/> <u>75,671</u>	<hr/> <u>309,980</u>	<hr/> <u>463,296</u>

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Rent and rates	—	—	—	11,098
Light and heat	—	—	—	599
Insurance	830	—	830	1,550
Telephone and communications	2,607	—	2,607	4,790
Computer and software	1,867	—	1,867	6,471
Cleaning	—	—	—	420
Repairs and maintenance (note 9)	(7,915)	—	(7,915)	19,634
Printing and stationery	1,601	—	1,601	2,067
Postage	507	—	507	656
Travel and subsistence	4,725	1,626	6,351	9,567
Bank charges	20	—	20	20
Sundry expenses	230	675	905	559
Professional fees	—	1,200	1,200	402
Depreciation	203	—	203	211
Bad debts	128	—	128	230
Promotion and brand development	—	113	113	4,106
	<hr/> <u>4,803</u>	<hr/> <u>3,614</u>	<hr/> <u>8,417</u>	<hr/> <u>62,380</u>

Notes to the financial statements (continued...)

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£
Staff costs	5,348	5,348	5,143
Accountancy fees	9,593	9,593	8,990
Audit fees	6,750	6,750	6,750
Board training	—	—	1,050
Board member expenses	892	892	319
Printing of annual report	852	852	750
	23,435	23,435	23,002

9. EXCEPTIONAL ITEMS

A provision of £18,695 was made in the accounts for the year to 31 March 2016, being the landlord's estimate for dilapidations on the expiry of the company's lease at 6 Crescent Gardens, Belfast. The company engaged a property consultant to negotiate on their behalf and the liability (including the consultant's fee) was settled at £10,780 resulting in a reduction in expenditure of £7,915 in the current year (see note 7).

10. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2017	2016
	£	£
Staff pension contributions	38,180	33,733
Depreciation	203	212
Auditors' remuneration:		
- audit of the financial statements	6,750	6,750
Operating lease costs:		
- Land and buildings	—	10,822

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	160,138	142,522
Social security costs	12,395	8,646
Other pension costs	38,180	33,733
Redundancy costs	—	13,238
	210,713	198,139

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £9 (2016: £30).

The Principal Civil Service Pension Scheme (NI) ("PCSPS (NI)") of which all of the Council's employees are members, is an unfunded, multi-employer, defined benefit scheme, but Northern Ireland Museums Council is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out at 31 March 2012 and details of this valuation are available in the PCSPS (NI) resource accounts.

Notes to the financial statements (continued...)

11. STAFF COSTS AND EMOLUMENTS *(continued.....)*

For 2016-17, employers' contributions of £38,180 were payable to the PCSPS (NI) (2015-16: £33,733) at one of four rates in the range 18% to 25%. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. However HM Treasury has instructed the scheme to cease further work on the March 2010 valuation. A new valuation scheme based on data as at 31 March 2012 is currently being undertaken by the Actuary to review employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2014-15, the rates will remain in the range 18% to 25%. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees could opt to open a partnership pension account which is a stakeholder pension with an employer contribution. Employer's contributions were paid to one or more of a panel of four appointed stakeholder pension providers. Employer contributions are age related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of 0.8% of pensionable pay, were payable to PCSPS (NI) 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 balance sheet date were £0. Contributions prepaid at that date were £0.

Particulars of employees:

The average number of employees during the year was as follows:

	2017	2016
	No	No
Number of staff	<u>5</u>	<u>5</u>

No employee received remuneration of more than £60,000 during the year (2016 – Nil).

12. TAXATION

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

Notes to the financial statements (continued...)

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2016	4,874	754	7,759	13,387
Additions	—	—	—	—
Disposals	—	—	—	—
At 31 March 2017	4,874	754	7,759	13,387
DEPRECIATION				
At 1 April 2016	4,685	754	7,584	13,023
Charge for the year	189	—	14	203
Eliminated on disposal	—	—	—	—
At 31 March 2017	4,874	754	7,598	13,226
NET BOOK VALUE				
At 31 March 2017	—	—	161	161
At 31 March 2016	189	—	175	364

14. DEBTORS

	2017 £	2016 £
Trade debtors	567	577
Other debtors	39,976	5,952
Prepayments	795	788
	41,338	7,317

15. CREDITORS: Amounts falling due within one year

	2017 £	2016 £ (Re-stated)
Trade creditors	20,307	26,923
Short –term compensated absences (holiday pay)	12,091	7,917
Taxation and social security	2,693	—
Other creditors	3,454	2,074
Deferred income	23,629	—
Accruals	18,356	43,553
	80,530	80,467

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016 £	Incoming resources £	Outgoing resources between funds £	Transfer £	Balance at 31 Mar 2017 £
Restricted Fund	6,000	76,471	(75,671)	(6,800)	—

Notes to the financial statements (continued...)

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016 £	Incoming resources £	Outgoing resources between funds £	Transfer £	Balance at 31 Mar 2017 £
Unrestricted income funds	(6,718)	231,718	(234,309)	6,800	(2,509)

The transfer of £6,000 between restricted and unrestricted income funds relates to unspent funding from DFC, awarded during the year ended 31 March 2016 but carried forward into the year ended 31 March 2017 and deducted from the amount paid out during that year.

The remaining £800 relates to unspent income for legal expenses. Both amounts were transferred from restricted funds to unrestricted funds as they are available to spend on other expenses incurred during the year as required by the organisation.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
Unrestricted Income Funds	161	(2,670)	(2,509)

19. FINANCIAL INSTRUMENTS

Northern Ireland Museums Council does not have financial instruments which would require disclosure in the notes to the financial statements.

20. GUARANTOR

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

21. ULTIMATE CONTROLLING PARTY

The Board of Directors of the Northern Ireland Museums Council Limited is the ultimate controlling party of the company.

22. RELATED PARTY TRANSACTIONS

Northern Ireland Museums Council is a Non-Departmental Public Body of the Department for Communities from whom it received funding. The Department for Communities is regarded as a related party. During the year, Northern Ireland Museums Council had no material transactions with the Department for Communities other than the receipt of payments in respect of funded programmes.

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

Notes to the financial statements (continued...)

22. RELATED PARTY TRANSACTIONS (*Continued....*)

Accredited Museum Grant Programme

Grant Applicant	Project	Amount Awarded	Declared interest of Board member	Associated Organisation
F E McWilliam Gallery and Studio	Mobile Art Trolley	£556.81	Riann Coulter	F E McWilliam Gallery and Studio
F E McWilliam Gallery and Studio	Conservation of Archival materials	£1,895.00	Riann Coulter	F E McWilliam Gallery and Studio
Inniskillings Museum	Crimean War Prints Rescue Project	£788.05	Neil Armstrong	Inniskillings Museum
Irish Linen Centre and Lisburn Museum	Museum Standard Mannequins	£897.00	Janet Gray	Lisburn and Castlereagh City Council
Irish Linen Centre and Lisburn Museum	Restoration of Portrait	£845.00	Janet Gray	Lisburn and Castlereagh City Council
Mid-Antrim Museum	Painting Pictures in my Mind	£2,870.00	Jayne Clarke	Mid and East Antrim Borough Council
Mid- Antrim Museum	Conservation and Digitisation of Photographs	£1,583.00	Jayne Clarke	Mid and East Antrim Borough Council
Newry and Mourne Museum	Conservation of Archival items	£1,610.05	Robert Burgess	Newry, Mourne and Down District Council
Newry and Mourne Museum	Conservation of Photographs and Documents	£1,621.10	Robert Burgess	Newry, Mourne and Down District Council
Newry and Mourne Museum	Merchant Town Project	£2,340.00	Robert Burgess	Newry, Mourne and Down District Council
Railway Preservation Society of Ireland	Oil Wagon 682	£2,614.99	Robin Morton	Railway Preservation Society of Ireland

Acquisition Fund

Grant Applicant	Project	Amount Awarded	Declared interest of Board member	Associated Organisation
Newry and Mourne Museum	Two portraits by Margaret Clarke	£1,000.00	Robert Burgess	Newry, Mourne and Down District Council

Notes to the financial statements (continued...)

23. RECONCILIATION OF NET INCOMING/(OUTGOING) RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2017	2016
	£	£
Net incoming resources before transfers	(1,791)	6,822
Depreciation	203	212
Decrease/(Increase) in debtors	(34,021)	(966)
(Decrease)/Increase in creditors	63	25,488
Net cash outflow from operating activities	<u>(35,546)</u>	<u>31,556</u>

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

	2017	2016
	£	£
Increase/(Decrease) in cash in the period	(35,546)	31,556
Change in net funds	<u>(35,546)</u>	<u>31,556</u>
Net funds at 1 Apr 2016	<u>72,068</u>	<u>40,512</u>
Net funds at 31 Mar 2017	<u>36,522</u>	<u>72,068</u>

25. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 16	Cash flows	31 Mar 17
	£	£	£
Cash at bank	<u>72,068</u>	<u>(35,546)</u>	<u>36,522</u>

26. LOSSES AND SPECIAL PAYMENTS

	2017	2016
	£	£
Bad debt written off in current year	<u>128</u>	<u>230</u>
	<u>128</u>	<u>230</u>

27. ADDITIONAL DISCLOSURES REQUIRED BY FReM

Northern Ireland Museums Council as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within Incoming Resources in the Statement of Financial Activity.

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

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

Were Northern Ireland Museums Council to prepare its accounts on these bases, the results would be as follows:

Notes to the financial statements (continued...)

27. ADDITIONAL DISCLOSURES REQUIRED BY FReM (continued....)

Statement of Financial Activities prepared under FReM

	Note	2017 £	2016 £
Income and endowments from:			
Donations & legacies		65,471	134,414
Charitable activities	3	3,740	4,770
Other trading activities	4	12,978	12,740
Other income	5	—	1,325
Total incoming resources		82,189	153,249
Resources expended			
Charitable activities	6	309,980	463,296
Total resources expended		309,980	463,296
Amount transferred to reserves		(227,791)	(310,047)
Analysis of Reserves prepared under FReM			
		2017 £	2016 £
Balance at 1 April 2016		(718)	(7,540)
Grant in aid received in year		226,000	316,869
Net operating cost for year		(227,791)	(310,047)
Balance at 31 March 2017		(2,509)	(718)

28. GOING CONCERN

In December 2013 DCAL published its interim Arm's Length Bodies (ACB) Review, 'Delivery Options Analysis Draft Report'. This stated that the Department's preferred option was the merger of Northern Ireland Museums Council with National Museums Northern Ireland. In June 2015 the Minister stated that in light of the successful co-location of the Northern Ireland Museums Council to the Cultra site of National Museums Northern Ireland, she would consider whether any further material benefits are to be gained from a full transfer of functions and, therefore, a final decision did not need to be taken immediately.

The Department has confirmed the budget for the Northern Ireland Museums Council for 2017-18, and has informed the Council that it should begin planning a three-year resource budget, up to and including 2019-20.

As indicated within the Report of the Directors above, Northern Ireland Museums Council has secured funding from the Heritage Lottery Fund totalling £99,000 for the delivery of the 'Playful Museums' project. This project will continue until June 2017.

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

Notes to the financial statements (continued...)

29. EVENTS AFTER THE BALANCE SHEET DATE

No events occurred between the balance sheet date and the date on which these financial statements were authorised for issue that require disclosure or adjustment.



Northern Ireland Museums Council

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Image, front

'David Clarke'
painted by his mother Margaret Clarke
c. 1934–35

Purchased by Newry & Mourne Museum
with assistance from the NIMC Acquisition Fund.
Photo: Bryan Rutledge