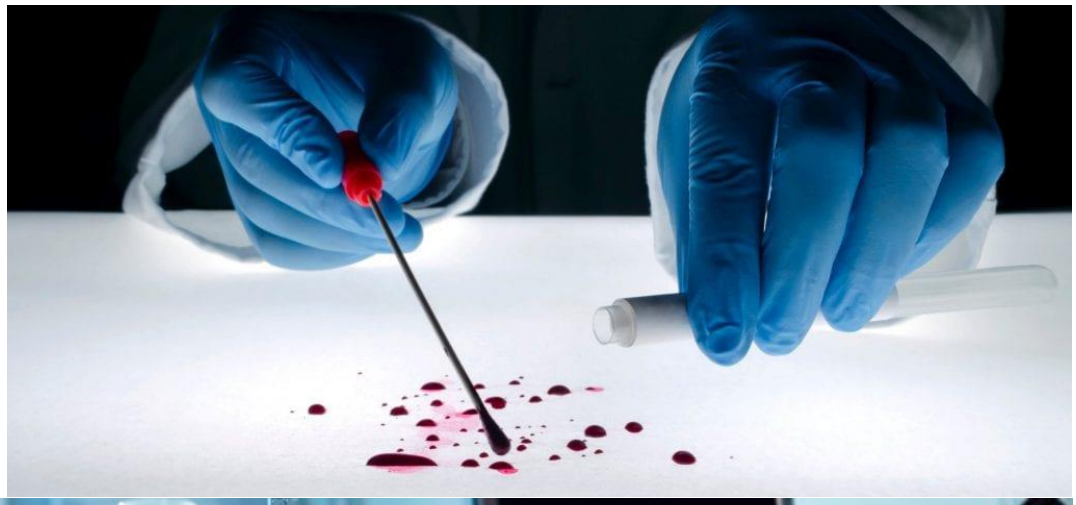
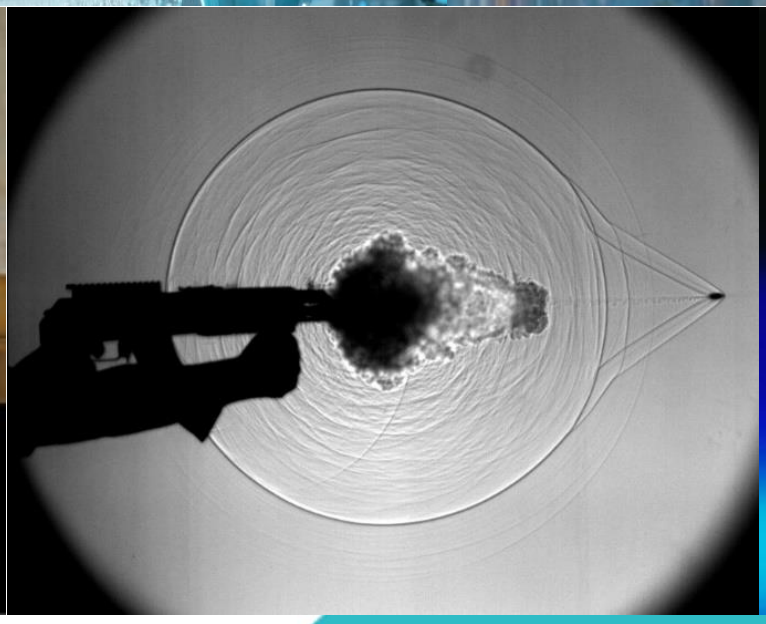
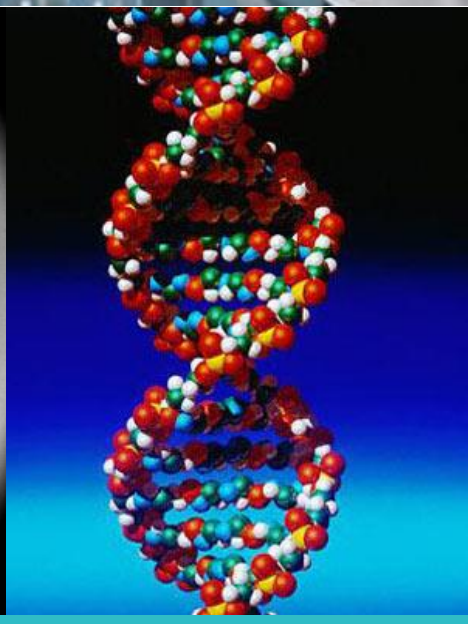
Forensic Science Northern Ireland







Forensic Science Northern Ireland

Annual Report and Accounts
For the year ended 31 March 2021

Forensic Science Northern Ireland

Annual Report and Accounts

For the year ended 31 March 2021

Laid before the Northern Ireland Assembly
under section 11 (3)(c) of the Government Resources
and Accounts Act (Northern Ireland) 2001
by the Department of Justice
on
6 July 2021

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You can download this publication from our website at: https://www.justice-ni.gov.uk/topics/forensic-science.

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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) for the year ending 31 March 2021.

This was an extremely challenging and difficult year for FSNI with services continuing to be delivered during the Coronavirus (Covid) pandemic and also with the loss of access to a significant proportion of our accommodation.

As a frontline service, the majority of our people need to attend the workplace every day due to the nature of their work. Our working space was re-configured to enable social distancing along with enhanced cleaning regimes to create a safe working environment. New protocols for potentially contaminated submissions were also developed. Homeworking has been utilised where possible with the extensive roll-out of IT to facilitate remote working. New arrangements were also put in place to allow for continued engagement and sharing of information across teams regardless of location. To date there have only been a small number of positive Covid cases across the Agency, however over 7% of available working days were lost during the year due to staff absences as a result of self-isolation.

On 29 June 2020 the Agency received notification from our Landlord of Health and Safety concerns with the roof of our main building. The building was temporarily closed as a precautionary measure, subsequently assurances from structural engineers allowed some of our laboratories within this building to continue in use. A programme of works was taken forward to install crash decking in certain areas of the building to facilitate access to further key areas and equipment. Following ongoing inspections of the roof and evidence of further deterioration, access to all but a few specific laboratory areas was removed on 31 March 2021. Some temporary accommodation has been

provided by our Landlord, however further accommodation is now required following the loss of critical space in March 2021. The Agency has recommissioned a number of porta-cabins on site and a significant programme of works has been ongoing to re-purpose, refurbish and install heating, gas, and IT into both the porta-cabins and new temporary accommodation. Work has also commenced on development plans for a new building which is our long term solution. The loss of accommodation has been even more challenging in a Covid environment with the need to maintain social distancing in a much reduced footprint.

I am delighted to report that despite the challenges faced, the Agency continued to deliver all services throughout the year and to a very high standard. The 2020-21 Business Plan was agreed prior to the on-set of the pandemic and it is a testament to the dedication of our people that the vast majority of our objectives were successfully delivered.

A number of strategies were also developed during the year which set out a clear direction of travel for the Agency over the next 3-5 years. These include a Corporate Plan, an Innovation/Research & Development (R&D) Strategy, Business Improvement Plan and an ICT/Digital Strategy. A new Northern Ireland Forensic Services Strategy was approved by the Justice Minister on 23 March 2021. This document sets out the strategic priorities for forensic services for the next 5 years and will drive continuous improvement, promote collaborative working and focus on the added value of forensic services to the Justice system.

This year the Agency maintained accreditation to the ISO/IEC 17025:2017 standard following assessment by the United Kingdom Accreditation Service (UKAS). In addition, three extensions to the scope of the Agency's accreditation were achieved for the following new methods:

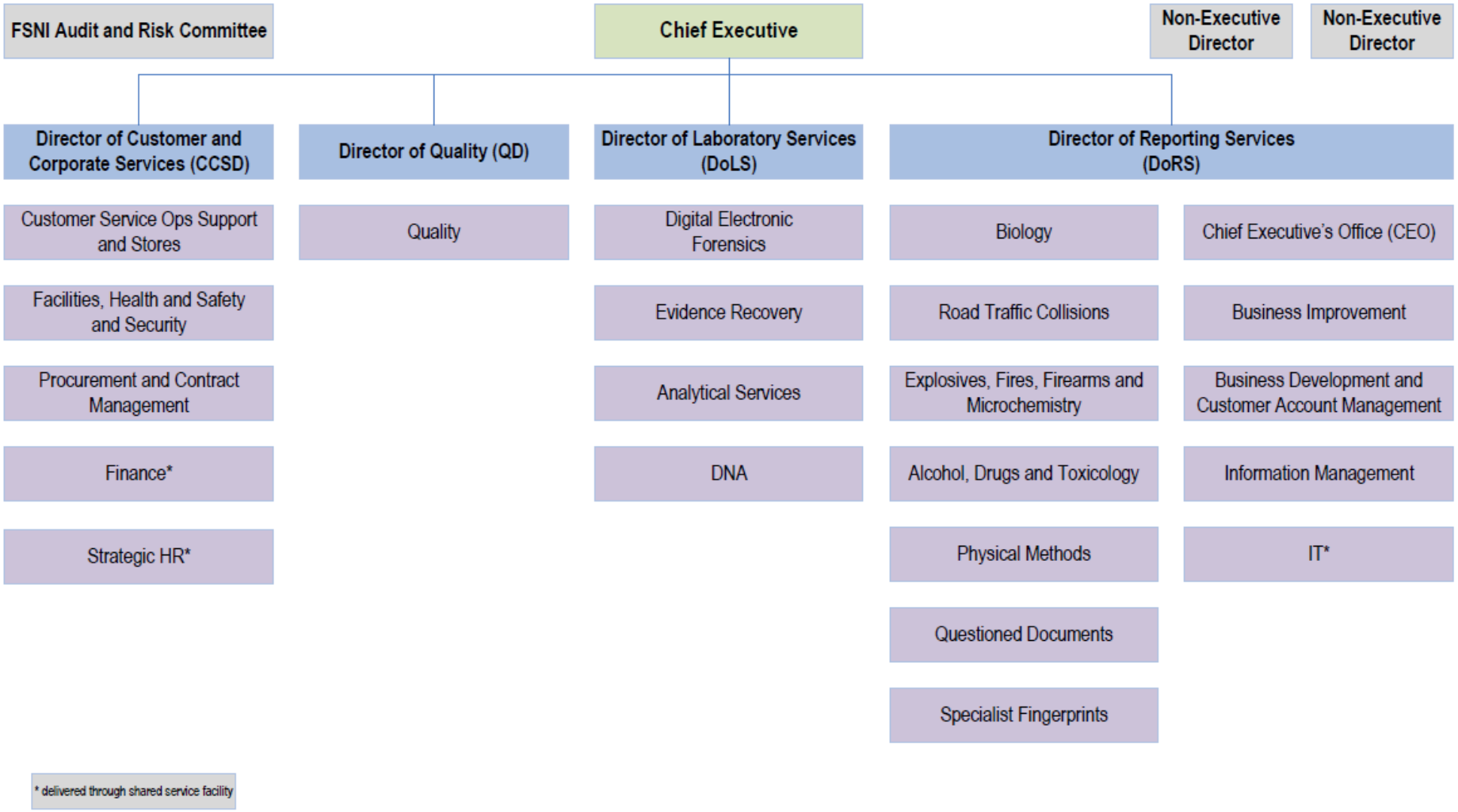
- Trace Explosives – covering the inclusion of the Q Exactive Vanquish UPLC HRMS instrument;
- Toxicology method for the new Q Exactive HRMS instrument; and,
- STRMix software v2.7 for the statistical evaluation of DNA STR profiles.

Preparatory work has also commenced in connection with the accreditation of FSNI scene attending services to the ISO Standard 17020.

Looking ahead to 2021-22, a 3 year Corporate Plan is in place alongside a robust 2021-22 Business Plan which includes even more stretching and challenging performance targets. To deliver a demanding caseload whilst continuing to develop services, the Agency has been successful in securing additional funding for 2021-22 and is starting the new-year in a healthy financial position.

All of these achievements, in what can only be described as truly exceptional circumstances, are due to the unwavering commitment and hard work of our people who have shown a tremendous amount of goodwill and flexibility during the year and for which I formally express my sincere thanks.

FORENSIC SCIENCE NORTHERN IRELAND: STRUCTURE 2020-21



Purpose and activities of the organisation

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

Agency vision

“To be a World Leading 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 the bulk of FSNI’s work.

Agency mission

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

This mission is realised through:

- A scientific support service for the Police Service of Northern Ireland (PSNI), the State Pathologist’s Department (SPD), the Office of the Police Ombudsman for Northern Ireland (OPONI), and Her Majesty’s Revenue and Customs (HMRC);
- 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 as independent expert witness.

Strategies and objectives

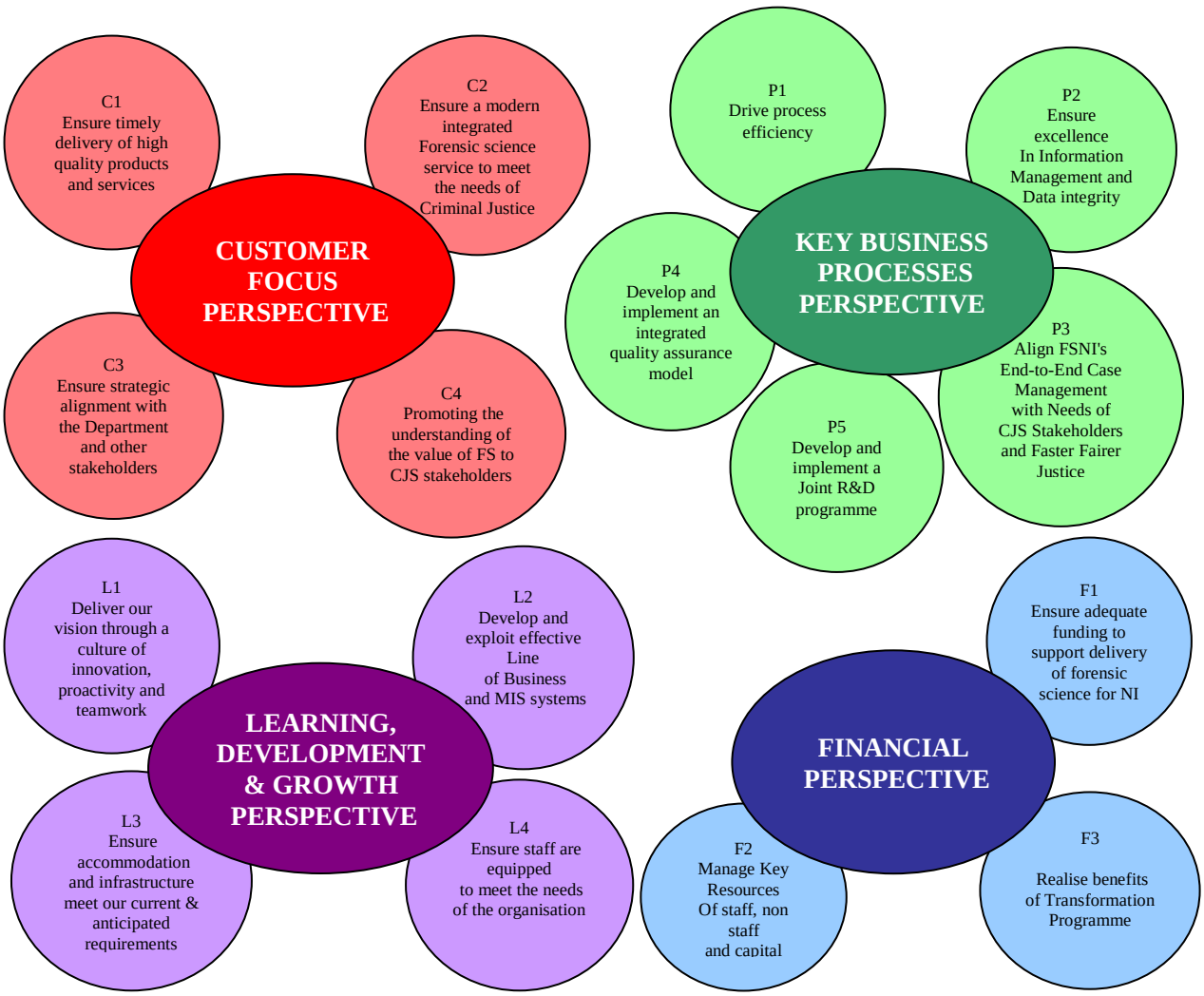
In line with other public bodies, the Agency used a Strategy Map and Outcome Focused Business Planning methodology for its planning, monitoring and reporting. The strategy map for 2018-21 is shown on the next page.

Strategy Map 2018-21

Vision: To be a World-Leading provider of integrated forensic science services

Mission: Scientific Expertise delivered in partnership, supporting justice for all

Corporate Goal: Working Together, Serving Justice



Description of business

FSNI provides a wide range of services, under Memoranda of Understanding (MoUs) with criminal justice organisations, including the PSNI and SPD. FSNI also provides services to other government bodies such as OPONI, PPS and 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 fraud, burglaries and car crimes. The Agency also investigates road traffic collisions 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 Northern Ireland 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; questioned documents and digital electronics.

FSNI provides an on-call service to attend serious crime and fatal collision scenes and provide 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 United Kingdom Accreditation Service (UKAS) to the ISO/IEC 17025:2017 standard. The current scope of accreditation for testing and calibration can be found on the UKAS website:
https://www.ukas.com/find-an-organisation/?q=forensic+science+northern+ireland

Going concern

These Accounts have been prepared on a going concern basis.

Principal risks and uncertainties

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

- Insufficient staff resources to deliver agreed operational and strategic business objectives including response to critical incidents and priority casework;
- Insufficient funding provision to meet financial obligations and the 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 and performance targets;
- Failure to maintain and extend accreditation against the ISO17025:2017 and ISO17020 standards 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;
- Disruption to business and potential risk to staff as a result of the Coronavirus pandemic and compliance with the corresponding public health advice;
- Disruption to business associated with the loss of access to the main admin building due to structural roofing issues and failure to sufficiently progress the development of new accommodation; and,
- Conflicting work pressures resulting in non-compliance with Health and Safety (H&S) related Legislation (including Coronavirus Legislation) and best practice and the failure of H&S controls, procedures, equipment or facilities may result in injury or death of staff, contractors or visitors and set against a backdrop of very significant accommodation challenges caused by structural roofing problems to the main building.

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 development of key action and communication plans required to lead the Agency through the very fluid situation caused by the pandemic and by the 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 set for this year despite the very challenging environment.

Performance summary

FSNI is currently 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. FSNI were informed by their Landlord on 29 June 2020 that following the survey of a roof on a neighbouring building on site there was potentially a health and safety risk with the structure of the factory roof. As a precautionary measure FSNI temporarily closed their building and restricted access. Following an initial survey the laboratory areas in the building were quickly reopened thereby limiting the impact on service delivery. The FSNI roof survey report was received on 28 August 2020 and following some H&S works some limited areas of the building were accessible. The remaining teams were moved to temporary accommodation on site where possible.

However on 31 March 2021 FSNI were advised that a further decant was required. This has resulted in loss of a range of laboratory, office and storage accommodation with teams having to revert to remote working where possible. FSNI can only use up to 19% of the main building and have lost approximately 34% of their total accommodation. This recent development has put significant strain on the remaining accommodation which is especially apparent in laboratory services and support teams.

In November 2019 a novel strain of Coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the 2019-20 financial year end and this continued into the 2020-21 financial year. As a result of the pandemic during the financial year FSNI lost 3,610 working days. This was equivalent to 7.38% of the available staff resource to FSNI. These days were lost as a result of staff testing positive for Covid, having to self-isolate or shield, being unable to attend work until Covid measures were put in place or home working facilities were provided. It does not include days where staff were isolating or shielding and were able to work from home. Due to the additional problems FSNI experienced with the main building roof structure during the year, it is difficult to identify which of the performance targets for the Agency were not fully delivered solely due to the pandemic. Where this was the case it is noted beside the target.

FSNI incurred additional costs due to the pandemic. A total of £121k was spent, £100k on Personal Protective Equipment (PPE) as a result of price increases, £19k on additional laptops and £2k on additional cleaning. FSNI received £100k additional funding from the NI Executive which was all used as intended to cover the additional cost of PPE.

On 29 March 2017, the United Kingdom (UK) Government submitted its notification to leave the European Union (EU) in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The transition period ended on 31 December 2020 and the Northern Ireland Protocol commenced. To date FSNI has not experienced any additional costs or disruption due to the NI Protocol. The Agency will continue to monitor developments in this area.

Looking forward

The focus for 2021-22 will be on:

- Making an effective contribution to the delivery plans for the Northern Ireland Executive's Programme for Government (PfG) outcomes 7 ("We have a safe community where we respect the law, and each other") and 11 ("We have high quality public services");
- Working in partnership with stakeholders to deliver criminal justice needs;
- Delivering efficient and effective forensic science services;
- Promoting and improving the understanding of the value that forensic science brings to the Criminal Justice System (CJS);
- Promoting staff well-being and providing a safe environment for our staff as we continue to deal with the impact of the Coronavirus pandemic and accommodation issues;
- Supporting the delivery of the new Northern Ireland Forensic Services Strategy;
- Promoting and encouraging new ideas, learning and innovation;
- Continuous business improvement through the development and use of Management Information (MI);
- Enhancing co-operation with forensic service providers in the UK and in other jurisdictions;
- Maintaining and extending the range of ISO/IEC 17025:2017 accredited services and progressing the ISO 17020 scene accreditation plan;
- Continuing to focus on good governance including risk management and compliance with legislation and regulations; and,

- Development and approval of an outline business case to provide replacement accommodation.

PERFORMANCE ANALYSIS

Review of performance

The challenges associated with both the Coronavirus pandemic and significant accommodation challenges have persisted for the entire year. Much resource has had to be diverted from normal business to ensuring business continuity and managing the accommodation at our disposal. From April to end July 2020 a significant number of staff were not available due to shielding/vulnerability restrictions – the areas' most heavily impacted were Alcohol, Drugs and Toxicology. This was further compounded by staff working reduced hours rotas for a short time in order to facilitate social distancing, a very real challenge in small laboratory spaces. The accommodation situation impacted large numbers within the organisation including the majority of administrative staff, Quality, Customer Services and Stores but it also had the potential to impact on a number of critical laboratory functions. Thankfully after a further survey and access controls put in place most laboratory services were able to continue. Staff displaced were re-accommodated into the suite of existing porta-cabins on site, some of which had been out of use and required significant repair and upgrade to ensure a more acceptable level of accommodation for staff.

Demand and crime trends were also impacted as a result of the pandemic. Whilst there was a slight dip in demand in Quarter 1, by the end of the year there had been a significant bounce back and the year ended with demand above the expected MoU level in Biology (112%), Drugs (115%), Fires (118%) and Specialist Fingerprints (104%). At year end 7 of the 13 end to end targets had been achieved, with a particularly strong performance in all areas in Quarter 4.

FSNI had agreed 7 Key Performance Indicators in the 2020-21 MoU with PSNI and all had been delivered by year end including:-

- ensuring that 88% of all reports issued within 99 days;
- delivering urgent work requests within pre-agreed timeframes:;
- reviewing FSNI Specialist Fingerprint Unit (SFU) end to end process in order to improve timeliness; and,
- developing a process to enable reporting performance against PSNI priority case types i.e. domestic abuse, domestic burglary, crimes against the vulnerable, rape and sexual assaults.

FSNI provide a 24/7 on-call service to the PSNI in many disciplines. This valued on-call service has provided almost 1,465 hours scene attendance with 907 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. Of note must be Road Traffic Collisions Unit who saw no reduction in demand despite the pandemic, attending 56 fatal scenes, and also managed to reduce their casework work in progress by 27%.

Over the past few years we have increased our resources in Toxicology as increasing demand had meant that we had to supplement internal capacity with that of a brokering partner. Staff recruitment and training has enabled capacity to significantly increase year on year and has enabled capacity increases to be agreed with the PSNI and SPD for 2021-22 with the anticipation of no brokering to external providers required beyond 2022-23 based on current demand predictions.

Coronavirus brought a very different quality accreditation UKAS surveillance visit this year. The assessment was undertaken remotely for two weeks in September, with technical on-site assessments taking place in October and November. The number of findings or concerns raised was significantly reduced and maintenance accreditation was formally ratified in February 2021 when all findings were closed out satisfactorily. In addition three extensions to scope were granted this year. The recommissioning of the Temporary Evidence Recovery Area (TERA) for the resumption of accredited activities in this area was also assessed during this visit, this was necessitated due to the accommodation challenges during the year. It is a requirement of UKAS that if a service is moved to a new part of the building then the process needs to be reaccredited which obviously entails significant additional work. The following quote was made by UKAS in their executive summary:–

''With so much disruption in 2020 the laboratory has coped incredibly well to maintain performance and control. All assessors on the case for a few years have commented on the steadily increasing compliance and commitment to quality by the organisation at all levels''.

Progress on the development of a new Forensic Services Strategy has been made and the strategy was formally approved by the Minister in March 2021. Through the work of the Forensic Science Leadership Group (FSLG) chaired by His Honour Tom Burgess (FSNI Non-Executive Director (NED)), progress continued on the Value of Forensic Services project supported by Ulster University which is expected to conclude in June 2021.

Performance against Key Performance Targets 2020-21

Overarching Programme for Government (PfG) High Level Outcome and Measure: –

PfG 11: We have high quality public services

PfG 7: We have a safe community where we respect the law, and each other

Measure – Average time taken to complete criminal cases

The following are the published targets taken from the Outcome Focused Business Plan.

1. Customer Perspective – meeting Customer needs through partnership

High Level Outcome	Key Indicators	Key Actions	Outcome
Services aligned to changing customer needs	Delivery of FSNI commitments within the 2020-21 PSNI MoU	By 31 March 2021 to achieve key performance indicators agreed in the PSNI MoU	**PARTIALLY ACHIEVED** – all 7 KPIs have been achieved and 7 of the 13 sectional timeliness targets have been achieved.
		By 31 March 2021 to develop an agreed process with the PSNI to report performance by offence type	**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 June 2020 to review the joint FSNI/PSNI 5 year DNA Strategy	**ACHIEVED**
		By 31 March 2021 to deliver the in-year actions in the DNA Strategy	**ACHIEVED**
	Positive customer and stakeholder feedback on the value of forensic services and training	By 30 September 2020 to develop a methodology to capture customer and stakeholder feedback on the value of forensic services and training	**ACHIEVED**
Ensure strategic alignment with the Department and other stakeholders	Delivery of FSNI Actions in Support of the NI Forensic Services Strategy	By 31 March 2021 to deliver all actions assigned to FSNI in the support FSLG/Forensic Science Operation Group (FSOG) including support for the review of the Forensic Services Strategy	**ACHIEVED**
	Delivery of agreed Coroners Legacy forensic requirements	By 31 March 2021 to deliver the agreed Coroners Legacy forensic requirements	**ACHIEVED**

2. **Processes Perspective** – efficient and Effective Delivery of Forensic Science Services

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 2021 to maintain accreditation to ISO 17025 standard	**ACHIEVED**
		By 31 March 2021 to deliver the in-year actions on the Extensions to Scope (ETS) plan	**ACHIEVED**
	Identification of actions required to achieve accreditation to the requirements of the ISO 17020 Standard	By 31 December 2020 to deliver a plan to achieve Accreditation to ISO 17020 standard	**ACHIEVED**
		By 31 March 2021 to deliver the in-year actions from the ISO 17020 accreditation plan	**PARTIALLY ACHIEVED** – Over-arching plan developed and workshop with lead scientists and Director of Laboratory Services held. Work Streams and order of priority yet to be agreed / finalised.
Drive process efficiency	Delivery of FSNI Business Improvement Plan	By 31 July 2020 to develop a 3 Year Business Improvement Plan	**ACHIEVED**
		By 31 March 2021 to deliver the in-year actions in the Business Improvement Plan	**PARTIALLY ACHIEVED** – much was delivered however resources had to be diverted to deal with the impact of the pandemic and accommodation challenges.
	Review of key business process	By 31 March 2021 to complete a review on the end to end processes within SFU and put in place the recommendations arising	**ACHIEVED**
Ensure excellence in information management and data integrity	Preparedness for legislative change	By 30 June 2020 to refresh in-year actions in the legislation awareness plan.	**ACHIEVED**
		By 31 March 2021 to deliver in-year actions required from legislation awareness plan in 2020-21	**ACHIEVED**
Drive process efficiency	Services are aligned to the DoJ Digital Strategy	FSNI to have “on boarded” all sections to RM8/TRIM – date to be agreed	**SUSPENDED** – PROJECT DELAYED – pending NICS upgrade to CM 9.4.

High Level Outcome	Key Indicators	Key Actions	Outcome
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 ICT strategies	By 31 May 2020 develop a one year plan to enhance the development of Sample Manager, Perito and Sharepoint.	**ACHIEVED**
		By 31 March 2021 to deliver the in-year actions in the plan to enhance the development of Sample Manager, Perito and Sharepoint.	**PARTIALLY ACHIEVED** – Work was taken forward in-year to further develop MI from the FSNI Case Management System and for a significant technical refresh. However the impact of both Coronavirus and accommodation challenges meant that work had to be re-prioritised and resulted in less progress than had been originally anticipated. New Project plan being developed for Sample Manager and Perito during 2021-22. All Sharepoint actions achieved.
Develop and implement a joint R&D programme	Development and implementation of agreed R&D programme	By 30 June 2020 to review and update the Joint PSNI/FSNI R&D Strategy	**ACHIEVED**

3. **Learning Development and Growth Perspective** – effective Organisational Design and Infrastructure

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	By 30 September 2020 to review and refresh the FSNI ICT/Digital Strategy and align with the new DoJ Strategy	**ACHIEVED**
	Development of Composite Project Register	By 30 September 2020 to develop a composite Agency-wide project register	**ACHIEVED**
Ensure staff are equipped to meet the needs of the organisation	Staff managed in line with the NICS People Strategy and HR policies and procedures	By 31 March 2021 to support staff welfare by effective management of sick absence in accordance with NICS procedures	**ACHIEVED**
		By 31 March 2021 to support staff development though effective performance management in accordance with NICS procedures	**ACHIEVED**
Develop and exploit effective line of business and MI systems	FSNI Corporate and Business Plans developed	By 31 March 2021 to develop and agree a 3 year FSNI Corporate Plan for 2021-24	**ACHIEVED**
		By 31 March 2021 to develop and agree the FSNI Business Plan for 2021-22	**ACHIEVED**
Ensure staff are equipped to meet the needs of the organisation	FSNI staff are managed and developed to meet FSNI requirements and deliver a Quality Service	By 31 December 2020 to develop a 3 year strategic staffing resource plan	**ACHIEVED**
		By 30 September 2020 and 31 March 2021 to review the training plan to ensure it meets Line of Business Competency Management / development needs	**ACHIEVED**
		By 31 March 2021 to have engaged with NICS HR to support the delivery of the People Plan and have developed an action plan in response to results of staff survey	**ACHIEVED**
Ensure accommodation and infrastructure meet our current and anticipated requirements	Accommodation and facilities meet FSNI and the wider CJS requirements	By 30 September 2020 to have a recovery plan in place for short term, medium and long-term FSNI accommodation needs along with associated actions	**ACHIEVED**

High Level Outcome	Key Indicators	Key Actions	Outcome
Ensure staff are equipped to meet the needs of the organisation	Staff Management and development delivered to meet FSNI requirements in line with the NICS People Strategy and HR policies and procedures	By 31 December 2020 to develop a well-being strategy/plan	**ACHIEVED**
		By 31 March 2021 to have delivered the in-year actions in the well-being plan	**ACHIEVED**
Ensure accommodation and infrastructure meet our current and anticipated requirements	Further development of the Business Continuity Plan (BCP)	By 31 December 2020 to have completed a desktop exercise to test the FSNI Business Continuity Plan.	**TARGET SUSPENDED** due to Coronavirus and Main building roof BCP events.
	FSNI staff fully engaged to deliver a strong Health and Safety Culture	By 31 March 2021 to deliver the agreed H&S Risk Assessment plan	**PARTIALLY ACHIEVED** – Target was to complete 50% of the COSHH risk assessments by 31 March 2021 but only 23% were completed. Staff resources were diverted to deliver frontline services, due to staff shortages, and the completion of Coronavirus pandemic risk assessments during 2020-21.
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 2020 to review and update the Information Assurance Action plan	**ACHIEVED**
		By 31 March 2021 to deliver in-year actions from the Information Assurance Action plan	**PARTIALLY ACHIEVED** – the majority of targets and objectives were delivered.
	Trusted Assured Corporate Governance arrangements	To ensure governance arrangements are in place and working effectively	**ACHIEVED**

4. **Finance Perspective** – deliver Best Value for Money

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 PfG and Business priorities	To effectively represent FSNI funding requirements through Long Range Financial Plan (LRFP) aligned strategic plans to DoJ, PSNI and other funders through long range financial planning, 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 2021 to ensure no overspend and final outturn within 1% of final budget	**PARTIALLY ACHIEVED** – the resource budget underspend was less than 1% but the capital budget underspend was 22%.
Realise benefits of the Transformation Programme	Costing model meets FSNI budgetary and financial requirements	By 31 December 2020 to complete a review of FSNI's costing model with recommendations for improvement	**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 the Equality Act 2010, 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 key performance indicators (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 and 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.

Financial review

Net expenditure

The net expenditure of the Agency for 2020-21 is compared to the previous two financial years in the table below:

	2020-21	2019-20	2018-19
	£000	£000	£000
Total operating income	10,948	11,066	10,622
Staff costs	8,551	8,059	7,442
Purchase of goods and services	4,687	4,549	4,443
Depreciation and impairment charges	2,060	2,061	2,038
Provision expense	33	298	16
Total operating expenditure	15,331	14,967	13,939
Net operating expenditure	4,383	3,901	3,317
Finance expense	24	80	40
Net expenditure for the year	4,407	3,981	3,357

Non-current assets

Non-Current Asset expenditure movements are detailed in the notes to the financial statements. Capital expenditure in 2020-21 totalled £0.593m (2019-20: £0.893m) which included expenditure on Laboratory equipment.

Financial position

The total net assets of the Agency at 31 March 2021 were £18.232m (2019-20: £20.557m).

Cash flow

As detailed in the Statement of Cash Flows, the Agency's Net Assembly draw down in 2020-21 was £2.007m (2019-20: £3.118m) and the net decrease in Cash and cash equivalents in the year was £1.224m (2019-20: increase £0.594m).

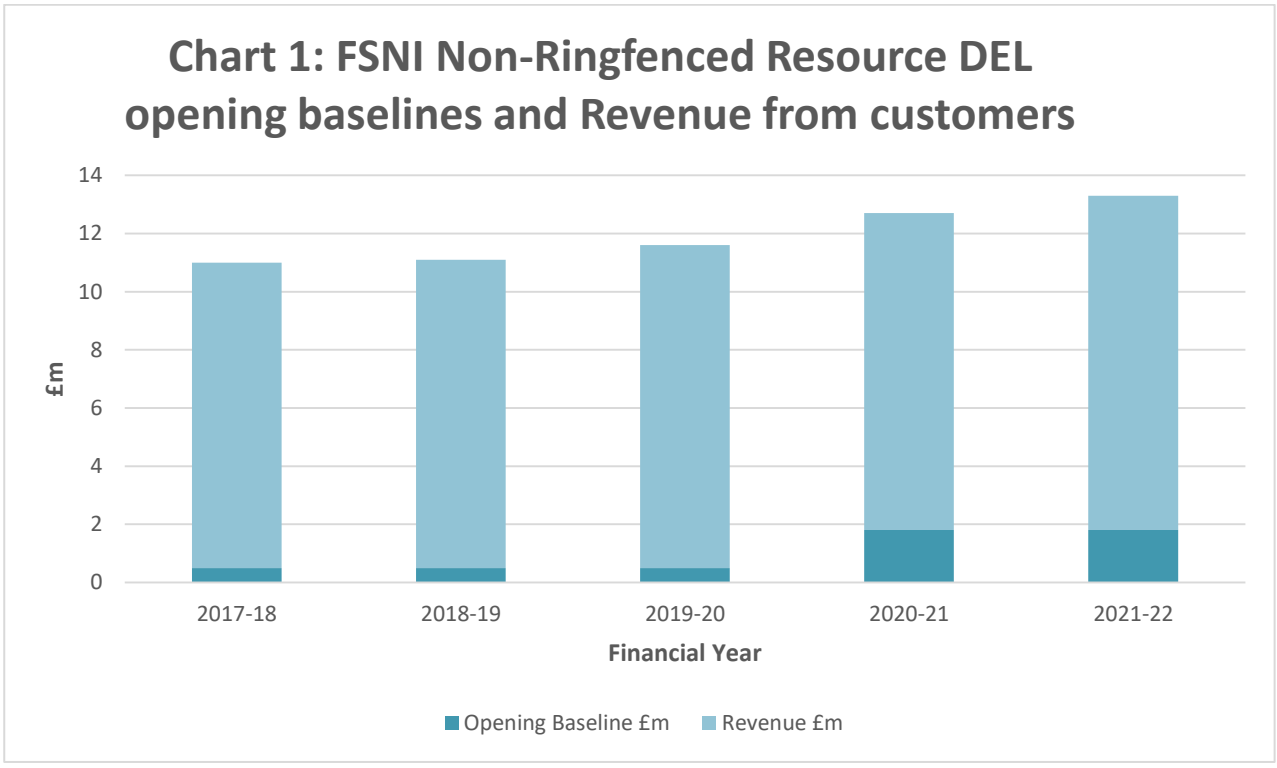
Financial risk

The Agency is mainly reliant on one customer which accounts for 89% of total 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. This covered the deficit of £4.407m in 2020-21 (2019-20: £3.981m). The deficit in 2020-21 largely relates to non-cash costs and corporate governance 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 2017-18 to 2021-22. The Agency receives revenue from customers on a full cost recovery basis and a limited amount of funding from DoJ to cover corporate governance costs. The chart does not include non-cash costs.



2020-21 financial year

On 31 March 2020, the Finance Minister set out the 2020-21 budgets for Northern Ireland departments which have been agreed by the Executive.

The Department of Justice's non-ringfenced Resource DEL Budget was as follows:

- A flat cash allocation (2019-20 opening baseline);
- £29.7m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement;
- £22.5m was provided towards pressures identified by the Department;
- £5.0m contribution towards Legacy costs; and,
- £10.7m of funding for EU Exit costs.

FSNI received £10.948m of income in 2020-21, with £9.765m from the PSNI, and additional funding from the Department of £2.210m.

2021-22 financial year

On 1 April 2021 the Finance Minister set out the 2021-22 budget for Northern Ireland departments which have been agreed by the Executive.

The Department of Justice's non-ringfenced Resource DEL Budget was as follows:

- A flat cash allocation (2020-21 opening baseline);
- £31.2m of additional security funding for the PSNI;
- £10.7m of funding for EU Exit costs;
- £7.7m of Covid-19 allocation;
- £4.2m contribution towards Legacy costs; and
- £0.7m of Technical Adjustments.

FSNI is due to receive £11.512m of income in 2021-22, with £10.439m from the PSNI, and additional funding from the Department of £1.752m.

Audit

The financial statements were audited by the Comptroller and Auditor General for Northern Ireland (C&AG), who heads the Northern Ireland Audit Office (NIAO) and is appointed by statute

and reports to the Northern Ireland Assembly. The C&AG and his 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 £17,500 (2019-20: £17,500).

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 2020-21 or 2019-20.

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 2020-21 showed that on average 92.1% (2019-20: 93.6%) of invoices were paid within ten working days following receipt of a properly rendered invoice. The average for payment within 30 calendar days was 96.9% (2019-20: 97.6%).

Regulation and legislation

The UKAS assessment for compliance with the ISO/IEC 17025:2017 standard, ILAC G19 08:2014 and Forensic Information Databases Service (FINDS) was undertaken during the period 1 September – 27 November 2020. This was a 'blended' assessment, consisting mainly of remote assessments in September and some limited on-site assessments conducted in October and November. The assessment process involved all teams within FSNI. The 'blended' approach to the assessment was as a result of the Coronavirus pandemic restrictions in place at this time. UKAS also assessed three extensions to the scope of the Agency's accreditation during the year and assessed the recommissioning of the Temporary Evidence Recovery Area (TERA) for the resumption of accredited activities in TERA. The recommissioning of TERA was required to alleviate laboratory pressures due to the social distancing requirements resulting from the Coronavirus pandemic and the Main building roof issues. The Agency's scope of accreditation was maintained and extended to include the Trace Explosives covering the inclusion of the Q Exactive Vanquish UPLC HRMS instrument; Toxicology method for the new Q Exactive HRMS instrument and the STRMix software v2.7 for the statistical evaluation of DNA STR profiles.

The current scope of accreditation for FSNI's testing and calibration can be found on the UKAS website:

https://www.ukas.com/find-an-organisation/?q=forensic+science+northern+ireland

Sustainability

FSNI is committed to aligning itself with the Northern Ireland 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 2020-21 resulted in at least 96% (2019-20: approximately 98%) of waste diverted from landfill.

FSNI is also currently working on a range of initiatives to address sustainable use of utilities including a rolling program of LED lighting upgrades and planting of native species across the site to boost biodiversity.

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 health and safety, 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 health and safety 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 health and safety 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 Northern Ireland (HSENI), 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 Covid-19 pandemic required FSNI to make accommodation adjustments to comply with government guidance and undertake additional risk assessments 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 Northern Ireland Human Rights Commission (NIHRC) 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.

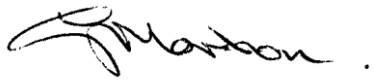
Anti-corruption and anti-bribery

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.

Whistleblowing

The Agency follows the Department of Justice's Whistleblowing 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.

PERFORMANCE REPORT



G Morton

Chief Executive and Accounting Officer

23 June 2021

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

Gillian Morton has been Chief Executive and Accounting Officer of the Agency since September 2019. She is supported in her responsibilities for corporate governance and strategic direction by a Leadership Board.

The Leadership Board

During the course of 2020-21 the membership was as set out below:

G Morton	Chief Executive
S Campbell	Director of Laboratory Services; Acting Quality and Laboratory Information Management Services Director
A McElveen	Acting Director of Reporting Services and ICT Director
Post vacant	*Quality and ICT Director
W McCollum	Director of Customer and Corporate Services
T Burgess	Non-Executive Director
C Warnock	Non-Executive Director

(*The Quality Director and ICT position has been vacant from May 2019)

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 Leadership Board (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 2020-21.

Complaints

The FSNI complaints/concern procedure is aligned, along with other Justice Department Agencies, with DoJ Complaints Handling – Policy and Procedures for Staff (Version 1.0 February 2019). The time period 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, one report from FSNI was provided in 2020-21 which covered the period April 2020 – March 2021.

For the period 1 April 2020 – 31 March 2021, there were no complaints and two concerns recorded, as per the current definitions of complaints and concerns. Of the two concerns raised, one was upheld and the other concern was not upheld. Further information can be found on the monitoring of complaints at https://www.justice-ni.gov.uk/articles/fsni-complaints-procedure.

Non-Executive Directors' Report

In our report last year we stated that 2020-21 would be a testing year in terms of Brexit and ongoing funding and capacity issues. Whilst the Coronavirus situation was in its relative infancy in this jurisdiction, no-one was to know that its impact would be as great or long-lasting, imposing as it has what would be unheard of, or imagined, restrictions both on businesses right across the economy but also on the ordinary daily lives of citizens.

This impact has placed particular strains on FSNI, where a substantial part of its day-to-day operation requires the attendance of staff on the premises in order to carry out the forensic examinations which are its core business. This has placed enormous demands on the Agency to ensure the safety and well-being of its staff at work, whilst recognising the concerns and stresses under which they suffer as do every other member of the community.

The response across the whole of the workforce has been remarkable, evidencing once again the dedication, professionalism and determination to provide a service of the highest quality, which are the hallmarks of the Agency.

But the demands did not stop there. Structural faults were found in parts of the premises, which led to substantial disruption. This required moves into temporary premises, which in turn had to meet the standards laid down by UKAS, standards which underpin the accreditation which underlies the quality of the work of the Agency. Indeed a full accreditation exercise was undertaken by UKAS during the year, resulting in full accreditation being renewed, together with extensions of accreditation into additional areas. In addition the majority of business plan targets were achieved.

The work in previous years, continued this year with structural changes instigated by the CEO, have borne fruit in terms of effectiveness and efficiency, as has the continued close working with the PSNI, which both generally, and particularly in the circumstances of the pandemic, has led to a close practical relationship which allowed targets to be met. This relationship, and that with others in the criminal justice community, allowed for the successful attainment of the targets of the previous Forensic Strategy, with a new, agreed Strategy now in place. This will have as an important aspect of its work an examination of the optimum delivery model for forensics services together with new work streams.

In the final quarter of the year we carried out the Annual Board Effectiveness review. In that we commented on the good governance, internal control and risk management procedures which are in place and which worked effectively throughout the year. We have commented on steps that require to be addressed in the production of Management Information, while recognising the resource pressures under which the Agency labours. Indeed staffing issues continue to impact on business operations and planning processes. We are satisfied that staff recruitment, retention, development and well-being issues are being positively addressed through the recently agreed HR Strategy, and through active collaboration with the HR Shared Service Partner.

All of the above presented management and staff with formidable challenges requiring urgent responses to unforeseeable events and in an environment where speed, efficiency and above all the provision of a high quality service is fundamental. The response to all of these challenges, whilst at the same time looking forward to new initiatives and developing technologies, is perhaps best summed up by the objective view of UKAS in the context of the accreditation process:

"FSNI experienced significant changes to key positions in its management structure in 2019, but they have settled in well through the very challenging 2020, when combined with the pandemic which has hit the world. Members of the senior management team were engaged in the assessment … and demonstrated commitment to the accreditation process. The quality team … has continued to address resourcing issues and reduced the backlogs of work where they existed. Staff demonstrated technical competence in all assessed areas … (and) commitment to the accreditation process…. With so much disruption in 2020 the laboratory has coped incredibly well to maintain performance and control. All the assessors on the case for a few years, have commented on the steadily increasing compliance and quality by the organisation at all levels."

We endorse that view as representing the performance of the Agency in all areas during the last year, a performance reflecting the quality and dedication of the Executive Directors, supported in turn by dedicated and hard-working staff.

T Burgess
C Warnock

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act (Northern Ireland) 2001, the Department of Finance (DoF) has directed Forensic Science Northern Ireland 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 Forensic Science Northern Ireland and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- Observe the Accounts Direction issued by 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 Forensic Science Northern Ireland as the Accounting Officer of Forensic Science Northern Ireland. 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 Forensic Science Northern Ireland 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 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 was reviewed and revised in 2020-21 and has taken into account the requirements and governance approach contained in the DoF MPMNI guidance published in 2013:
https://www.finance-ni.gov.uk/articles/managing-public-money-ni-mpmni

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 2021 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):
https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/daodfp0613att.pdf

The Governance Framework will be reviewed in 2021-22 based on MPMNI and any other relevant guidance issued.

3. Governance framework

As Chief Executive, I am supported by the FSNI Leadership Board (LB). The LB comprises of four Executive Directors which are Reporting Services (and acting ICT); Laboratory Services (and Acting Quality); Quality and ICT (position currently vacant) and Customer and Corporate Services. In 2020-21 the Director of Reporting Services role continued to be filled during the year through the temporary promotion of the previous Director of Corporate Services (Alison McElveen) and Quality and ICT roles in acting capacities by the Laboratory and Reporting Services Directors respectively. The Leadership Board also includes two Non-Executive Directors (NEDs). Other invitees at FSNI Leadership Board meetings with no voting rights are representatives from Financial Services Division; PSNI and NICS HR. The Leadership Board 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 2020-21 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.

The FSNI Audit and Risk Assurance Committee (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 2020-21 comprised of:

- Two NEDs (one as Chair); and,
- One A&RAC Independent Member (with effect from August 2020).

In order to be fully compliant with the governance arrangements and processes set out in the DoF Audit and Risk Assurance Committee (A&RAC) Handbook (NI) (April 2018), R Murtagh was appointed as Independent A&RAC member in August 2020 to replace the previous FSNI A&RAC

Independent Member following her success in the FSNI Chief Executive recruitment competition in September 2019.

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

Due to the Coronavirus pandemic and accommodation issues in 2020-21 all FSNI A&RAC meetings were conducted remotely via the WebEx meeting software application. The A&RAC Chair meets separately with the DoF Head of Group Internal Audit Services (GIAS) for FSNI, the NIAO audit manager and the Chair of the Departmental Audit Committee and also sits on the forum of A&RAC Chairs of all DoJ sponsored bodies. (Although no meetings of the Chairs of DoJ Audit Committees took place during the year due to the Coronavirus pandemic situation). 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 delivered internal audit function 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 United Kingdom Accreditation Service 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 2020-21, all FSNI Directors were asked to complete 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 Whistleblowing 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 (CJINI);
- Forensic Services Leadership Group and Operations Group;
- Health and Safety Executive for Northern Ireland;
- The Manufacture and Storage of Explosives Regulations (MSER) inspections;
- Department of Finance (DoF);
- 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 eight occasions during 2020-21 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 – G Morton	7/8	4/4
*Acting Director of Reporting Services (DoRS) and ICT Director – A McElveen	8/8	4/4
*Director of Laboratory Services; Acting Quality and LIMS Director – S Campbell	8/8	4/4
*Director of Customer and Corporate Services – William McCollum	8/8	4/4
Non-Executive Member – T Burgess	8/8	4/4
Non-Executive Member – C Warnock	8/8	4/4
**A&ARC Independent Member – R Murtagh (with effect from August 2020)	N/A	***2/2

*FSNI A&RAC – FSNI Directors attend on a rotational basis

**A&RAC member only

***From date of appointment

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. An assessment of the LB effectiveness is conducted annually by the NEDs who review the LB Members' responses to an evaluation questionnaire based on Financial Reporting Council and Institute of Directors guidance.

DoJ Governance

As part of the Agency's governance arrangements, I met at least monthly 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 2020-21 financial year were not exceeded.

Assurance Statements

In 2020-21 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 final 2020-21 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 2020-21 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 reasonably satisfied that the governance framework operated effectively throughout 2020-21.

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 year (which covered year three of the rolling three year audit plan agreed). This plan focuses on filling any gaps and avoiding unnecessary duplication and was reviewed by the A&RAC.

During 2020-21 the following audits were completed by Group Internal Audit Services:

- Review of FSNI Exhibit Management;
- Review of FSNI Information Assurance and GDPR Compliance;
- Review of FSNI Procurement and Contract Management; and,
- Review of FSNI Corporate Governance 2020-21.

In addition, and as part of a the wider NICS Cyber Risk Delivery Plan, an audit of the 3 key modules of the Perseus System was carried out by the Group Internal Audit Services IT Audit and Fraud Investigation Team.

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 2020-21 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. Priority one actions are reported to the Director of Safer Communities. During 2020-21 there were seven recommendations made (six GIAS and one in the NIAO Report to Those Charged

with Governance (RTTCWG). Six of the 2020-21 recommendations have been actioned and completed or closed out and the remaining outstanding recommendation has a target completion date of February 2022.

There were no Priority one audit recommendations received in 2020-21. FSNI's own internal scientific Quality Audit programme (consisting of approximately 70 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 Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all departments for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

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 Quality Management System (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 Group

Internal Audit Services 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.

9. FSNI Roof Issue

With the continuing uncertainty regarding the longer term future for the building, as detailed in the performance summary, and as such the value of the non-movable non-current assets located within the building was subject to a detailed reviewed during 2020-21. As a result a number of assets had their remaining useful lives reduced to reflect the current usage of the building.

REMUNERATION AND STAFF REPORT

Remuneration Report

Remuneration policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Minister has set the 2020-21 NI public sector pay policy (September 2020) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2020-21 has been finalised but not yet paid.

The pay of SCS is 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.

Service contracts

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

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in 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.

T Burgess was appointed as a NED Member in April 2014 for an initial three year period, during 2016-17 this was extended to 30 April 2020. In January 2020 the DoJ Permanent Secretary approval was requested and received to extend this appointment for 12 months to 30 April 2021, with the option, subject to both parties agreement/consent, to extend this for a further eight months to 31 December 2021. C Warnock was appointed as a NED Member on 23 March 2015 for an initial three year period to 22 March 2018. This appointment was extended for a further

three years to 22 March 2021. Pending the completion of an exercise, being undertaken by the DoJ Governance Unit, to appoint NED Members to the Department's Management Board and the Management Boards of FSNI and another Agency within the DoJ; the DoJ Permanent Secretary has approved the further extension to both these appointments to 31 July 2021 (C Warnock) and 31 December 2021 (T Burgess).

R Murtagh was appointed as A&RAC Independent Member in August 2020. The Agency and the Independent Board/A&RAC Members may terminate the appointments by giving one month's notice in writing.

Remuneration 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			**2020-21**		
LB Members	**Salary**	**Bonus Payments**	**Benefits in kind (to nearest £100)**	**Pension Benefits* (to nearest £1,000)**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**
G Morton – Chief Executive	75-80	-	-	69	145-150
S Campbell – Acting Quality and Laboratory Information Management Services Director	55-60	-	-	31	85-90
A McElveen – Acting Director of Reporting Services, Corporate Services and ICT	65-70	0-5	-	38	105-110
W McCollum – Director of Customer and Corporate Services	50-55	-	-	36	85-90
T Burgess – Independent Board Member	5-10	-	-	-	5-10
C Warnock – Independent Board Member	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			**2019-20**		
LB Members	**Salary**	**Bonus Payments**	**Benefits in kind (to nearest £100)**	**Pension Benefits* (to nearest £1,000)**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**
S Brown – Chief Executive *(to September 2019)*	40-45 (80-85 full-time equivalent)	-	-	4	40-45 (85-90 full-time equivalent)
G Morton – Chief Executive *(from September 2019)*	35-40 (70-75 full-time equivalent)	-	-	-	35-40 (70-75 full-time equivalent)
S Campbell – Director of Laboratory Services *(to May 2019);* Director of Laboratory Services; Acting Quality and Laboratory Information Management Services Director *(from May 2019)*	55-60	0-5	-	24	80-85
A McElveen – Acting Director of Reporting Services and Corporate Services Director (*to May 2019);* Acting Director of Reporting Services, Corporate Services and ICT *(from November 2019)*	60-65	-	-	28	90-95
A Kirkwood – Director of Quality and ICT *(to 31 May 2019)*	5-10 (50-55 full-time equivalent)	-	-	4	10-15 (55-60 full-time equivalent)
W McCollum – Finance Manager *(to October 2019);* Director of Customer and Corporate Services *(from November 2019)*	40-45	-	-	19	60-65
T Burgess – Independent Board Member	5-10	-	-	-	5-10
C Warnock – Independent Board Member	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.

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. No LB members received benefits in kind during 2020-21 or 2019-20.

Bonuses

One LB member received a bonus payment during 2020-21 and one LB member received a bonus payment during 2019-20. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2020-21 relate to performance in 2020-21 and the comparative bonuses reported for 2019-20 relate to the performance in 2019-20.

Pay multiples (Audited information)

	2020-21	**2019-20**
Band of Highest Paid Director's Total Remuneration* (£000)	70-75	70-75
Median Total Remuneration* (£)	28,730	28,167
Ratio	2.61	2.56

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

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest paid director in the Agency in the financial year 2020-21 was £70,000-75,000 (2019-20: £70,000-75,000). This was 2.61 times (2019-20: 2.56) the median

remuneration of the workforce, which was £28,730 (2019-20: £28,167). The ratio has increased as the median total remuneration is higher in 2020-21.

In 2020-21 and 2019-20 no employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £19,000 to £70,000-75,000 (2019-20: £19,000 to £70,000-75,000).

Pension entitlements (Audited information)

LB Members	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	Nearest £100
G Morton – Chief Executive	30-35 plus a lump sum of 60-65	2.5-5 plus a lump sum of 0-2.5	517	456	42	-
S Campbell – Acting Quality and Laboratory Information Management Services Director	20-25 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0-2.5	423	390	19	-
A McElveen – Acting Director of Reporting Services, Corporate Services and ICT	15-20	0-2.5	300	260	28	-
W McCollum – Director of Customer and Corporate Services	10-15	0-2.5	158	133	18	-

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 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 existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did 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 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%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes e.g. classic, alpha etc and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at https://www.finance-ni.gov.uk/publications/dof-resource-accounts.

Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a 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 2.3%.

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). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

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

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. Scheme Pension age is 60 for members of **classic, premium**, and **classic plus** and 65 for members of **nuvos**. The normal scheme 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 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 Prices Index (CPI) figure

for the preceding September. The CPI in September 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contributions rates for all members for the period covering 1 April 2021 to 31 March 2022 are as follows:

Scheme Year 1 April 2021 to 31 March 2022

Annualised rate of Pensionable Earnings (Salary Bands)		% Contribution rate for all members
From	**To**	**From 1 April 2021 to 31 March 2022**
£0	£24,199.99	4.60%
£24,200.00	£55,799.99	5.45%
£55,800.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses

common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office

There were no compensation benefits paid by FSNI to any senior staff members during the financial year (2019-20: £Nil).

Staff Report

Staff costs (Audited information)

Staff costs comprise:

			2020-21	2019-20
	Permanently *Employed **£000**	**Others** **£000**	**Total** **£000**	Total £000
Wages and salaries	6,025	71	**6,096**	5,790
Social security costs	637	-	**637**	595
Other pension costs	1,818	-	**1,818**	1,674
Total	**8,480**	**71**	**8,551**	8,059

*Of the total, no costs have been capitalised for staff involved with capital projects in 2020-21 (2019-20 £Nil).

Pension arrangements

The Northern Ireland Civil Service 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 the scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. 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. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

For 2020-21 employers' contributions of £1.818m were payable to the NICS pension arrangements (2019-20: £1.674m) at one of three rates in the range 28.7% to 34.2% (2019-20: 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 (2019-20: £Nil) were paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2019-20 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% (2019-20: £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 (2019-20: No persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2019-20: £Nil).

Average number of persons employed (Audited information)

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

	2020-21 Number	2019-20 Number
Senior civil service staff	**1**	1
Senior Management	**3**	3
Caseworkers	**128**	122
Support Staff	**37**	39
Temporary Staff	**4**	2
Staff engaged on capital projects	**-**	-
Total	**173**	167

Staff composition

The number of persons employed at 31 March 2021 by FSNI was as follows:

	Female Staff Number	Male Staff Number	Total Staff Number
Leadership Board	2	2	**4**
Senior civil service staff*	1	-	**1**
Staff	110	71	**181**

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

Managing attendance

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. Staff absence levels continued to be amongst the lowest in 2019-20 in the DoJ at 5.8 days (2018-19: 4.4 days) average per staff member, despite the sustained heavy workload across the Agency. The staff absence figures for 2020-21 are not available yet.

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 2020-21 year supported staff with a number of health prevention and promotion events.

Staff Policies

Staff turnover percentage

Based on information provided by NISRA (Northern Ireland Statistics and Research Agency) the level of staff turnover for 2020-21 was as follows:

	Departmental Turnover Rate	General Turnover Rate
Forensic Science NI	**2.3%**	**0.0%**

The Turnover Rate % is calculated as the number of leavers within the year divided by the average number of staff in post over the year. The definitions employed for Turnover are: 'Departmental Turnover' (staff leaving the NI Civil Service or a particular department) and 'General Turnover'

(staff leaving the NI Civil Service as a whole). 2020-21 is the first financial year that disclosures for staff turnover are required by FReM and comparative information for 2019-20 is not available.

Staff engagement scores

The 2020 NICS People Survey was conducted by NISRA across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey. For the DoJ there were 3,378 (2019: 3,343) staff invited to complete the survey, of which 1,091 individuals participated, including temporary/agency workers (2019: 1,366); a response rate of 31.3% (2019: 41.4%) excluding temporary/agency workers. Due to the short timeframe for completion of the 2020 survey it was not possible to put in place the necessary arrangements to allow full participation by NIPS operational staff which impacted on response rates. The Employee Engagement Index (EEI) is the weighted average of responses to the five employee engagement questions, and it ranges from 0% to 100%. DoJ responses indicated an EEI of 55% (2019: 51%), compared to the NICS average of 57% (2019: 51%). Details of the Benchmark Scores can be accessed at www.finance-ni.gov.uk/publications/nics-people-survey-results.

Employment, training and advancement of disabled persons

The Northern Ireland Civil Service (NICS) applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all members of NICS recruitment panels. Unconscious bias training is available to all staff.

To maintain and promote a diverse and inclusive workforce, the NICS has policies in place to support adjustments to the working environment required by disabled persons.

The NICS has a wide and active network of Diversity Champions and one of its Deputy Secretaries is the NICS Diversity Lead for Disability. The NICS has a Disability Working Group and is a lead partner with Employers for Disability Northern Ireland. During 2020-21 the NICS established a Disability Staff Network. This Network plays a key role in promoting disability equality and inclusion across the NICS.

The NICS is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The NICS promotes a number of schemes for disabled people, including a Work Experience Scheme for People with Disabilities.

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 NICSHR[1]. Training is delivered using a variety of learning delivery channels (including on-line, webinars), 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 of the NICS People Strategy and this year the focus was on improving the quality of the development conversation between managers and staff, with the introduction of 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.

As part of the NICS, the Agency recognises the importance of having skilled and engaged employees and continues to invest in learning and development. FSNI provide staff with specific Forensic Science training to maintain their competencies.

Employee consultation and Trade Union relationships

The Department of Finance is responsible for the NICS Industrial Relations Policy. NICS HR 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

In the NICS, 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

[1] NICSHR is the NICS centralised human resources function. It falls under the responsibility of the Department of Finance

to work. We want to make use of all the talent that exists across the NICS to ensure we are a well-led, high performing, outcome-focused Service and a Service that is a great place to work.

The NICS People Strategy includes a range of actions that will help accelerate our ambition of a truly inclusive NICS, which reflects the society we serve.

As a key element of the People Strategy, our ambitious diversity and inclusion programme of work is delivered through the implementation of an annual NICS Diversity Action Plan, and overseen by the leadership of the NICS Board, the NICS Diversity Champions Network, Departmental Diversity Champions and Thematic Diversity Champions, NICS colleague networks and NICSHR, as well as through partnership working with stakeholder organisations.

The NICS Diversity Action Plan sets out our priorities for action by diversity and inclusion theme, cross-cutting priorities, departmental priorities and includes supporting plans on communications and outreach.

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. The NICS commitment to equality of opportunity is outlined in its 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 NICS human resource statistics.

The annual "Equality Statistics for the Northern Ireland Civil Service" reports work force composition and trends over time and, where appropriate, makes comparisons with the wider labour market and the Civil Service in Great Britain.

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. In addition, the NICS conducts a similar formal review of the gender profile of its workforce. The finding are published in the NICS Article 55 and Gender Reviews.

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 Northern Ireland Act 1998 in carrying out its functions. Further information on the department's equality scheme is available at 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 2020-21 (2019-20: Nil). Expenditure on temporary staff was £71k in 2020-21 (2019-20: £81k).

Off-payroll engagements

There were no off-payroll engagements requiring disclosure during 2020-21 (2019-20: Nil).

Reporting of Civil Service and other compensation schemes – exit packages

There were no exit packages requiring disclosure during 2020-21 (2019-20: 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 2020-21 (2019-20: Nil).

Fees and charges

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

	2020-21 £000			2019-20 £000		
	Income	**Full Cost**	**Surplus/ (deficit)**	Income	Full Cost	Surplus/ (deficit)
Services	**10,948**	**15,355**	**(4,407)**	11,066	15,047	(3,981)

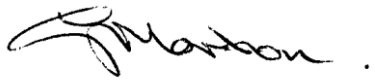
The above information is provided for fees and charges purposes, and not for IFRS 8 Operating Segments purposes.

Whilst there is a deficit of £4.407m (2019-20: £3.981m) on the Statement of Comprehensive Net Expenditure, 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 2020-21 that require disclosure. Note 16 provides further details regarding the contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT



G Morton

Chief Executive and Accounting Officer

23 June 2021

The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Forensic Science Northern Ireland for the year ended 31 March 2021 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. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Forensic Science Northern Ireland's affairs as at 31 March 2021 and of its net operating 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 of Public Sector Entities 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 of the Financial Reporting Council's Revised Ethical Standard 2019, 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 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 report.

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 report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion 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 the light of the knowledge and understanding of the 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;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free form material misstatement, whether due to fraud of error;
- 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 audit, 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;
- communicating with component auditors to request identification of any instances of non-compliance with laws and regulations that could give rise to a material misstatement of the group financial statements;
- 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, risk assessment of journals and a review of developments around the long term use of the building occupied by Forensic Science Northern Ireland;
- 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; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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.

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Upper Galwally
Belfast
BT8 6RB

2 July 2021

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure
For the year ended 31 March 2021

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	**2020-21 £000**	2019-20 £000
Revenue from contracts with customers	4	**(10,948)**	(11,065)
Other operating income	4	**-**	(1)
Total operating income		**(10,948)**	(11,066)
Staff costs	3	**8,551**	8,059
Purchase of goods and services	3	**4,687**	4,549
Depreciation and impairment charges	3	**2,060**	2,061
Provisions expense	3	**33**	298
Total operating expenditure		**15,331**	14,967
Net operating expenditure		**4,383**	3,901
Finance expense	3	**24**	80
Net expenditure for the year		**4,407**	3,981
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	**(39)**	(470)
– Net (gain) on the revaluation of Intangibles	6	**-**	-
Comprehensive net expenditure for the year		**4,368**	3,511

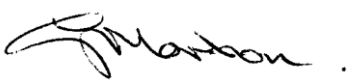
The notes on pages 71 to 90 form part of these Accounts.

Statement of Financial Position

As at 31 March 2021

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	2021 £000	2020 £000
Non-current assets:			
Property, plant and equipment	5	**17,897**	19,227
Intangible assets	6	**3,020**	3,181
Total non-current assets		**20,917**	22,408
Current assets:			
Inventories	8	**17**	56
Trade and other receivables	10	**715**	557
Cash and cash equivalents	9	**9**	1,233
Total current assets		**741**	1,846
Total assets		**21,658**	24,254
Current liabilities			
Trade and other payables	11	**(2,789)**	(3,107)
Provisions	12	**(340)**	(9)
Total current liabilities		**(3,129)**	(3,116)
Total assets less current liabilities		**18,529**	21,138
Non-current liabilities			
Provisions	12	**(297)**	(581)
Total non-current liabilities		**(297)**	(581)
Total assets less total liabilities		**18,232**	20,557
Taxpayers' equity and other reserves			
General fund		**14,290**	16,378
Revaluation reserve		**3,942**	4,179
Total equity		**18,232**	20,557



G Morton
Chief Executive and Accounting Officer **23 June 2021**

The notes on pages 71 to 90 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2021

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	**2020-21 £000**	2019-20 £000
Cash flows from operating activities			
Net expenditure for the year		**(4,407)**	(3,981)
Adjustment for non-cash transactions	2	**2,213**	2,491
(Increase)/Decrease in trade and other receivables	10	**(158)**	(166)
Movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure	10	**3**	(4)
Decrease in inventories	8	**39**	-
Increase/(Decrease) in trade and other payables	11	**(318)**	39
Movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure		**310**	51
Use of provisions	12	**(10)**	(10)
Net cash (outflow)/inflow from operating activities		**(2,328)**	(1,580)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	**(794)**	(798)
Purchase of intangible assets	6	**(109)**	(146)
Net cash outflow from investing activities		**(903)**	(944)
Cash flows from financing activities			
Net Assembly funding		**2,007**	3,118
Net financing		**2,007**	3,118
Net increase/(decrease) in cash and cash equivalents in the period		**(1,224)**	594
Cash and cash equivalents at the beginning of the period	9	**1,233**	639
Cash and cash equivalents at the end of the period	9	**9**	1,233

The notes on pages 71 to 90 form part of these Accounts.

Statement of Changes in Taxpayers' Equity
For the year ended 31 March 2021

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	Revaluation Reserve	Total Reserves
		£000	£000	£000
Balance at 31 March 2019		16,932	3,970	20,902
Net Assembly funding		3,118	-	3,118
Comprehensive net expenditure for the year		(3,981)	470	(3,511)
Non-cash adjustments				
Notional charges – auditor's remuneration	3	18	-	18
Notional charges – other	3	30	-	30
Movement in Reserves				
Transfer between reserves		261	(261)	-
Balance at 31 March 2020		16,378	4,179	20,557
Net Assembly funding		**2,007**	**-**	**2,007**
Comprehensive net expenditure for the year		**(4,407)**	**39**	**(4,368)**
Non-cash adjustments				
Notional charges – auditor's remuneration	3	**18**	**-**	**18**
Notional charges – other	3	**18**	**-**	**18**
Movement in Reserves				
Transfer between reserves		**276**	**(276)**	**-**
Balance at 31 March 2021		**14,290**	**3,942**	**18,232**

The notes on pages 71 to 90 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 2020-21 Government Financial Reporting Manual (FReM) issued by the Department of Finance (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 statement of comprehensive net expenditure.

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 statement of comprehensive net expenditure.

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 Communications Technology (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 Inventories

Consumable inventory is stated at the lower of cost and net realisable value. Work in progress is valued at the lower of cost of professional time plus related laboratory overhead and net realisable value.

The Agency hold exhibits on behalf of a third party, these exhibits are not included in the financial statements.

1.6 Leases

Leases are classified as operating lease contracts whenever the terms of the lease do not transfer substantially all the risks and benefits of ownership to the lessee. Rentals paid under operating leases are charged to operating costs on a straight-line basis over the term of the lease.

1.7 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.

1.8 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.

1.9 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 (Northern Ireland) 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.

1.10 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 Managing Public Money Northern Ireland.

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

1.11 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.

Fees, levies and charges

This principally comprises fees and charges for services provided on a full cost basis to external customers as well as public repayment work. Revenue from fees, levies and charges is recognised over time as the services are rendered based on either a fixed price or an agreed rate.

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 operating income

Other operating income is income which relates directly to the operating activities of the Agency. It includes both income classified as Accruing Resources and income due to the Consolidated Fund, which in accordance with the FReM, is treated as operating income.

Other income

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

1.12 Value Added Tax

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.

1.13 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.

1.14 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.

1.15 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 Principal Civil Service Pensions Schemes (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.

1.16 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.

1.17 Insurance

Only insurance costs in respect of motor vehicles are charged to the statement of comprehensive net expenditure. No insurance is in place against fire, explosion, common law, third party and similar risks.

1.18 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.

1.19 Corporation Tax

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

1.20 Financial instruments

1.20.1 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.

1.20.2 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 statement of comprehensive net expenditure.

1.20.3 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.

1.21 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.

1.22a Accounting standards, interpretations and amendments to published standards and FReM

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 2020 or later periods, but which the Agency has not adopted early. The Agency considers that these are not relevant or material to its operations.

1.22b 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 and are mandatory for the Agency's accounting periods beginning on or after 1 April 2021 or later periods, but which the Agency has not adopted early. Other than as outlined below, the Agency considers that these Standards are not relevant or material to its operations.

Standard	IFRS 16 *Leases* (replaces IAS 17 *Leases and related interpretations*)
Effective date	January 2019 (EU endorsed 31 October 2017)
***FReM* application**	2022-23
Description of revision	The IASB issued IFRS 16 in January 2016 with an effective date for annual periods beginning on or after 1 January 2019. Early application is permitted for those entities applying IFRS 15. IFRS 16 represents a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. A lessee is required to recognise assets and liabilities for all leases, unless they qualify for low value or short-term exemptions. In addition, there are updated disclosure requirements. The lessor accounting model is generally unchanged from IAS 17 but entities should be aware of the introduction and impacts of IFRS 9 *Financial Instruments*, enhanced disclosure requirements and that a sub-lessor now determines whether a lease is finance or operating based on the right of use asset it subleases.
Comments	IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. The Agency has undertaken a preliminary assessment of the potential impact of IFRS 16 on its future financial statements. It is currently considered that approximately £0.328m of leases will be capitalised on the Statement of Financial Positions in 2022-23 and it is not expected to have a material impact on the Statement of Comprehensive Net Expenditure.

1.22c Financial Reporting – future developments

The Agency has considered the accounting initiatives identified by HM Treasury covering amendments or interpretations from the 2018-20 Annual improvement cycle, 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 Summary of non-cash costs

	2020-21	2019-20
	£000	£000
Purchase of goods and services	**96**	53
Depreciation and impairment charges	**2,060**	2,061
Finance expense	**24**	80
Provisions expense	**-**	298
Notional Income	**-**	(1)
	2,180	2,491

3 Programme expenditure

	Note	2020-21 £000	2019-20 £000
Staff costs*			
Wages and salaries		**6,096**	5,790
Social security costs		**637**	595
Other pension costs		**1,818**	1,674
		8,551	8,059
Purchase of goods and services			
Accommodation, maintenance and utilities		**845**	907
IT, communications and office services		**432**	344
Consumables, equipment and transport costs		**1,305**	1,330
Contracted out and managed services		**1,282**	1,065
Professional and consultancy services		**197**	351
Rentals under operating leases		**182**	178
Staff related costs		**275**	245
Other		**73**	76
		4,591	4,496
Non-cash items:			
Loss on disposal of non-current assets		**63**	1
Auditors' remuneration and expenses		**18**	18
Other programme notional costs		**18**	30
Increase in impairment for trade receivables	10	**(3)**	4
		96	53
		4,687	4,549
Depreciation and impairment charges			
Property, plant and equipment	5	**1,657**	1,617
Intangible assets	6	**403**	444
Revaluation of non-current assets	5, 6	**-**	-
		2,060	2,061
Provisions expense			
Provided in year	12	**33**	298
Written back in year	12	**-**	-
		33	298
Finance expense	12	**24**	80
Total Programme expenditure		**15,355**	15,047

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

4 Income

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

	2020-21	2019-20
	£000	£000
Revenue from contracts with customers		
Police Service of Northern Ireland	**9,765**	9,605
Intra-departmental income	**647**	639
Other public sector customers	**514**	771
Non-public sector customers	**22**	50
	10,948	11,065
Notional income	-	1
Total operating income	**10,948**	11,066

5 Property, plant and equipment

	Land	Buildings	Vehicles Plant & Machinery	Information Technology	2020-21 Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2020	300	7,483	19,202	2,187	29,172
Additions	-	-	325	26	351
Disposals	-	-	(810)	(202)	(1,012)
Transfers and reclassification	-	-	-	-	-
Revaluation released to SOCNE	-	-	-	-	-
Revaluation	-	-	62	1	63
At 31 March 2021	**300**	**7,483**	**18,779**	**2,012**	**28,574**
Depreciation					
At 1 April 2020	-	259	7,752	1,934	9,945
Charged in year	-	241	1,361	55	1,657
Disposals	-	-	(747)	(202)	(949)
Transfers and reclassification	-	-	-	-	-
Revaluation released to SOCNE	-	-	-	-	-
Revaluation	-	-	23	1	24
At 31 March 2021	**-**	**500**	**8,389**	**1,788**	**10,677**
Carrying amount at 31 March 2021	**300**	**6,983**	**10,390**	**224**	**17,897**
Carrying amount at 31 March 2020	300	7,224	11,450	253	19,227
Asset financing:					
Owned	300	6,983	10,390	224	17,897
Carrying amount at 31 March 2021	**300**	**6,983**	**10,390**	**224**	**17,897**

A full independent valuation of buildings was carried out by the Land and Property Services at 31 December 2018 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 and has no finance leases or PFI contracts.

5 Property, plant and equipment (continued)

	Land	Buildings	Vehicles Plant & Machinery	Information Technology	2019-20 Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2019	300	8,951	16,637	2,137	28,025
Additions	-	-	721	110	831
Disposals	-	-	(180)	(62)	(242)
Transfers and reclassification	-	(1,764)	1,764	1	1
Revaluation released to SOCNE	-	-	-	-	-
Revaluation	-	296	260	1	557
At 31 March 2020	**300**	**7,483**	**19,202**	**2,187**	**29,172**
Depreciation					
At 1 April 2019	-	2	6,604	1,876	8,482
Charged in year	-	285	1,213	119	1,617
Disposals	-	-	(179)	(62)	(241)
Transfers and reclassification	-	(36)	36	-	-
Revaluation released to SOCNE	-	-	-	-	-
Revaluation	-	8	78	1	87
At 31 March 2020	**-**	**259**	**7,752**	**1,934**	**9,945**
Carrying amount at 31 March 2020	**300**	**7,224**	**11,450**	**253**	**19,227**
Carrying amount at 31 March 2019	300	8,949	10,033	261	19,543
Asset financing:					
Owned	300	7,224	11,450	253	19,227
Carrying amount at 31 March 2020	**300**	**7,224**	**11,450**	**253**	**19,227**

6 Intangible assets

	Software Licences £000	Software £000	2020-21 Total £000
Cost or valuation			
At 1 April 2020	193	4,268	4,461
Additions	16	226	242
Disposals	(7)	-	(7)
Revaluation released to SOCNE	-	-	-
Revaluation	-	-	-
At 31 March 2021	**202**	**4,494**	**4,696**
Amortisation			
At 1 April 2020	184	1,096	1,280
Charged in year	11	392	403
Disposals	(7)	-	(7)
Revaluation released to SOCNE	-	-	-
Revaluation	-	-	-
At 31 March 2021	**188**	**1,488**	**1,676**
Carrying amount at 31 March 2021	**14**	**3,006**	**3,020**
Carrying amount at 31 March 2020	9	3,172	3,181
Asset financing:			
Owned	14	3,006	3,020
Carrying amount at 31 March 2021	**14**	**3,006**	**3,020**

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 £000	Software £000	2019-20 Total £000
Cost or valuation			
At 1 April 2019	219	4,205	4,424
Additions	-	62	62
Disposals	(26)	-	(26)
Revaluation released to SOCNE	-	-	-
Revaluation	-	1	1
At 31 March 2020	**193**	**4,268**	**4,461**
Amortisation			
At 1 April 2019	180	681	861
Charged in year	30	414	444
Disposals	(26)	-	(26)
Revaluation released to SOCNE	-	-	-
Revaluation	-	1	1
At 31 March 2020	**184**	**1,096**	**1,280**
Carrying amount at 31 March 2020	**9**	**3,172**	**3,181**
Carrying amount at 31 March 2019	39	3,524	3,563
Asset financing:			
Owned	9	3,172	3,181
Carrying amount at 31 March 2020	**9**	**3,172**	**3,181**

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 Inventories

	2020-21 £000	2019-20 £000
Consumable inventory	**17**	56
	17	56

The cost of inventories recognised as an expense in the statement of comprehensive net expenditure amounted to £0.871m (2019-20: £0.962m).

9 Cash and cash equivalents

	2020-21 £000	2019-20 £000
Balance at 1 April	**1,233**	639
Net changes in cash and cash equivalent balances	**(1,224)**	594
Balance at 31 March	**9**	1,233

The following balances at 31 March are held at:

NI banking pool	**9**	1,233
Balance at 31 March	**9**	1,233

10 Trade receivables, financial and other assets

	2020-21 £000	2019-20 £000
Amounts falling due within one year		
VAT recoverable	**82**	-
Trade receivables	**67**	162
Other receivables	**3**	3
Prepayments and accrued income	**563**	392
	715	557

Trade receivables are stated net of the following impairment:

	2020-21 £000	2019-20 £000
Balance at 1 April	**32**	28
Increase in impairment	**-**	4
(Decrease) in impairment	**(3)**	-
Balance at 31 March	**29**	32

11 Trade payables, financial and other liabilities

	2020-21 £000	2019-20 £000
Amounts falling due within one year		
VAT payable	**-**	86
Trade payables	**88**	70
Other payables	**680**	663
Accruals and deferred income	**2,021**	2,288
	2,789	3,107

12 Provisions for liabilities and charges

	2020-21			2019-20		
	Injury Award	**Holiday Pay**	**Total**	Injury Award	Holiday Pay	Total
	£000	**£000**	**£000**	£000	£000	£000
Balance at 1 April	292	298	**590**	222	-	222
Provided in the year	-	33	**33**	-	298	298
Provisions not required written back	-	-	**-**	-	-	-
Provisions utilised in the year	(10)	-	**(10)**	(10)	-	(10)
Borrowing costs	24	**-**	**24**	80	-	80
Balance at 31 March	**306**	**331**	**637**	292	298	590

Analysis of expected timing of discounted flows

	2020-21	2019-20
	£000	£000
Not later than one year	**340**	9
Later than one year and not later than five years	**41**	337
Later than five years	**256**	244
Balance at 31 March	**637**	590

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 87 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.

Holiday Pay

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23 and 24 June 2021 but this has subsequently been adjourned. The 2020-21 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

1. The appeal to the Supreme Court (as detailed above);
2. Lack of accessible data for years previous to 2011;
3. Ongoing negotiations with Trade Unions; and,

4. The provision includes a pension element which is based on formulae provided by the Government Actuary's Department (GAD) with a variable capitalisation factor (CF). The CF used for these calculations is 12 which is based on the commutation value currently used in public sector pensions. This figure is subject to change as the calculation has not been agreed with Trade Unions.

13 Leases

Operating leases

£0.182m (2019-20: £0.178m) was included as an expense on operating leases in the Statement of Comprehensive Net Expenditure.

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

	2020-21	2019-20
	£000	£000
Obligations under operating leases comprise:		
Buildings:		
Not later than one year	**351**	371
Later than one year and not later than five years	**644**	880
Later than five years	**-**	-
	995	1,251

14 Capital commitments

	2020-21	2019-20
	£000	£000
Contracted capital commitments at 31 March not otherwise included in these Accounts:		
Property, plant and equipment	**17**	-
Intangible assets	**83**	-
	100	-

15 Other financial commitments

The Agency has not entered into any other non-cancellable contracts at 31 March 2021 (31 March 2020: £Nil).

16 Contingent liabilities disclosed under IAS 37

Listed below are the Agency's contingent liabilities that have not been recognised as provisions because their existence will only be confirmed by the occurrence of one or more uncertain future events, not wholly within the Agency's control.

Damages claim

This case is being defended by the Agency and the settlement date and amount payable is unknown.

17 Related party transactions

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

The Agency also had material transactions with the Police Service of Northern Ireland 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 Public Prosecution Service and HM Revenue and Customs.

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

18 Third party assets

FSNI did not hold any third party assets during 2020-21 (2019-20: Nil).

19 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 2 July 2021.

Glossary of abbreviations

A&RAC - Audit and Risk Assurance Committee
BCP - Business Continuity Plan
C&AG - Comptroller and Auditor General
CEO - Chief Executive Officer
CF – Capitalisation Factor
CJINI - Criminal Justice Inspection Northern Ireland
CJS - Criminal Justice System
CM - Case Management
COSHH - Control of Substances Hazardous to Health
CoA - Court of Appeal
DEL - Departmental Expenditure Limit
DNA - Deoxyribo Nucleic Acid
DoJ - Department of Justice
DoF - Department of Finance
DPA - Data Protection Act
EEI – Employee Engagement Index
ETS - Extensions to Scope
EU - European Union
FINDS - Forensic Information Databases Services
FReM - Financial reporting Manual
FSLG - Forensic Science Leadership Group
FSNI - Forensic Science Northern Ireland
FSOG - Forensic Science Operation Group
GAD – Government Actuary's Department
GIAS - Group Internal Audit Services
GDPR - General Data Protection Regulation
H&S - Health and Safety
HIU - Historical Investigations Unit
HMRC - Her Majesty's Revenue and Customs
HR - Human Resources
HSENI - Health and Safety Executive Northern Ireland
IAS - International Accounting Standard
IASB - International Accounting Standard Board

ICT - Information and Communications Technology

IFRS - International Financial Reporting Standard

ISO 17025:2017 - General Requirements for the Competence of Testing and Calibration Laboratories Standard

IT - Information technology

KPI - Key performance indicator

LB - Leadership Board

LRFP - Long Range Financial Plan

MI - Management Information

MoU - Memorandum of Understanding

MPMNI - Managing Public Money Northern Ireland

MSER - Manufacture and Storage of Explosives Regulations

NED - Non-Executive Director

NI - Northern Ireland

NIAO - Northern Ireland Audit Office

NICS - Northern Ireland Civil Service

NIHRC - Northern Ireland Human Rights Commission

NIPS – Northern Ireland Prison Service

NISRA – Northern Ireland Statistics & Research Agency

OPONI - Office of the Police Ombudsman for Northern Ireland

PAYE - Pay As You Earn

PCSPS - Principal Civil Service Pensions Schemes

PfG - Programme for Government

PFI - Private Finance Initiative

PPE - Personal Protective Equipment

PPS - Public Prosecution Service

PSNI - Police Service of Northern Ireland

QMS - Quality Management System

R&D - Research & Development

RTTCWG - Report to Those Charged with Governance

SFU - Specialist Fingerprint Unit

SMT - Senior Management Team

SOCNE - Statement of Comprehensive Net Expenditure

SPD - State Pathologist’s Department

TERA - Temporary Evidence Recovery Area

The Agency - Forensic Science Northern Ireland

UK - United Kingdom

UKAS - United Kingdom Accreditation Service

WEEE - Waste Electrical and Electronic Equipment

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