



ANNEX A

ACCOUNTS DIRECTION: LOCAL GOVERNMENT STAFF COMMISSION FOR NORTHERN IRELAND

ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT FOR COMMUNITIES, IN ACCORDANCE WITH SECTION 40 AND PARAGRAPH 11 OF SCHEDULE 3 TO THE LOCAL GOVERNMENT ACT (NORTHERN IRELAND) 1972, AS AMENDED BY THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005, FOR THE YEAR ENDED 31 MARCH 2022

1. The accounts of the Local Government Staff Commission shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the financial position as at the end of the financial year.
2. Subject to the requirements of the Local Government (Northern Ireland) Order 2005, the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and this accounts direction, the Local Government Staff Commission shall prepare accounts for the financial year ended 31 March 2022 in accordance with:-
 - a) the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FReM) which is in force for the financial year for which the accounts are being prepared. The accounting policies contained in the NDPB template apply International Financial Reporting Standards (IFRS). Where the FReM permits a choice of accounting policy, the accounting policy judged to be the most appropriate to the particular circumstances of the Local Government Staff Commission for the purposes of giving a true and fair view should be selected. This document can be accessed via the following website:

<https://www.gov.uk/government/publications/government-financial-reporting-manual-2021-22>
 - b) other guidance which the Department of Finance may issue from time to time in respect of accounts which are required to give a true and fair view;
 - c) any other specific disclosures required by the Department for Communities, except where agreed otherwise with the Department for Communities, in which case the exception shall be described in the notes to the accounts.
3. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true

and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed with this Department.

4. The Commission's annual report and accounts should include a performance report, an accountability report and the financial statements (Refer to chapter 5 of the FReM for more details).

Performance Report

The performance report consists of an overview and performance analysis of the organization over the year. It includes:

Overview

- a. Introduction
- b. Statement from Chief Executive
- c. Statement of purpose and activities
- d. Key issues and risks
- e. Summary of Performance

Performance Analysis

- a. Key performance measures
- b. Detailed analysis and explanation of the performance during the year
- c. Non-financial information including social matters, respect for human rights, anti-corruption and anti-bribery matters
- d. Information on environmental matters
- e. Any other matters required by DoF

Accountability Report

The accountability report consists of a corporate governance report, a remuneration and staff report and Assembly accountability disclosures.

The corporate governance report includes:

- a. the Chief Executive's Report;
- b. a Statement of the Commissions and Accounting Officers' responsibilities;
- c. a Governance Statement.

The remuneration and staff report includes:

- a. a Remuneration report;
- b. a Staff report (see NDPB Green: Illustrative Statements for more details).

Assembly accountability disclosures (see *NDPB Green: Illustrative Statements for more details*) include:

- a. Losses and Special Payments
- b. Fees and Charges
- c. Remote Contingent Liabilities

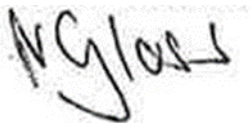
Financial Statements

The financial statements include the following:

- a. A Certificate and Opinion of the Local Government Auditor
 - b. A Statement of Comprehensive Net Expenditure
 - c. A Statement of Financial Position
 - d. A Statement of Cash Flows
 - e. A Statement of Changes in Tax Payers' Equity
 - f. Notes to the accounts
5. The closing date of 30 September 2022 is also the date the audit is to be certified and therefore, as a guide, these meetings should be arranged for one to two weeks as a minimum to 30 September 2022 to allow audit certification. Please arrange in advance a suitable timetable for the audit process of the accounts with Northern Ireland Audit Office.
6. The accounts of the Local Government Staff Commission should be prepared in the form directed by the Department. **One PDF copy** should be submitted to the Department via email to Deborah.McKay@communities-ni.gov.uk on or before 30 June following the financial year to which they relate.

Dated: 7 January 2022

Signed by authority of the Department for Communities



JEFF GLASS