



September 20th, 2023

Notice Of Meeting

You are requested to attend the Audit Committee Meeting to be held on **Thursday, 21st September 2023** at **2:00 pm** in **Chamber Downshire Civic Centre Downpatrick.**

Committee Membership 2023 - 2024

Ms Brona Slevin Independent **Chairperson**

Councillor C Bowsie

Councillor J Brennan

Councillor L Devlin

Councillor M Gibbons

Councillor O Hanlon

Councillor T Kelly

Councillor C King

Councillor S O'Hare

Councillor A Quinn

Councillor G Sharvin

Agenda

1.0 Introduction and Apologies

2.0 Declarations of Interest

3.0 Audit Chairperson

 3. Audit Committee Report extension of contract.pdf

Page 1

4.0 Action Sheet – Audit Committee meeting held Tuesday 04 July 2023 (Attached)

 4. Action Sheet - Audit Cmte 4 July 2023.pdf

Page 4

5.0 Audit Committee Training (Attached)

 5. Audit Committee Member Training - NILGA-NIAO.pdf

Page 8

 5. Appendix 1 - NILGA Audit Committee Training flyer (Final).pdf

Page 11

Corporate Services - (OPEN SESSION)

6.0 Corporate Risk Register – AHC Directorate Risk Register also to be tabled (Attached)

 6 - Rpt re Corporate Risk Register September 2023.pdf

Page 12

 6 App 1.pdf

Page 15

 6. Appendix 2 - CRR - Sept 2023.pdf

Page 16

 6. Appendix 3 - AHC Directorate RR - Sept 2023.pdf

Page 39

7.0 Prompt Payments (Attached)

 7. Prompt Payments Report Q1 2324.pdf

Page 50

8.0 Update of Members Interests (Attached)

 8. Register of Members' Interests.pdf

Page 53

9.0 NMDDC Statement of Accounts (Attached)

 9 - Statement of Accounts 2022-23.pdf

Page 56

Exempt Information Items

10.0 NIAO RTTCWG 2022/23 (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **10. NMD 2022-23 Draft RttcwG 19 Sept.pdf** **Not included**

Corporate Services (CLOSED SESSION)

11.0 Update on Audit Recommendations (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **Item 11 re Rpt Update Audit Recs.pdf** **Not included**

 **Item 11 App 2.pdf** **Not included**

 **Item 11 App 3.pdf** **Not included**

 **IteM 11 App 4.pdf** **Not included**

 **Item 11 App 5.pdf** **Not included**

 **Item 11 App 6.pdf** **Not included**


 **Item 11 App 7.pdf** **Not included**

12.0 Direct Award Contracts (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **12. Cover Report - Direct Award Contracts -September 2023.pdf** **Not included**

 **12 - Appendix 1 - STA-DAC Q2.pdf** **Not included**

 **12 - Appendix 2 - SE STA Report - June 2023.pdf** **Not included**

13.0 Update on Fraud and Whistleblowing (including NFI) (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **13 - Fraud and Raising Concerns update new.pdf** **Not included**

 **13 - Appendix 1 - Fraud and Raising Concerns Register.pdf** **Not included**

14.0 Procurement Action Plans (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **14. Cover Report - Procurement Action Plans - September 2023.pdf** **Not included**

 **14. Appendix 1 - CS - CEO Procurement Action Plan.xlsx** **Not included**

 **14. Appendix 2 - AHC Procurement Action Plan.xlsx** **Not included**

 **14. Appendix 3 - ERT Procurement Action Plan.xlsx** **Not included**

 **14. Appendix 4 - S&E Procurement Action Plan.xlsx** **Not included**

15.0 External Assessment of Internal Audit Service (Attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **15. External Assessment of Internal Audit.pdf** **Not included**

Internal Audit (CLOSED SESSION)


16.0 ASM Summary Report (Report attached)

This item is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may by resolution be excluded during this item of business.

 **16. NMDDC Summary report September 2023 to Audit Committee.pdf** **Not included**

17.0 Assessment of Performance for 2022/23 (Attached)

 *17. Audit Committee Cover Report Assessment of Performance 2022-23.pdf* **Page 168**

 *17. Appendix 1 - Assessment of Performance 2022-23.pdf* **Page 171**

 *17. Appendix 2 - NMD Looking Back Going Forward 2022 2023.pdf* **Page 250**

Invitees

Cllr Terry Andrews

Ms Karen Beattie

Cllr Callum Bowsie

Mr Stephen Brannigan

Cllr Jim Brennan

Cllr Pete Byrne

Mr Gerard Byrne

Cllr Philip Campbell

Mr Andrew Cassells

Cllr William Clarke

Mrs Linda Cummins

Cllr Laura Devlin

Ms Louise Dillon

Cllr Cadogan Enright

Cllr Doire Finn

Cllr Aoife Finnegan

Ms Joanne Fleming

Cllr Conor Galbraith

Cllr Mark Gibbons

Cllr Oonagh Hanlon

Cllr Glyn Hanna

Cllr Valerie Harte

Cllr Roisin Howell

Ms Catherine Hughes

Cllr Jonathan Jackson

Cllr Geraldine Kearns

Mrs Josephine Kelly

Cllr Tierna Kelly

Cllr Cathal King

Cllr Mickey Larkin

Cllr David Lee-Surginor

Cllr Alan Lewis

Cllr Oonagh Magennis

Mr Conor Mallon

Cllr Aidan Mathers

Cllr Declan McAteer

Shona McConville

Cllr Leeanne McEvoy

Deborah McKim

Cllr Andrew McMurray

Cllr Declan Murphy

Cllr Kate Murphy

Cllr Selina Murphy
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Cllr Siobhan O'Hare
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Cllr Áine Quinn
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Cllr Henry Reilly
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Cllr Michael Rice
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Cllr Michael Ruane
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Cllr Michael Savage
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Cllr Gareth Sharvin
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Ms Brona Slevin
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Donna Starkey
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Sarah Taggart
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Cllr David Taylor
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Cllr Jarlath Tinnelly
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Cllr Jill Truesdale
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Mrs Marie Ward
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Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Extension of Chairperson
Reporting Officer (Including Job Title):	Josephine Kelly
Contact Officer (Including Job Title):	Josephine Kelly

Confirm how this Report should be treated by placing an x in either:-

For decision **x** **For noting only**

1.0	Purpose and Background
	<p>The purpose of the paper is to seek approval to extend the contract for the current Independent Chair of the Audit Committee to 31 July 2024.</p> <p>The plan is to carry out an external recruitment in March / April 2024 for a four contract.</p>
2.0	Key issues
	<p>A paper had been brought to extend the current contract to 31st October 2023 to the July 2023 Audit Committee, however this further extension will allow the current Chair to complete this financial year 2023/ 24 and the reporting on the financial year to the June/ July 2024 Audit Committee.</p> <p>It will also allow more time to undertake an external recruitment for this contracted position. The panel will consist of a mix of Councillors and Officers.</p>
3.0	Recommendations
	<p>The recommendation is to approve the extension of the contract for the current Independent Chair of the Audit Committee to 31 July 2024.</p>
4.0	Resource implications
	<p>There will be a cost to carrying out a recruitment exercise which will be managed internally through the Council. Recruitment training for Councillors is being organised. The terms of the current contract will be extended.</p>

5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<p>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>
5.3	<p>Proposal initiating consultation</p> <p>Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/></p> <p>Consultation period will be 12 weeks <input type="checkbox"/></p> <p>Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/></p> <p>Rationale:</p>
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	<p>Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p>

	<p>If no, please complete the following:</p> <p>The policy / strategy / plan / public service is not influenced by rural needs <input type="checkbox"/></p>
7.0	Appendices
	None
8.0	Background Documents
	None

ACTION SHEETAUDIT COMMITTEE MEETINGWEDNESDAY 04 JULY 2023Actions: arising from Audit Committee Meeting – 4 July 2023

Minute Ref	Subject	Decision	Lead Officer	Actions taken/ Progress to date	Remove from Action Sheet Y/N
AC/047/2023	Appointment of Chairperson	It was agreed to note that Ms B Slevin, as Independent Chairperson of the Audit Committee, has been extended by 4 months to allow time for the recruitment of this position.	J Kelly	Agenda item number 3 tabled to September 2023 Committee – for Members approval.	N
AC/050/2023	Action Sheet arising from Audit Committee Meeting – Tuesday 4 April 2023	It was agreed to note the action sheet for Audit Committee Meeting held on Tuesday 4 April 2023	Democratic Services	Noted	Y
AC/051/2023	Audit Committee Annual Report	It was agreed to note the Audit Committee Annual Report and that it be included for noting at the Council Meeting on 7 August 2023.	Democratic Services	Tabled and agreed at Council Meeting on 7 August 2023	Y

AC/052/2023	Corporate Risk Register	<p>It was agreed:</p> <ul style="list-style-type: none"> to approve the updates to the Corporate Risk Register highlighted within the summary at Appendix 1. Full Corporate Risk Register can be evidenced at Appendix 2. to note the revised Neighbourhood Services Directorate Risk Register at Appendix 3 and ensure document is kept up to date in terms of personnel changes within Council organisation. Interview Panel Training for Elected Members to be arranged via HR Department. Officers to examine possible changes required to the Terms of Reference for the recruitment panel for Director posts. 	G Byrne	<p>A timetable and details for the recruitment of two Director posts was provided to the August SPR Committee Meeting. Training for the panel members has been arranged.</p>	N
AC/053/2023	Prompt Payment Statistics	<p>It was agreed to:</p> <ul style="list-style-type: none"> Note the quarter 4 2022-23 Prompt Payment statistics Officers to report back to Cllr Sharvin with further detail regarding content of report; arrange to alter the format of 	G Byrne	<p>Noted – GB to contact Councillor Sharvin</p>	Y

			the report for the next meeting of the Audit Committee; include average figures to reflect the year.				
AC/054/2023	Assurance Framework and Code of Governance		It was agreed to note the Council's Assurance Framework and the Code of Governance, illustrated and described at Appendix 1.	G Byrne	Noted		Y
AC/055/2023	(Exempt) Annual Governance Statement and Accounts 2022-23		It was agreed to approve the Annual Governance Statement 2022/23 and to note the draft Statement of Accounts and Financial Statements	J Kelly	Approved		Y
AC/056/2023	(Exempt) Update: Audit Recommendations		It was agreed to note the update in relation to legacy audit recommendations.	E Cosgrove	Noted		Y
AC/057/2023	(Exempt) Direct Award Contracts		It was agreed to note the Quarter 1 update in relation to Single Tender Actions.	S McConville	Noted		Y
AC/058/2023	(Exempt) Fraud & Whistleblowing		<p>It was agreed:</p> <ul style="list-style-type: none"> To note the update in relation to Fraud and Raising Concerns cases which have been detailed at Appendix 1; To note the Risk Based Approach to sampling of National Fraud Initiative matches as per NIAO guidelines; To note the progress on actions arising from the NIAO 	C Hughes	Noted		Y

AC/59/2023	(Exempt) 2022/23 Annual Assurance Report	Internal Fraud Risk self-assessment.	C Hagan	Noted	Y
AC/60/2023	(Exempt) Internal Audit Plan 2023/24	It was agreed to approve the Internal Audit Plan 2023/24	C Hagan	Approved	Y
AC/61/2023	(Exempt) NIAO Audit Strategy 2022-23	It was agreed to note the Newry, Mourne & Down District Council Audit Strategy 2022-23	C Hagan	Noted	Y
AC/62/2023	Performance Improvement Plan 2023-24	It was agreed to note the Performance Improvement Plan 2023-24 (including the five performance improvement objectives), Consultation and Engagement Report 2023-24 and Objective Delivery Plans 2023-24.	G Byrne	Noted	Y
AC/63/2023	LG-13-2023 re: Filling Positions of Responsibility on a Council	It was agreed to note the correspondence.	Democratic Services	Noted	Y
AC/64/2023	LG-14-2023 re: Appointing Councillors to Committees	It was agreed to note the correspondence.	Democratic Services	Noted	Y
AC/65/2023	LG-15-2023 re: Declaration of Acceptance of Office	It was agreed to note the correspondence.	Democratic Services	Noted	Y

Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Audit Committee Training for Members
Reporting Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	<input type="checkbox"/>	For noting only	<input checked="" type="checkbox"/>
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1.0	Purpose and Background
1.1	<p>In the interests of good governance, financial sustainability and risk management, Council Audit Committees play a vital role. Councillors meaningful participation, oversight and scrutiny on these committees are key to ensuring statutory obligations are met and challenges anticipated and mitigated against.</p> <p>To fulfil this role, audit committee councillors need to scrutinise and challenge pertinent matters contained in numerous reports, which are presented to the Audit Committee. This involves having a good knowledge and grasp of the issues and feeling confident to scrutinise and challenge where needed.</p>
2.0	Key issues
2.1	<p>In collaboration with the Local Government Auditor (Northern Ireland Audit Office), NILGA is coordinating a lunchtime session for Councillors involved in Audit Committees. Delivery of this session will be interactive, allowing councillors to learn by asking questions regularly and recounting their own experiences. Learning and discussions will be relevant to the councillor unique role and participation aims to improve understanding of what audit committee oversight and scrutiny is, why it's important, how to do it and what support is available.</p> <p>This is an online session on the <u>Friday 6th October 2023 12.30 - 2pm.</u></p> <p>Members are encouraged to attend – Officers can get Members of the Audit Committee invited to the virtual session.</p> <p>If Members feel further training is required after the NILGA/NIAO session – Officers will arrange prior to the January 2024 Audit Committee.</p>
3.0	Recommendations
31	Members to note the update in relation Audit Committee training and are encouraged to attend the NILGA / NIAO facilitated session on the 6 October 2023 at 12:30.
4.0	Resource implications
4.1	None

5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<p><i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i></p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p><i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>
5.3	<p><i>Proposal initiating consultation</i></p> <p>Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/></p> <p>Consultation period will be 12 weeks <input type="checkbox"/></p> <p>Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/></p> <p><i>Rationale:</i></p> <p>Consultation not required.</p>
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	<p>Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p>
7.0	Appendices

	Appendix 1 – NILGA / NIAO Flyer
8.0	Background Documents
	None



Northern Ireland
Audit Office

Calling all Audit Committee Councillors

Digital / Online,

Friday 6th October 2023

12.30 - 2pm

In the interests of good governance, financial sustainability and risk management, council audit committees play a vital role. Councillors meaningful participation, oversight and scrutiny on these committees are key to ensuring statutory obligations are met and challenges anticipated and mitigated against.

To fulfil this role, audit committee councillors need to scrutinise and challenge pertinent matters contained in numerous reports, which are presented to the Audit Committee. This involves having a good knowledge and grasp of the issues and feeling confident to scrutinise and challenge where needed.

In collaboration with the Local Government Auditor, NILGA is coordinating a lunchtime session for councillors involved in audit committees.

Delivery of this session will be interactive, allowing councillors to learn by asking questions regularly and recounting their own experiences. Learning and discussions will be relevant to the councillor unique role and participation aims to improve understanding of what audit committee oversight and scrutiny is, why it's important, how to do it and what support is available.

**Hosted by NILGA with support from the LGTG
(Local Government Training Group), these FREE events are open to all
Elected Members.**

Interested members contact Fiona Douglas: f.douglas@nilga.org

Disclaimer

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Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Corporate Risk Register
Reporting Officer (Including Job Title):	Josephine Kelly – Director of Corporate Services
Contact Officer (Including Job Title):	Gerard Byrne – Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	X	For noting only	
1.0			Purpose and Background
1.1			The Corporate Risk Register was reviewed and updated by SMT on 6 September 2023. Quarter 1 Assurance Statements for 2023-24 have been used to inform and update the content of the Corporate Risk Register. Where relevant, Officers have also provided updates in relation to specific controls and action plans.
2.0			Key issues
2.1			<p>Corporate Risk Register</p> <p>The Council has identified 11 corporate risks, 7 of which are red, 3 of which are amber and 1 of which is a yellow level risk. Appendix 1 provides an overview of each risk, risk owner(s), gross and residual risk scores, as well as a summary of changes and updates which have been made to the Corporate Risk Register since June 2023.</p> <p>Several actions have been updated to ensure the Corporate Risk Register is a live document and can be used as a Management tool for decision making.</p> <p>The updated Corporate Risk Register is attached at Appendix 2.</p>
2.2			<p>Other Risk factors which were considered</p> <p>No further risk factors considered for this quarters update.</p>
2.2			<p>Directorate Risk Register – Active Healthy Communities (AHC)</p> <p>The Risk Reporting section of the Risk Strategy states that Directorate Risk Registers will be presented to the Audit Committee on a rotational basis. The Risk Register for the AHC Directorate is attached at Appendix 3. The Risk Register was reviewed and updated with the Assistant Director of Leisure and Sport and the Assistant Director of Community Engagement on the 13 September 2023.</p>
2.3			<p>Within the AHC Directorate Risk Register, six risks have been identified, all of which are amber. These risks cover a range of service areas and functions.</p> <p>The AHC Risk Register will be updated on a regular basis and considered by the Audit Committee annually.</p>

3.0	Recommendations
3.1	To approve the updates to the Corporate Risk Register highlighted within the summary at Appendix 1. Full Corporate Risk Register can be evidenced at Appendix 2. To note the revised AHC Directorate Risk Register at Appendix 3.
4.0	Resource implications
4.1	There are no resource implications.
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/>
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/> The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/>
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/> Consultation period will be 12 weeks <input type="checkbox"/> Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/> <i>Rationale:</i> Consultation not required.
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service

	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p>
7.0	Appendices
	<p>Appendix 1: Summary Sheet – Corporate Risk Register – September 2023</p> <p>Appendix 2: Corporate Risk Register – September 2023</p> <p>Appendix 3: AHC Directorate Risk Register – September 2023</p>
8.0	Background Documents
	None

NMDDC Corporate Risk Register Cover Sheet - September 2023

Risk	Description	Risk Owner(s)	Residual Risk Score		Gross Risk Score	Residual Risk Score	Revised Residual Risk Score	Comments
			Jun-23	Sep-23				
CR01	Failure to deliver the capital investment programme for the District	SMT Caolain Boyd	25	20	25	20	20	Risk score remains unchanged. Title of risk changed, the risk is the failure to deliver, not develop a capital investment programme. Actions have been updated. New Capital Plan procedure to be brought to SPWG and SP&R in November 2023.
CR02	Non-compliance with legislative requirements, including procurement	Josephine Kelly Andrew Cassells	23	20	23	20	20	Risk score remains unchanged. Actions have been updated.
CR03	Failure to effectively manage waste	Andrew Cassells	25	20	25	20	20	Residual risk remains unchanged - actions have been updated and a new action included in relation to internal waste management planning.
CR04	Failure to provide robust and timely planning decisions	Conor Mallon	25	16	25	16	16	Residual risk remains unchanged - actions have been updated. Internal Audit undertaking a review of overturn planning Decisions currently. Final report will be shared with Audit and Planning Committees.
CR05	Failure to adequately deliver future efficiencies and improvements	Marie Ward Josephine Kelly	20	16	20	16	16	Title of the risk has been amended - the risk is delivering the efficiencies / improvements, not planning. Residual risk remains unchanged - actions have been updated
CR06	Failure to adequately react to a major incident which would minimise any negative consequences/impact	SMT Caolain Boyd	25	8	25	8	8	Residual risk remains unchanged - actions have been updated to include a review of BCPs in July 2023.
CR07	Failure to implement an economic development programme to regenerate the district and attract inward investment due to financial uncertainties caused by the current economic and political climate, including the NI Protocol	Marie Ward Conor Mallon	20	16	20	16	16	Risk Score remains unchanged and all actions now updated.
CR08	Increase in sickness absence resulting in delays and an inability to deliver Council services.	Senior Management Team	25	15	25	20	20	Residual risk score increased due to the increased levels of sickness absence across the organisation. Title of the risk changed from 'Failure to manage' to 'Increase in sickness absence'. All actions now updated.
CR09	Risk that Council does not adequately react to the Economic Shocks facing the district, therefore failing in its objectives to regenerate and build a prosperous district due to the inability of Council to be financially sustainable in the long term	Senior Management Team	25	20	25	20	20	Risk score remains unchanged and actions now updated to include the formation of the SPWG for the new term of Council.
CR10	Failure to effectively plan for and manage a cyber security attack.	Josephine Kelly Gavin Ringland	25	20	25	20	20	Residual risk remain unchanged - actions and controls updated. Risk Score cannot be reduced until the IT services project is complete.
CR11	Risk of Industrial Action leading to the failure to have necessary staffing structures and resourcing to deliver services.	Senior Management Team	25	20	25	20	20	Title of the risk amended from 'Risk of Industrial Action leading to the failure to have necessary staffing structures and resourcing to deliver efficient and effective services' to 'Risk of Industrial Action impacting on Service Delivery'. Risk Scores remained unchanged and a new action in relation to rebuilding industrial relation framework now included.

Key Controls Identified

1. Asset Management Strategy in Place to identify surplus assets
1. Monthly review of spend against budget
1. Professionally qualified and experienced staff
- 2 Project risk register in place for major projects
2. Capital Plan annually approved at Council
2. Four year Capital Plan
2. Large projects are project managed by external consultants who report to the Estates Team.
2. Monthly site progress meetings which are minuted
2. Strategic Finance Working Group scrutinises each Capital Project
3. Internal Audit of Project Governance of Capital projects scheduled for 2022/23.

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Capital Plan Cash Flow forecasting	Detailed cash flow of Council capital plan to be brought to SFWG in May to display to Members the scale of the capital programme and communicate when Council's big outlay will be required.	In Progress	Gerard Byrne	11/30/2023	AD of finance received information for each project via detailed project plans/business cases. Work is continuing on estimating the MRPA, can payments over the life of our capital Programme as part of the 2024/25 Rates Estimate Process. New Capital Plan Procedure to go to SFWG / SP&R in November 2023.
Construction Industry - Material Shortages and Price Increases - Potential impact to our capital Plan	NI central government have informed me that the Dept of Finance is being lobbied by the construction industry to contribute to the unforeseen increase in material costs for those construction projects (large value) which were awarded in advance of the recent price spikes, as well as term service contracts with fixed rates for undertaking works.	In Progress	Caolain Boyd	12/31/2023	Continue to keep Members updated of rising costs and supply chain difficulties leading to an impact on Councils Capital Plan. We possible during the design stage utilise building materials that meets the OBC estimates using value engineering and value management when appropriate.
Supplier/Contractor Options	AD of estates currently looking a number of option to counter act the over reliance on a small number of Contractors/Suppliers/PMs in NI	In Progress	Caolain Boyd	12/31/2023	Council has put more stringent Pre-Qualification Questionnaire criteria to ensure construction line value and project cashflow is stress tested.

Key Controls Identified

1. Asbestos and Legionella Policies and Management Plans in place
1. COVID19 - New Governance Arrangements in place in Council. Delegated authority amended through SO.
1. COVID19 - New legislation introduced to allow virtual committee meetings
1. COVID19 Risk Assessments being completed and reviewed as required
 1. Dedicated skilled teams in place for:
 - Health and Safety, HR, Legal and Procurement
 1. Health and Safety Committees in place and ongoing programme of training in place
1. Policies and procedures in place - i.e H&S Policy, Procurement Policy, Access to Information, Records Management
 1. Procurement training rolled out to all relevant staff
 2. Compliance Reporting to SMT and H&S Committees
 2. Procurement a standing agenda item at Councils Audit Committee
 3. Internal Audit Completed
- H&S Check - 2019/20
- Contract Management - 2019/20
- Emergency Planning 2020/21
3. Internal Audits Scheduled
- Contract Management - 2021/22
- Information Governance - 2022/21

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Actions from Fire Risk Assessment Audits	In Progress	Andrew Cassells	12/31/2023	<p>The current level of risk regarding fire risks in our buildings is considered Low. The Fire Risk Management Policy has been approved and effective since 12th March 2020, however the associated Fire Safety Management Plan requires progressing. The priority is to seek agreement on a Fire Safety Management Plan which will guide future control of this risk.</p> <p>The Council has appointed a Council wide Contractor's to undertake annual inspections of fire alarms and firefighting equipment. In relation to fire alarms inspections are likely to highlight a programme of work to upgrade some systems. The Council's Building Maintenance team continue to address work as required.</p>

<p>Advisory Internal Audit Review - Health and Safety</p>	<p>Implement the 30 recommendations arising from the internal audit review of Health and Safety</p>	<p>In Progress</p>	<p>Andrew Cassells Josephine Kelly</p>	<p>12/31/2023</p>	<p>An external review has been undertaken and an independent Report from by external body has been received and considered by the Directors of Corporate Services (CS) and Sustainability & Environment (SE). An action plan is being formulated. A revised Facilities Management Cross Service Working Group has been established under the Chairmanship of the Directors of CS and S&E. Where appropriate updates from the Working Group will be provided to the Corporate Health and Safety Committee. The current level of risk for asbestos, is considered Low. All buildings have been surveyed and no significant risks have been identified which cannot be managed through good building practices. A Contractor was appointed in October 2020 for a three-year period to undertake inspections, air sampling, training and related asbestos consultancy work. There was a defined year 1, 2 and 3 work programmes. Current Contract being reviewed for retendering, however the current certificates cover Council until 2024. E Learning is promoted throughout the organisation, however it should be noted that there is currently a joint Council E Learning platform contract in place that is lead by LCCC. Work currently underway to validate Councils Operators License against Councils fleet insurance schedule. SMT has approved the recruitment of an Insurance Officer which is progressing. The current level of risk for legionella is considered Medium. A Contractor was appointed in August 2020 for three-year period to undertake legionella control measures on behalf of the Council. This comprises monthly, quarterly, six monthly and annual inspections and works. Current Contract being reviewed for retendering. Council officers are investigating remote monitoring which will be tabled in November 2023. Legislation to be reviewed to determine if this is possible while adhering to Public Contract Regulations. Procurement team are liaising with the LG Procurement Working Group. Council is currently adhering to legislative requirements. Procurement Policy to be reviewed in Q3.</p>
<p>Asbestos Policy and Management Plans</p>	<p>Implementation of Asbestos Policies and Management Plans</p>	<p>In Progress</p>	<p>Andrew Cassells</p>	<p>12/31/2023</p>	
<p>E-Learning Training</p>	<p>E-Learning training to be promoted throughout the organisation as take up is low - this is particularly relevant to mandatory training sessions.</p>	<p>In Progress</p>	<p>Caitrina Miskelly</p>	<p>12/31/2023</p>	
<p>Insurance</p>	<p>CMT to ensure that Council Properties and Vehicles are adequately covered and schedules are up to date</p>	<p>In Progress</p>	<p>Caolain Boyd</p>	<p>8/30/2023</p>	
<p>Legionella Policy and Management Plan</p>	<p>Implementation of Legionella Policies and Management Plans</p>	<p>In Progress</p>	<p>Andrew Cassells</p>	<p>12/31/2023</p>	
<p>Social Procurement Policy</p>	<p>Council to consider bringing in a social procurement policy following the guidance issued by the Minister of Finance in June 2021.</p>	<p>In Progress</p>	<p>Gerard Byme</p>	<p>9/30/2023</p>	

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
arc21 Waste Management Group	Following the May 2022 refusal to grant arc21 planning permission for their residual waste project and the requirement to recycle 70% by 2030 as per the Climate Change Bill and the Circular Economy package coupled with governance and internal issues within arc21 the long term viability of the group is now very questionable.	In Progress	Andrew Cassells	12/31/2023	Consideration needs to be given as to how the Council would participate in any successor body to arc21. This could have staffing implications for the Council should the Council decide to provide the functions currently provided by arc21 themselves. These resource implications would at least in part be offset by the arc21 contribution which in 2022/23 was some £156k. Ongoing
Internal Waste Management Planning	Council waste management planning is driven by a number of internal and external factors including the introduction of legislation such as the Climate Change Act (Northern Ireland) 2022, Extended Producer Responsibility, Deposit Return Scheme and Common Collection Systems.	In Progress	Andrew Cassells	12/31/2023	
Operators Licence	Internal Audit carried out a review of the progress in implementing TRU and FTA recommendations in October 2018. A further review took place during November/December 2020 which has provisionally highlighted that limited progress has been made in implementing a number of recommendations from the 2018 audit.	In Progress	Andrew Cassells Sinead Murphy	12/31/2023	A consolidated action plan in relation to compliance to the Council's Operators License (OL) was presented to SE Committee in November 2022. A further update on compliance was provided in June 2023 showing good progress towards full implementation of actions and ongoing compliance. Staffing issues are being addressed and the Head of Cleansing has been seconded as interim Head of Fleet. Further operators license COTC holders trained and named on the OL. A further follow up Audit by RHA is planned for 2023/24 and the Transport Regulation Unit is being regularly informed of progress. A initial review of the arc21 Waste Management Plan (which includes NMDDC) has been completed by WRAP on behalf of DAERA/NIEA. Technical expertise (RPS) has been procured to produce an Addendum for the Plan as part of the six yearly review. It is understood that DAERA will be consulting on a draft Waste Management Strategy for NI by the end of 2023; the publication of which will better inform the Councils Waste Management Plans.
Waste Management Plan	The Waste Management Plan is organised by ARC 21. The Council is required to feed into and approve ARC 21s Waste Management Plan.	In Progress	Andrew Cassells	12/31/2023	

Risk CR. 04 - Failure to provide robust and timely planning decisions

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1					
	1	2	3	4	5

Consequence

Probability

Risk Categories Business operational/reputational
Financial
Quality of Service

Risk Description Failure to provide robust and timely planning decisions

Potential Root Cause Ineffective and/or inadequate resources
Planning Legislation not being followed
Ineffective technology - EPIC system changes

Consequence Litigation and financial costs
Reputational issues
Lower levels of customer satisfaction
Impact on service delivery and lost productivity
Financial implications resulting in budget constraints
Failure to achieve the statutory standards around local / major planning applications and enforcement cases

Risk Owners Conor Mallon

Gross/inherent Risk Red 25

Residual Risk Amber 16

Target Risk Level Yellow 9

Last Review 9/19/2023

Next Review 12/31/2023

Risk Appetite Risk Open

Objectives

- 3. Enhance, protect and promote our environment
- 6. Promote the revitalisation of our city, towns, villages and rural communities.

Key Controls Identified

- 1. Action plan in place to reduce backlog
- 1. Increase in employee numbers
- 1. Ongoing training for officers and members
- 2. Dedicated Planning Committee in operation
- 2. Local Development Plan developed and timetable agreed
- 2. Planning Consultant in place since January 2020 to bring about performance improvements
- 2. Scheme of Delegation in place to facilitate timely planning decisions

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Implement action plan to reduce backlog in line with timeframe set	In Progress	Jonathan McGilly	12/31/2023	In 22/23 NMD received 1478 applications, 13.2% of total NI applications excluding CLUDs and non material change applications which bring the total to 1781 Average processing times for 22/23 across Councils was 19weeks with Newry, Mourne and Down at 21.6 weeks. During 2021/22, Newry, Mourne and Down received the highest number of applications at 1,781 The new Planning Portal was implemented during 22/23 and disrupted normal processes for 4 – 6 weeks adding to backlog challenges. work is ongoing to monitor performance within the department to improve efficiency Recruitment campaign ongoing to backfill vacancies
Internal Review of overturn decisions	In Progress	Gerard Byrne Conor Mallon	12/31/2023	The number of decisions issued during 2022/23 was 1309, accounting for 12.2% of NI total with the second approvals The Four Year Internal Audit Plan features an advisory review for Overturn Planning Decisions. Audit is nearing completion. Internal Audit to finalise report with Management and report will be shared with Audit and Planning Committee
IT infrastructure	In Progress	Jonathan McGilly	12/31/2023	Went Live on the 5 December 2022 – it is taking time to bed in and work is ongoing live to fine tune performance of new system to improve user friendliness and efficiency
Regional Planning Review	In Progress	Conor Mallon	12/31/2023	Review of the Planning (Development Management) Regulations (Northern Ireland) 2015 – Initial Stakeholder Engagement commenced May 2023 – consultation responses were back in July 2023. Work also ongoing through the Local Government Development Management Working Group - Planning Improvement - PADS

Risk CR. 05 - Failure to adequately deliver future efficiencies and improvements

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	1	2	3	4	5
	Probability				

Risk Categories Business operational/reputational
Financial
Impact on individuals (staff or public)
Quality of Service

Risk Description Failure to adequately deliver future efficiencies and improvements

Potential Root Cause Difficulty recruiting key positions in Councils Management Team
Corporate efficiency projects and other improvement activities are not currently joined-up with wider transformational activity
The Council is currently unable to track the realisation of benefits (financial or non-financial) arising from investment in new IT systems (i.e. Legend)

Consequence A lack of corporate capacity currently exists to support transformational activity
The overall affordability of the Councils long term plans considering COVID19 / Cost of Living Crisis / Inflation / pay demands.
Not promoting a single corporate identity
The budget situation will continue to get worse (salaries and wages) therefore not providing VFM
Our ability to provide citizens / customers with the services they require will be significantly constrained
We will potentially lag behind other Councils & other public sector organisations

Risk Owners Josephine Kelly, Marie Ward

Gross/inherent Risk Red 20

Residual Risk Amber 16

Target Risk Level Yellow 9

Last Review 9/19/2023

Next Review 12/31/2023

Risk Appetite Risk Hungry

Objectives

7. Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

1. Severance Rate agreed by Unions and Members
2. IT Project Group in place and meets monthly
2. Specialist independent IT consultants have been tasked with implementing the IT strategy

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
<p>Alternative methods of recruitment</p> <p>HR to look at alternative method of recruitment due to the difficulties in recruiting into key positions across Council. The difficulties are not limited to senior positions, all Directorate are struggling to fill vacant posts currently.</p>	<p>In Progress</p>	<p>Catrina Miskelly</p>	<p>12/31/2023</p>	<p>This includes the Regional Approach in relation to the Talent Management Strategy which is overseen by the LG Staff Commission. NMDDC represented on and contributing to LGSC Regional Talent Management Group. Council has recruited several Apprentices and is part of the BRCD apprenticeship. Council have also approved an Agile working policy in July 2022. A recruitment of a number of AD posts has been completed as part of PFTF. The three remaining posts are scheduled to be recruited in Q3 of 2023/24. However it should be noted that there are still challenges across the Directorates on a number of posts at different levels. The Business Case for the procurement of new systems is almost complete with a draft for approval having been presented to ITPG in September 2023. A draft action plan / timetable of service reviews has been provided to the Trade Unions as part of the agreement to the current dispute. Work is progressing. The Business Administration severance has been completed with all exit dates agreed. The Tier 3 Business Case was approved in September 2022 and these processes are almost complete.</p>
<p>New HR System</p>	<p>In Progress</p>	<p>Josephine Kelly Catrina Miskelly</p>	<p>12/31/2023</p>	
<p>Service Reviews</p>	<p>In Progress</p>	<p>Senior Management Team</p>	<p>9/30/2023</p>	
<p>Voluntary Severance Call</p>	<p>In Progress</p>	<p>Senior Management Team</p>	<p>9/30/2023</p>	

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Documenting Business Continuity Plans	BCPs to be documented for each Service Area	In Progress	Caolain Boyd	12/31/2023	Revision of all Departmental BCP's was completed in July 2023.
Northern Ireland Emergency Planning Structures	Officers will continue to attend and contribute to the NI Emergency Planning Structures.	In Progress	Senior Management Team	12/31/2023	Council is represented at NIEPS were any upcoming incidents will be discussed.

Risk CR. 07 - Failure to implement an economic development programme to regenerate the district and attract inward investment due to financial uncertainties caused by the current economic and political climate, including the Windsor Framework

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Probability

Risk Categories
Impact on individuals (staff or public)
Quality of Service

Risk Description
Failure to implement an economic development programme to regenerate the district and attract inward investment due to financial uncertainties caused by the current economic and political climate, including the Windsor Framework.

Potential Root Cause
Failure to engage stakeholders (public and private sector)
Inflationary pressures and cost of living crisis.
FFNI - NMDDC is lead Council with operations team - increased risk
Impact of the City Deal
The weakness in sterling driving inflation expectations higher
Issues around the NI Protocol including:
-Loss of EU funding
-Disruption of food and medical supplies
-Community tension and public disorder
-Changes in regulations, border controls, cross border trade and movement of goods and people
-Uncertainty amongst the business community in relation to food standards, trading standards and exports
-Lack of employees with the required expertise and experience, eg Environmental Health Officers

Consequence
Lack of investment in the District and lower levels of economic activity
Lack of confidence from the private sector
Some services, which were funded externally, not being delivered
Lack of leadership and direction from the NI Executive and UK Government
Inadequate levels of service provision

Risk Owners
Conor Mallon, Marie Ward

Gross/inherent Risk
Red 20

Residual Risk
Amber 16

Target Risk Level
Yellow 9

Last Review
9/19/2023

Next Review
12/31/2023

Risk Appetite
Risk Hungry

Objectives

1. Invest in and support new and growing businesses, job creation and employment skills
4. Support sustainable forms of tourism which value our environment and cultural heritage.
6. Promote the revitalisation of our city, towns, villages and rural communities.
7. Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

1. FFNI Operations team in place. Operations group established with other Councils. Project Risk Register established
 1. Regeneration and Economic Development Strategy 2020-25 in place
 1. Rural Development Programme in place
 2. Brexit Forum and Brexit Task and Finish Working Group operational
2. Engagement with other Councils, other Departments, NILGA and the Private Sector through the Chamber of Commerce
 2. Establishment of Economic Forum including public and private sector stakeholders
2. Internal Brexit Working Group established and meeting regularly to plan for an respond to organisational impacts
 2. Participation in Cross Council Brexit Working group. Liaising with the NI Executive Office.
 3. Internal Audits Completed;
FFNI - 2019/20

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Actively engage in Belfast Region City Deal	In Progress	Conor Mallon Marie Ward	12/31/2023	The Belfast Region City Deal was signed in December 2021 and unlocks £1 billion of transformative co-investment. OBCs for NMD projects have been approved by BRCD Board and relevant Government Departments. Contracts for funding and funding agreements have been progressed. Progress ongoing on project delivery, based on stage of development of each. FFNI has successfully secured and delivered £23.1m of UK DCMS Government funded investment to improve digital infrastructure across Northern Ireland. A separate WAN (Wide area network) project is now underway (to delivered by each Council's IT dept) to lay services over the top of the FFNI funded fibre. Councils are currently migrating existing services on to the fibre and WAN.
Local Full Fibre Network to improve connectivity across all of Northern Ireland,	In Progress	Conor Mallon	12/31/2023	The FFNI Operations team continues to monitor take-up of services and benefits realizations across all sites. It is grant requirement that the Fibre is put to use. There are several use-cases for community centres, HRC's and corporate sites and how Gigabit Fibre can lead to improved connectivity or Connect place applications (SMART). ERDF and ESF support ended on 31 March. Go For It will close on 30th Sept. Council implemented an interim programme for business support with 1-2-1 mentoring and 4 workshops. Council entered into an SLA with NMEA to deliver financial mentoring to businesses that have the potential to export x border. Council in collaboration with all councils has developed a Entrepreneurial Support Service for pre start, start up, and established businesses, BCC is leading the project. Procurement is live at present. It is anticipated that the Service will commence on 1 October 2023. LMP LoO received late July. Council implementing 25% action plan with Business Intelligence Officer leading. Required checks are being completed at Warrenpoint Port on an on-going basis by trained and authorised staff. Regular meetings are attended with relevant partners, DAERA, Defra, FSA, Border force, Seatruck, Warrenpoint Port, to continue to share learning and work through operational issues as they arise, including the implementation of the Windsor Framework. Funding is continuing to be provided through the FSA.
Support local businesses	In Progress	Conor Mallon	12/31/2023	The Council is also providing support, advice and guidance to local businesses as they anticipate and manage the changes associated with Brexit.
Warrenpoint Port	In Progress	Sinead Murphy	9/30/2023	To ensure efficient delivery of statutorily required of food import checks on relevant Agri-Food goods entering Northern Ireland at Warrenpoint port

Risk CR. 08 - Increase in sickness absence resulting in delays and an inability to deliver Council services.

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	1	2	3
	4	5	

Probability

Risk Categories	Business operational/reputational Financial Impact on individuals (staff or public) Quality of Service
Risk Description	Increase sickness absence resulting in delays and an inability to deliver Council services.
Potential Root Cause	Increased levels of sickness absence Failure to adequately manage sickness absence Failure to conduct Return to Work Meetings following instances of absenteeism Increase in sickness absence being experienced across all sectors
Consequence	Increase in sickness absence Critical services failing to be delivered Financial cost of Occupational Sick Pay Impact on remaining staff of increased workloads to cover sickness absence Increased cost to Council due to the use of agency staff/overtime
Risk Owners	Senior Management Team
Gross/Inherent Risk	Red 25
Residual Risk	Red 20
Target Risk Level	Yellow 10
Last Review	9/19/2023
Next Review	12/31/2023
Risk Appetite	Risk Minimal

Objectives

- 2. Continue to improve the health and wellbeing of everyone in the district and reduce health inequalities.
- 6. Advocate with others for the benefit of all people of the district.

Key Controls Identified

- 1. Employee Health Cash Plan
- 1. Human Resources Team
- 1. Managing Attendance Procedure
- 2. Health and Wellbeing Working Group/Team
- 2. Occupational Health Service
- 2. RTW absence interviews are now being monitored through the CMT group
- 3. Internal Audit of Sickness Absence in 2020/21 - another planned for 2023/24

Action Plans

Return to Work interviews	The completion rate of RTW is very low presently.	Action Plan Type In Progress	Action Plan Owner Cabrina Miskelly	Action Plan Action Date 12/31/2023	Comments RTW meetings are a core line management responsibility. HR will continue to provide support and management information. SMT & CMT ensure compliance in their areas of responsibility Work with new provider to establish robust processes which contribute to reduction in sickness absence durations
Training	All Managers must complete Managing Attendance training on the Council's e-learning platform.	In Progress	Cabrina Miskelly	12/31/2023	

Risk CR. 09 - Risk that Council does not adequately react to the Economic Shocks facing the district, therefore failing in its objectives to regenerate and build a prosperous district due to the inability of Council to be financially sustainable in the long term

5									
4									
3									
2									
1									
	1	2	3	4	5	Probability			

Risk Categories
 Business operational/reputational
 Financial
 Quality of Service
 Statutory Duty (Legal/Regulatory)

Risk Description

Risk that Council does not adequately react to the Economic Shocks facing the district, therefore failing in its objectives to regenerate and build a prosperous district due to the inability of Council to be financially sustainable in the long term

Potential Root Cause

Inflation and rising utility costs
 Political uncertainty - RSG cuts
 Environmental Services - Loss of income (SEUPS/PHA)
 Leisure - significant loss of Leisure centre income and members going forward
 Community - Loss of income at community centres / difficulty in progressing financial assistance claims / uncertainty over PEACE funding
 Impact on Capital Projects - funding reduced/withdrawn, timescales extended / increased costs - capital budget may be reduced going forward
 Loss of Ratepayers income
 TU Demands in relation to staff pay and the recurring costs into the future
 Potential Banking Crisis

Consequence

Council income reducing
 Going concern issues
 Large increase in District Rate going forward - negative publicity
 Council Reserves reducing to inadequate levels
 Social impact - economic inequality and increased risk factor for poor mental health

Risk Owners

Senior Management Team

Gross/inherent Risk

Red 25

Last Review 9/19/2023

Residual Risk

Red 20

Next Review 12/31/2023

Target Risk Level

Yellow 9

Risk Appetite Risk Open

Objectives

1. Invest in and support new and growing businesses, job creation and employment skills
2. Continue to improve the health and wellbeing of everyone in the district and reduce health inequalities.
5. Promote the revitalisation of our city, towns, villages and rural communities.
7. Provide accessible, high-quality and integrated services through continuous improvement
8. Advocate with others for the benefit of all people of the district.

Key Controls Identified

1. Monthly Management Accounts completed by Finance
2. Multi agency Community Hub
2. NIMDDC COVID-19 Recovery Group
2. Service and Business plans now in place
2. Working with ALFCO around a Council wide position to DfC and DoF
3. Internal Audits Completed;
- Emergency Planning with a focus on COVID19 - 2020/21

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Management Accounts	New procedure to be developed.	In Progress	Gerard Byme Josephine Kelly	12/31/2023	ADs provide variance analysis going forward on a quarterly basis on their own Service Areas. This will feed into the Quarterly Management Accounts which are presented to SP&R. Quarterly budget meetings are to take place with Directorates, led by the DCS and AD of Finance & Performance, ongoing
Rates Support Grant	Director of Corporate Services to write to the Minister of Finance and Communities about the reduction of the Rates Support Grant and to ascertain the grant will not be reduced going forward	In Progress	Gerard Byme	12/31/2023	NMDDC's RSG allocation for 2022/23 is £753k. The 2020/21 level was £1,473,859. SOLACE are lobbying the Department and AD of Finance & Performance is lobbying via the ALGFO Group. A further £4m has been proposed to the NI LG pot in 2023/24. Council has submitted a detailed response to the DfC Budget EQIA in May 2023
Strategic Finance Working Group - rates process 2024/25	Strategic Finance Working Group to be established for new term of Council.	In Progress	Gerard Byme Josephine Kelly	8/30/2023	SFWG now established for new term of Council. All Members can attend in relation to the Rates Estimate Process for 2024/25. New Capital Procedure to go through the Committee in October 2024. SFWG schedule for rates process presented at the September 2023 SFWG. While we closely monitor market conditions, we are meeting with our Treasury Advisors in relation to our current Banking and Money Market arrangements and their exposure to a financial crisis.
Treasury Advice - Banking	The fallout from Silicon Valley Bank has quickly sparked international concerns and more uncertainty arose after Credit Suisse also collapsed. The turmoil in global markets fuel fears that this could mark the start of the next financial crisis. Multiple Officer groups discussing these financial concerns on a regular basis.	In Progress	Gerard Byme Josephine Kelly	12/31/2023	
Working Groups		In Progress	Gerard Byme Senior Management Team	12/31/2023	CEO attends Solace and the AD of Finance & performance attends the Council wide Finance Working Group and ALGFO. AD of Finance & Performance and the CEO have also met with our Treasury Advisors to get an overview of the economic situation on a global scale - i.e. interest rates / borrowing etc Officers will continue to attend and input into the above groups.

Risk CR.10 - Failure to effectively plan for and manage a Cyber Security Attack

Risk	5	4	3	2	1		Risk Categories
							Business operational/reputational Impact on individuals (staff or public) Quality of Service
							Risk Description
							Risk of a cyber security event causing significant operational, financial and reputational damage to the Council
							Potential Root Cause
							Cyber attack Lack of staff compliance with IT training Accidental breach of security Breach of people, process, physical or technical controls Failure to respond to and recover from a cyber incident within, or impacting upon, Council Lack of skills and competencies System vulnerabilities
							Consequence
							Threat to availability, integrity and confidentiality of Council information and systems Failure to deliver Council services (including statutory and regulatory services) Financial loss Reputational damage Extended period to recover services to Business as Usual (BAU) Destruction of systems and data Theft of data for criminal use Political impact Environmental impact
							Risk Owners
							Josephine Kelly; Gavin Ringland
							Gross/inherent Risk
							Red 25
							Residual Risk
							Red 20
							Target Risk Level
							Yellow 9
							Last Review
							9/19/2023
							Next Review
							12/31/2023
							Risk Appetite
							Risk Averse

Objectives

- 7. Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

1. Agile working policy now in operation from 12 September 2022
1. Back up arrangements
 1. Business Continuity Scenario Planning
 1. Participation in threat intelligence networks
 1. Penetration testing and vulnerability scanning
 1. Phishing simulation and learning exercises
1. Technical security controls and arrangements
 2. Engagement with Cyber bodies
 2. National Cyber Security training
 3. Internal Audits Scheduled; IT Systems and Security - 2021/22
IT Strategy 2021/22

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Business Continuity Plans	BCP plans to be updated to reflect the cyber risk	In Progress	Caolain Boyd Gavin Ringland	12/31/2023	Critical and Priority Services currently being prioritised via scenario planning - being managed by the SHEP Department. Further reviews scheduled for 18th July 2023.
Cyber Incident Response/Disaster Recovery	Establish and test cyber incident response and disaster recovery capabilities	In Progress	Gavin Ringland	12/31/2023	Event Scenarios and PlayBooks are being continually tested and refined where confidence of no-impact is high. Deep impact testing will be completed and as part of the IT Services project (currently in due diligence phase of procurement)
IT Strategy	Implement additional security tools including multifactor authentication, conditional access and modern authentication where possible and appropriate	In Progress	Gavin Ringland	12/31/2023	Remote access to LAN completely MFA. MFA and conditional access to Office 365 complete. MFA also enabled on many Line of Business Systems, including IDOX. Single Sign On (SSO) implemented on numerous systems.
Training / Development Plans	Training to increase User Resilience	In Progress	Gavin Ringland	12/31/2023	In-person training was delivered to All Staff over Q4 (2022-23) as part of Access to Information Training. Further sessions are planned as Map Up along with a specific session for Elected Members

Risk CR.11 - Risk of Industrial Action impacting on Service Delivery

5	Green	Yellow	T	Red	G	Risk Categories	Business operational/reputational Impact on individuals (staff or public) Quality of Service
						Risk Description	Risk of Industrial Action impacting on Service Delivery
4	Green	Yellow	Orange	Red	Orange	Potential Root Cause	In common with many sectors and employers across the UK, industrial unrest has become increasingly likely Unresolved Legacy employment issues Current economic climate
3	Green	Green	Yellow	Orange	Yellow	Consequence	Creation of uncertainty and instability Negative impact on service delivery and lost productivity Negative PR for the Council Management & HR time lost to IR issues which impacts on operational and strategic matters being progressed Financial implications for Council where meeting the TU demands results in increased salary costs
2	Green	Green	Green	Yellow	Green	Risk Owners	Senior Management Team
1	Green	Green	Green	Green	Green	Gross/inherent Risk	Red 25
						Residual Risk	Red 20
						Target Risk Level	Amber 15

Objectives

- 2. Continue to improve the health and wellbeing of everyone in the district and reduce health inequalities.
- 7. Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

- 1. Detailed budgeting process in operation
- 1. Qualified HR, IT & Finance professionals in place
- 2. External Facilitator engaged
- 2. LRA Conciliation Process

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
<p>Labour Relation Agency (LRA) Conciliation Process</p> <p>Negotiations have been ongoing since March 2023 to resolve current industrial relations dispute, with the assistance of the LRA</p>	In Progress	Senior Management Team	12/31/2023	<p>At the time of reviewing this Risk Register, there have been 15 meetings held with the assistance of the LRA, in addition to which, there have a number of meetings between the sides where the LRA were not in attendance. Negotiations continue to focus on a list of demands submitted by the Joint Trade Union Side, with a view to reaching an Agreement which all parties can sign up to. Once the agreement is finalised it will be provided for Council to consider.</p> <p>Management will continue to engage through the agreed industrial mechanism processes to seek resolutions to the current dispute. The Labour Relations Agency and an independent facilitator are involved to aid resolution to the matters outstanding.</p> <p>To commence following LRA Conciliation Agreement having been reached</p>
<p>Rebuilding the Industrial Relations (IR) Framework</p> <p>Agreement is in place between Management and the Joint Trade Unions, to work with an external facilitator, to rebuild the IR Framework and processes in NMDDC</p>	In Progress	Josephine Kelly Cabrna Miskelly	12/31/2023	

Key Controls Identified

Accident Reporting Procedures now in place
 Appropriate clothing for certain sites
 Compliance Scorecards in place for all leisure facilities
 Corporate Health and Safety Policy and dedicated unit within the Council
 Departmental Health and Safety Working Groups
 Incident book maintained
 Leisure safe audits for independent reviews of facilities
 Licence and insurance details kept for casual and essential vehicle users
 Lone working arrangements / Remote Working Policy
 Risk assessments of Council facilities
 Training for all employees

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Health and safety training	Continued delivery of the 3 year rolling programme for employees and volunteers at local community centres.	In Progress	Alison Robb	12/31/2023	The programme continues to be delivered, offering a range of courses including fire warden, first aid and defibrillator training. During 2022-23, 144 attendees took part in 7 programmes.
Roll out Leisure Safe accreditation across all leisure centres	Leisure Safe accreditation is in place at Nerary Leisure Centre.	In Progress	Paul Tamati	12/31/2023	Two year cycle for Leisure Safe accreditation which were completed at Newry, Down, Newcastle, Killeel and Sallymore during 2022-23. Accreditation however was not achieved due to statutory compliance sitting with facilities management. Leisure Safe Accreditation will continue on a biennial basis
Statutory Compliance	Ensuring facilities compliance	In Progress	Alison Robb Paul Tamati	12/31/2023	Representing community and leisure services on corporate facilities management steering group to manage current risks within leisure and community facilities

Risk 02. Fraud, theft and mismanagement of money, property and assets

5									
4									
3									
2									
1									
	1	2	3	4	5	Probability			

Risk Categories	Business operational/reputational Financial Impact on individuals (staff or public)
Risk Description	Fraud, theft and mismanagement of money, property and assets
Potential Root Cause	Poor governance Poor security/IT systems Failure to effectively implement internal audit recommendations Insufficient monitoring and spot checks Lack of training and understanding of Fraud and Whistleblowing Policies Corporate culture Non reconciliation of assets and inventory Major changes in organisational development increasing fraud risk No inventory of assets in leisure and community centres
Consequence	Financial impact Reputational risk Low staff morale during fraud investigations
Risk Owners	Alison Robb; Paul Tamati
Gross/inherent Risk	Red 20
Residual Risk	Amber 12
Target Risk Level	Green 5
Last Review	9/13/2023
Next Review	12/31/2023
Risk Appetite	Risk Averse

Objectives

- Promote increased levels of activity and develop targeted programmes to support improved health and wellbeing outcomes
- Create a strong community base to improve empowerment and capacity within our communities and ensure the views of our

Key Controls Identified

- Corporate Procurement Policy in place
- Expansion of online payment methods to limit the amount of cash handling at Council facilities
- Fraud and Whistleblowing Policy in place
- Governance arrangements in place including the Audit Committee and independent internal audit function
- Leisure Services Cash Handling and Booking Management procedures in place

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
Develop a centre based asset register for community facilities	In Progress	Alison Robb	12/31/2023	An asset register has been established for the 7 100% Council run facilities. As most assets in community run facilities are community owned an asset register has not been established for them. Council run facilities are to be reviewed annually Asset register is in place and is reviewed annually
Develop centre/service based asset register for sport and leisure	In Progress	Paul Tamall	12/31/2023	Financial controls and checks are in place across all leisure centres.
Introduce management checks and controls on financial governance	In Progress	Paul Tamall	12/31/2023	Subject to internal approvals and budgets
Online booking system	In Progress	Alison Robb	12/31/2023	

Risk 03. Failure to enforce and comply with legislative requirements and statutory functions

5					G
4					R
3			T		
2					
1					
	1	2	3	4	5

Probability

Risk Categories	Business operational/reputational Quality of Service Statutory Duty (Legal/Regulatory)
Risk Description	Failure to enforce and comply with legislative requirements and statutory functions
Potential Root Cause	Lack of training Inadequate funding and resources to provide the required level of service Non-compliance with legislation leading to prosecution
Consequence	Financial penalty Reputational damage Poor service being provided
Risk Owners	Alison Robb; Paul Tamati
Gross/inherent Risk	Red 25
Residual Risk	Amber 16
Target Risk Level	Green 6
Last Review	9/13/2023
Next Review	12/31/2023
Risk Appetite	Risk Averse

Objectives

- Promote increased levels of activity and develop targeted programmes to support improved health and wellbeing outcome
- Create a strong community base to improve empowerment and capacity within our communities and ensure the views of our

Key Controls Identified

- Continuous review of policies and procedures.
- Council oversight and independent audits
- Ongoing submission of quarterly returns to external organisations
- Performance management arrangements in place

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Statutory compliance Ensuring adherence with all statutory compliance responsibilities	In Progress	Alison Robb Paul Tamati	12/31/2023	Contributing to the Council's Corporate Facilities Management Steering Group and Health and Safety Policy to ensure ongoing compliance. Continue to commission relevant independent audits and reviewing systems, procedures and policies.

Risk 04. Reduction in funding and/or income has an impact on service delivery

5					
4				G	
3				R	
2			T		
1					
	1	2	3	4	5
	Probability				

Risk Categories	Financial Impact on individuals (staff or public) Quality of Service Statutory Duty (Legal/Regulatory)
Risk Description	Loss or reduction in funding or income has an impact on service delivery within Community Development and Leisure Services
Potential Root Cause	Financial cutbacks from outside organisations Market forces/Government policy Lack of compliance with third party requirements and failure to achieve targets within Letters of Offer Financial Assistance Scheme and ongoing compliance with Financial Assistance Policy Stakeholders do not participate in the range of programmes being delivered Reduced funding for the Good Relations Programme 2023-24 Inadequate approach to develop income generation opportunities Annual rates setting process
Consequence	Financial impact on the Council Reduced funding for specific positions and services may result in key programmes not being delivered Potential negative impact on the health and wellbeing of citizens and stakeholders Impact on staff morale Participants will not have opportunity to engage in physical activity and community based programmes
Risk Owners	Alison Robb; Paul Tamati
Gross/inherent Risk	Red 20
Residual Risk	Amber 16
Target Risk Level	Yellow 9
Last Review	9/13/2023
Next Review	12/31/2023
Risk Appetite	Risk Cautious

Objectives

- 3. Create a strong community base to improve empowerment and capacity within our communities and ensure the views of our
- 4. Promote sustainability both within the organization and externally, support improved Health and Wellbeing outcomes

Key Controls Identified

- Annual targets agreed with funders and quarterly monitoring arrangements in place
- Fixed term and temporary contacts
- Funding in place for key projects and programmes.
- Income opportunities maximised
- Key plans and policies in place, eg Financial Assistance Policy, Good Relations Action Plan, DEA Action Plans.
- Ongoing liaison and partnership working with funders
- Ongoing promotion of sport and community facilities and programmes
- Project Risk Registers for key projects in place

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
Identify alternative future funding arrangements and ways of working	In Progress	Alison Robb Paul Tsmali	12/31/2023	The Council continues to work with partners to identify and consider a range of funding streams.
Review customer pricing arrangements at leisure and community facilities	In Progress	Alison Robb Paul Tsmali	12/31/2023	An annual review of community & leisure scales of charges takes place alongside the rate setting process of Council

Risk 05. Failure to meet the safeguarding responsibilities for Community & Leisure Services

5		T	R	G	
4					
3					
2					
1					
	1	2	3	4	5
	Probability				

Risk Categories	Business operational/reputational Impact on individuals (staff or public) Statutory Duty (Legal/Regulatory)
Risk Description	Failure to meet the safeguarding responsibilities for Community and Leisure Services
Potential Root Cause	Inherent nature of the services increases the potential for safeguarding risks Poor staff awareness and lack of safeguarding training in relation to risks Current CCTV throughout the Council does not meet appropriate standards
Consequence	Reputational damage / negative PR Potential litigation and disciplinary cases Possible loss of income
Risk Owners	Alison Robb; Paul Tamati
Gross/inherent Risk	Red 20
Residual Risk	Amber 15
Target Risk Level	Yellow 10
Last Review	9/13/2023
Next Review	12/31/2023
Risk Appetite	Risk Averse

Objectives

- Promote increased levels of activity and develop targeted programmes to support improved health and wellbeing outcome
- Create a strong community base to improve empowerment and capacity within our communities and ensure the views of our

Key Controls Identified

- AssessNI checks for staff
- CCTV in operation
- Child Protection Policy / Safeguarding Policy / Safeguarding training for staff
- Contact with PSNI and social services regarding information sharing
- Customer Exclusion Policy
- Leisure watch accreditation across all facilities
- Partnership working with community representatives and partners
- Signage regarding photography

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
Leisure Watch and safeguarding training to be rolled out across all leisure facilities	In Progress	Paul Temali	12/31/2023	Over the past two years, the Council has focused on undertaking risk assessments across all leisure facilities. Leisure Watch and safeguarding training has been rolled out to staff on a continuous basis
Safeguarding and Compliance Training	In Progress	Alison Robb	12/31/2023	In Community facilities, staff completed safeguarding training in 2020. In March 2021 a community safeguarding course was run with 14 people in attendance and in March 2023 a further safeguarding course was run with 56 people in attendance.

Risk 06. Reduced participation in Community Engagement Programmes may have a negative impact on community cohesion across the District.

5						
4						
3						
2						
1						
	1	2	3	4	5	Probability

Risk Categories
 Financial Impact on individuals (staff or public)
 Quality of Service
 Statutory Duty (Legal/Regulatory)

Risk Description
 Reduced participation in Community Engagement Programmes may have a negative impact on community cohesion across the District.

Potential Root Cause
 Stakeholders do not participate effectively in community planning structures
 Partners across the community, voluntary, statutory and business sectors have limited opportunities to influence key decisions and programmes of work at a local level
 Lack of awareness and understanding of programmes

Consequence
 Reduced funding in future years for key programmes of work that build capacity at a local level
 Reduced income across community facilities
 Failure to provide efficient and effective public services to meet the needs and aspirations of local communities
 Lack of social inclusion and community cohesion at a local level
 Hard to reach and vulnerable groups become increasingly marginalised and isolated within society
 Potential social unrest

Risk Owners
 Alison Robb

Gross/inherent Risk
 Red 20

Residual Risk
 Amber 12

Target Risk Level
 Yellow 9

Last Review
 9/13/2023

Next Review
 12/31/2023

Risk Appetite
 Risk Open

Objectives

3. Create a strong community base to improve empowerment and capacity within our communities and ensure the views of our

Key Controls Identified

Community Planning Partnership and Community Plan in place
 Key programmes of work in place around Neighbourhood Renewal, PCSP Action Plan, Good Relations and Financial Assistance.
 Ongoing promotion of programmes through the Council's website and social media platforms
 Seven DEA Forums operational and DEA Action Plans being delivered

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Date	Comments
<p>Continue to engage BME communities through the Ethnic Minority Support Centre</p> <p>The EMSC provides ongoing support, in multiple languages, on issues such as EU Registration, housing and education. The centre is based in Newry and Downpatrick.</p>	In Progress	Alison Robb	12/31/2023	Support through the EMSC is available by appointment in both in Newry and Downpatrick and by phone. The centre records approximately 2,500 visits per annum. Support is provided to individuals from established minority ethnic communities and to newcomers, including Ukrainian refugees and asylum seekers accommodated in the district
<p>Deliver DEA Action Plans, PEACE Plus Plan, Neighbourhood Renewal Plans and PCSP and Good Relations Action Plans.</p> <p>Engage stakeholders through established Forums and Partnerships to facilitate the delivery of key plans and strategies at a local level.</p>	In Progress	Alison Robb	12/31/2023	The implementation of key plans and strategies is ongoing. PEACE IV is complete and finalised and PEACE PLUS commenced in 2023. The Council is also working with the Department for Communities to review the Neighbourhood Renewal Programme which will be replaced by a new programme entitled 'People and Place'
<p>Facilitate the Community Co-ordination Hub</p> <p>Continue to facilitate the Community Co-ordination Hub, which is aligned to existing community planning structures and meets on a monthly basis.</p>	In Progress	Alison Robb	12/31/2023	Continue to draw down funding from the Department for Communities to deliver programmes which seek to strengthen community engagement.
<p>Review the existing community planning structures.</p> <p>Review the existing community planning structures.</p>	In Progress	Alison Robb	12/31/2023	The implementation of the recommendations from the 2022 stakeholder engagement exercise is ongoing and will explore opportunities to broaden the scope and remit of the Community Planning Partnerships. Officers will continue to engage with the PSG Solara led Community Planning review process in order to influence regional policy and approaches to Community Planning. The performance measures within the Community Plan will be updated in line with the Partnership Board's recommendations

Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Prompt Payment Statistics – Quarter 1
Reporting Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision For noting only X

1.0	Purpose and Background															
1.1	<p>'Prompt payment' is the payment of valid supplier invoices by public bodies, as set in government targets.</p> <p>This dataset contains the:</p> <ul style="list-style-type: none"> • Total amount paid by each Northern Ireland council to suppliers • Total number of invoices • Number of invoices paid within 10 working days • Number of invoices paid within 30 calendar days • Number of invoices paid outside 30 calendar days <p>Adherence to the policy is not mandatory for councils, but in a letter issued to council Chief Executives in October 2013, the Department of Environment's Local Government Policy Division said that: 'District councils are encouraged to pay suppliers as promptly as possible and to endeavour to meet the 10 day prompt payment commitment made by Northern Ireland Executive in response to the current economic position'.</p>															
2.0	Key issues															
2.1	<p>The table below provides a comparison of prompt payment statistics for the last four financial years.</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Within 30 days (T&C's)</th> <th>Within 10 days</th> </tr> </thead> <tbody> <tr> <td>2019/20</td> <td>90%</td> <td>18%</td> </tr> <tr> <td>2020/21</td> <td>86%</td> <td>11%</td> </tr> <tr> <td>2021/22</td> <td>89%</td> <td>17%</td> </tr> <tr> <td>2022/23</td> <td>86%</td> <td>43%</td> </tr> </tbody> </table>	Financial Year	Within 30 days (T&C's)	Within 10 days	2019/20	90%	18%	2020/21	86%	11%	2021/22	89%	17%	2022/23	86%	43%
Financial Year	Within 30 days (T&C's)	Within 10 days														
2019/20	90%	18%														
2020/21	86%	11%														
2021/22	89%	17%														
2022/23	86%	43%														

2.2	Quarter 4 2022/23 - 1 January 2023 to 31 March 2023 (for comparison)				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
Number of Invoices		2,082	3,970	256	4,226
Percentage		50%	94%	6%	100%
Value		£5,301,519	£14,824,309	£985,872	£15,810,181
Average number of days to pay suppliers: 31				Performance trend: ↓	
2.3	Quarter 1 2023/24 - 1 April 2023 to 30 June 2023 (current statistics)				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
Number of Invoices		1,773	4,610	304	4,914
Percentage		36%	94%	6%	100%
Value		£7,162,826	£18,517,783	£1,363,695	£19,881,478
Average number of days to pay suppliers: 15				Performance trend: ↑	
3.0	Recommendations				
31	To note: <ul style="list-style-type: none"> The Q1 2023-24 Prompt Payment statistics. 				
4.0	Resource implications				
4.1	The Accounts Payable Team provide statistics to the Department for Communities on a quarterly basis.				
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)				
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i>				
	It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations				<input checked="" type="checkbox"/>
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i>				
	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				
	If yes, please complete the following:				

	The policy (strategy, policy initiative or practice and / or decision) has been equality screened	<input type="checkbox"/>
	The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation	<input type="checkbox"/>
5.3	<i>Proposal initiating consultation</i>	
	Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves	<input type="checkbox"/>
	Consultation period will be 12 weeks	<input type="checkbox"/>
	Consultation period will be less than 12 weeks (rationale to be provided)	<input type="checkbox"/>
	<i>Rationale:</i>	
	Consultation not required.	
6.0	Due regard to Rural Needs (please tick all that apply)	
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service	
	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
	If yes, please complete the following:	
	Rural Needs Impact Assessment completed	<input type="checkbox"/>
7.0	Appendices	
	None	
8.0	Background Documents	
	None	

Report to:	Audit Committee
Date of Meeting:	September 2023
Subject:	Register of Members' Interests
Reporting Officer (Including Job Title):	Josephine Kelly, Director of Corporate Services
Contact Officer (Including Job Title):	Sarah Taggart, Democratic Services Manager (Acting)

Confirm how this Report should be treated by placing an x in either: -

For decision	For noting only	<input checked="" type="checkbox"/>
1.0	Purpose and Background	
1.1	For Elected Members it is likely that from time to time private matters will impinge upon public duties. In such circumstances, Members should be aware that it is not appropriate to use public position or resources to deal with private matters or to pursue private interest. The Council has established a Register of Interests and by recording interests openly, any actual or potential conflicts of interest can be identified more easily.	
2.0	Key issues	
2.1	Councillors have a responsibility to regularly review their circumstances and determine if any change has occurred which should rightly result in a change to their declaration or facilitate the need for a new declaration. If this is the case, they should contact Democratic Services to have their form updated.	
2.2	At the Audit Committee meeting in January 2021, it was agreed that Members should regularly review their Register of Interest Forms and that a six-monthly report be brought forward to the Audit Committee to ensure compliance.	
2.3	An email was sent to Members on 1 st September 2023 asking them to review and, if required, update their Register of Interest forms via Democratic Services.	
2.4	Following the Local Government Election in May 2023, 10 Councillors either left or were not returned and 10 Councillors were newly elected. The online register has been adapted to reflect the changes and is up to date for all Members.	

3.0	Recommendations
3.1	That Members: a. Note the six-month review report.
4.0	Resource implications
4.1	None identified
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<p>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>

5.3	Proposal initiating consultation
	Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/>
	Consultation period will be 12 weeks <input type="checkbox"/>
	Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/>
	Rationale:
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	<p>Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p> <p>If no, please complete the following:</p> <p>The policy / strategy / plan / public service is not influenced by rural needs <input type="checkbox"/></p>
7.0	Appendices
	None
8.0	Background Documents
	None

Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Statement of Accounts for Year ending 31 March 2023
Reporting Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	X	For noting only	
1.0			Purpose and Background
1.1			At the Audit Committee meeting of 4 July 2023, Members were advised that the draft Statement of Accounts of Newry, Mourne and Down District Council were submitted to the NIAO to be audited. The NIAO audit is almost complete and the audited Statement of Accounts for year ending 31 March 2023 is presented for approval of Members.
2.0			Key issues
2.1			As per the Northern Ireland Audit Office's (NIAO) draft Report to Those Charged with Governance (RTTCWG), there have been no material year-end adjustments. Two non-adjusting errors have been included within the RTTCWG. Therefore, the figures within the Prime Statements presented on the 4 July 2023 remain consistent. NIAO have recommended several disclosure amendments which have been revised within the final set of Accounts. NIAO are still reviewing the Audit File. Following the completion of Audit, should any material issues arise, or adjustments be required to the Annual Governance Statement, Members will be informed.
3.0			Recommendations
31			It is recommended that Members note the NIAO RTTCWG and approve the Statement of Accounts for year ending 31 March 2023 for signing by the Chief Executive and Chairperson. Members are also asked to approve to not make any changes in respect of unadjusted misstatements identified in the RTTCWG.
4.0			Resource implications
4.1			None

5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<p><i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i></p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p><i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>
5.3	<p><i>Proposal initiating consultation</i></p> <p>Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/></p> <p>Consultation period will be 12 weeks <input type="checkbox"/></p> <p>Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/></p> <p><i>Rationale:</i></p> <p>Consultation not required.</p>
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	<p>Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p>
7.0	Appendices
Appendix 1 – Statement of Accounts at the 31 March 2023	

8.0	Background Documents
	None

Statement of Accounts

Newry, Mourne and Down District Council

**For the Year Ended 31st March
2023**



**Comhairle Ceantair
an Iúir, Mhúrn
agus an Dúin**

**Newry, Mourne
and Down
District Council**

Contents Page

	Page Number
Narrative Report	2
Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts	19
Annual Governance Statement	20
Remuneration Report	33
Certificate of the Chief Financial Officer	40
Council Approval of Statement of Accounts	40
Independent Auditor's Report to the Members	41
Comprehensive Income and Expenditure Statement	46
Movement in Reserves Statement	47
Balance Sheet	48
Cash Flow Statement	49
Notes to the Accounts	50

Narrative Report

Financial Statements

The Narrative Report provides an overview for Newry, Mourne and Down District Council and is accompanies the 2022/23 Annual Accounts. It sets the context for Council, outlining corporate governance, performance requirements and financial performance.

The Council's financial performance for the year ended 31st March 2023 is as set out in the Comprehensive Income and Expenditure Statement and its financial position is as set out in the Balance Sheet and Cash Flow Statement.

These financial statements have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom for the year ended 31st March 2023 (the Code) and the Department for Communities Accounts Direction, Circular LG 07/2023. It is the purpose of this foreword to explain, in an easily understandable way, the financial facts in relation to the Council.

This Statement of Accounts explains Newry, Mourne and Down District Council's finances during the financial year 2022/23 and its financial position at the end of that year. It follows approved accounting standards and is necessarily technical in parts.

The purpose of the Narrative Report is to provide information on the Council, its main objectives and strategies and the principal risks it faces.

Group Accounts

The Code requires Local Authorities to consider all their interests and to prepare a full set of group financial statements where they have material interests in subsidiaries, associates or joint ventures. The Council does not have material interests in such bodies and accordingly is not required to prepare group financial statements.

The Movement in Reserves Statement

This Statement, as set out on page 47, shows the movement in the year on the different reserves held by Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The 'Surplus or (deficit) on the provision of services' line shows the true economic cost of providing the Council's services, more details of which are shown in the Comprehensive Income and Expenditure Summary (CIES).

These are different from the statutory amounts required to be charged to the General Fund Balance for Local Tax purposes. The 'Net Increase/Decrease before transfers to Earmarked Reserves' line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

The Comprehensive Income and Expenditure Statement

This statement, as set out on page 46, shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from rates income. Council's raise rates income to cover expenditure in accordance with regulations; this may be different from the accounting cost. The rates income position is shown in the Movement in Reserves Statement.

The Balance Sheet

The Balance Sheet, as set out on page 48, shows the value as at the Balance Sheet date of the Council's assets and liabilities. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves are those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

The Cash Flow Statement

The Cash Flow Statement, as set out on page 49, shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council 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 the extent to which the operations of the Council are funded by way of rates income and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

Basis of Preparation

The Council's Statement of Accounts are prepared on an accruals basis and are intended to present to readers a true and fair view of financial activity during the 2022/23 year. There are strict controls governing the accounting standards that must be complied with, accounting policies must be applied on a consistent basis and officers must follow relevant accounting and disclosure requirements.

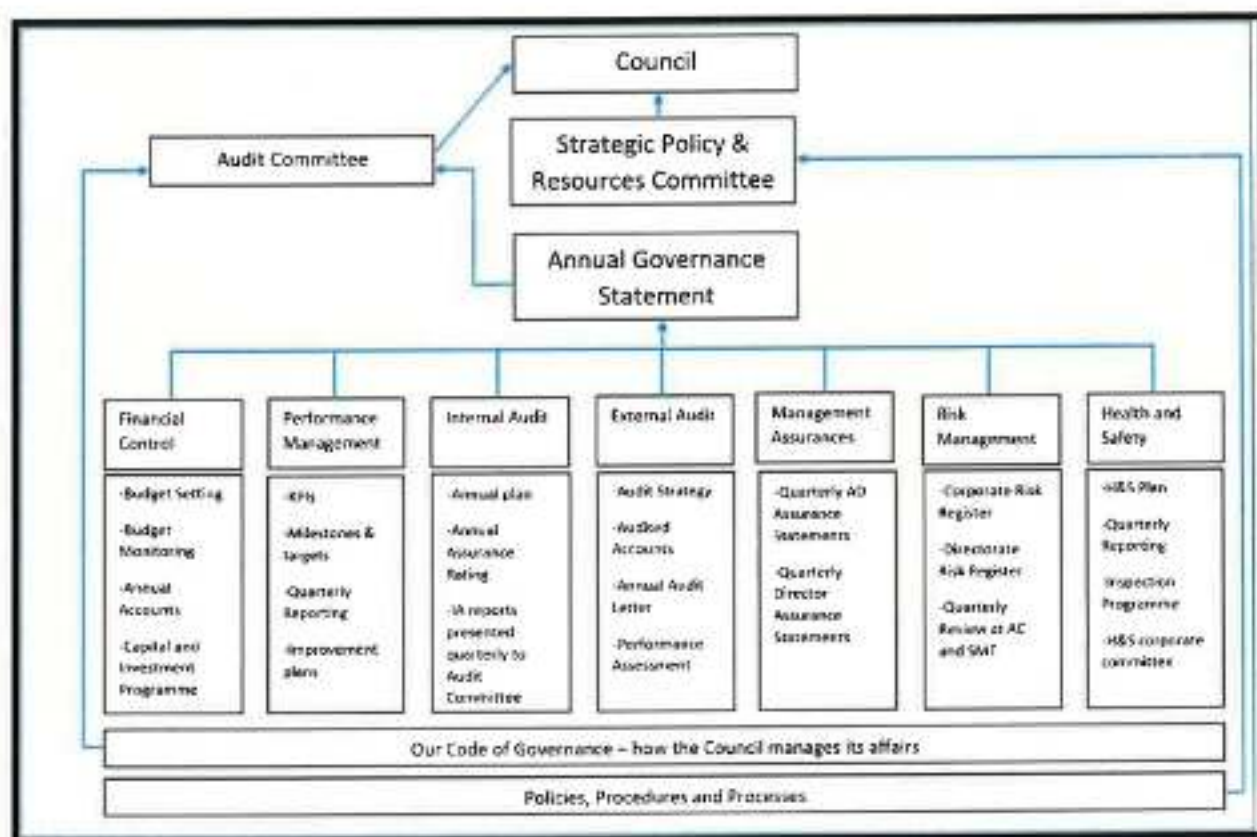
There are also materiality thresholds to be adhered to and officers are obliged to make judgements and estimates that are reasonable and prudent and have endeavours to ensure that as much information as possible has been presented to make the accounts as user friendly as possible within these limitations.

Our [Corporate Plan \(2021-2023\)](#) sets out the strategic direction of the organisation and will continue to guide Council's activities and the allocation of resources over the next year. To support the achievement of our community planning outcomes and corporate objectives, we will continue to work closely with government departments and partners across the public, private, voluntary and community sectors whilst investing in our staff, ensuring they have the necessary support and resources required to provide high-quality services for all. We are currently reviewing our current Corporate Plan and following a twelve-week public consultation will finalise and agree a new Corporate Plan 2024-2027 during quarter three of the 2023-2024 financial year.

The key services delivered by the Council are outlined below under our Operational Model and the key objectives of the Council are outlined below under Strategic Performance. The key deliverables for year ended 31 March 2023 reflect the priorities articulated by local people and relate to the council's functions as both a civic leader and service provider.

Governance

The image below illustrates the assurance framework in place within the Council which is approved annually by the Audit Committee. The framework provides information on compliance with various elements of the Council's Governance arrangements.



The Council's Assurance Mapping and Code of Governance was revised and approved by the Audit Committee on 28 April 2022. This was a best practice recommendation arising from the Audit Committee self-assessment carried out by the independent chair of the Audit Committee in January 2019. The Annual Governance Statement on page 20 details the Council's Code of Governance and significant Governance issues facing the Council.

The work of Council is overseen by the committee structure and detailed further in our Governance Statement on pages 20-32. The Annual Governance Statement for 2022/23 highlights the Council's governance arrangements during the year and how significant governance issues are being addressed and actions implemented. Directors and Members have oversight in accordance with the terms of reference for the relevant Committee as well as finance reports covering all aspects of Council expenditure being presented to Committee on a quarterly basis. The Committee structure, which is based on the full council and 6 standing committees, is described in detail within the Annual Governance Statement.

Operational model

Each year, the Council must ensure it has the resources it needs to deliver services to the standard expected by its ratepayers. Budget plans are submitted to the relevant committees for approval regarding what the Council hopes to do and how much it will cost. This helps the Council understand how much money is required and, taking account of other sources of income, what 'rate' needs to be set for the Council to raise the required money.

Throughout the year the Council reports to the Strategic Finance and Resources (SP&R) Committee on the financial performance against agreed budget for each Directorate. The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis (Note 2) and the Movement in Reserves Statement.

The majority of the variance between budget and actual expenditure is disclosed in the Expenditure and Funding Analysis and is mainly due to accounting adjustments that are required for the purposes of preparing the financial statements, such as depreciation and impairments, fair value adjustments and IAS 19 accounting adjustments. There are also variances due to reclassification of income and expenditure to other income and expenditure for financial accounting purposes such as rental and financing activities. Each committee is responsible for the delivery of key services.

Risks and opportunities

The Council has an embedded process to manage risks and support the achievement of its corporate objectives and performance targets. The Corporate Risk Register plays an integral role in supporting the development and production of the Corporate Plan and is subject to a quarterly review by the Audit Committee and the Senior Management Team (SMT).

In order to assist the Chief Financial Officer in fulfilling her responsibilities, the Council has put in place a process for assurance / stewardship reporting. The assurance statements should reflect any significant internal control issues in the relevant Directorate or Service Area and are timed to support the Accounting Officer in her preparation of the Annual Governance Statement. Assistant Directors and Directors provide Assurance Statements to the Chief Executive on a quarterly basis. Director Assurance Statements are considered by the SMT on a quarterly basis.

An Internal Audit of Risk Management completed in March 2021. The review received a satisfactory assurance rating and all recommendations have now been implemented. The Council's Risk Strategy was revised and approved by the Audit Committee in July 2021 to comply with HM Treasury's best Practice (Orange Book, Management of Risk; Principles & Concept) and was approved by the Audit Committee in July 2021.

The key elements of the risk management process are highlighted below:



SMT reviewed and updated the Corporate Risk Register in September 2023, based on the revised Risk Strategy. The following 11 Corporate Risks were agreed:

<i>CR. 01 - Failure to develop and deliver the capital investment programme for the District</i>
<i>CR. 02 - Non-compliance with legislative requirements, including procurement</i>
<i>CR. 03 - Failure to effectively manage waste</i>
CR. 04 - Failure to provide robust and timely planning decisions
CR. 05 - Failure to adequately plan for the future and deliver efficiencies and improvement
CR. 06 - Failure to adequately react to a major incident which would minimise any negative consequences/impact
CR. 07 - Failure to implement an economic development programme to regenerate the district and attract inward investment due to financial uncertainties caused by the current economic and political climate, including the Windsor Framework.
CR. 08 - Failure to adequately manage sickness absence resulting in delays and an inability to deliver Council services.
<i>CR. 9. Risk that Council does not adequately react to the Economic Shocks facing the District, therefore failing in its objectives to regenerate and build a prosperous district due to the inability of Council to be financially sustainable in the long term</i>
<i>CR. 10 - Risk of a cyber security event causing significant operational, financial and reputational damage to the Council</i>
<i>CR. 11 - Risk of Industrial Action leading to the failure to have necessary staffing structures and resourcing to deliver services.</i>

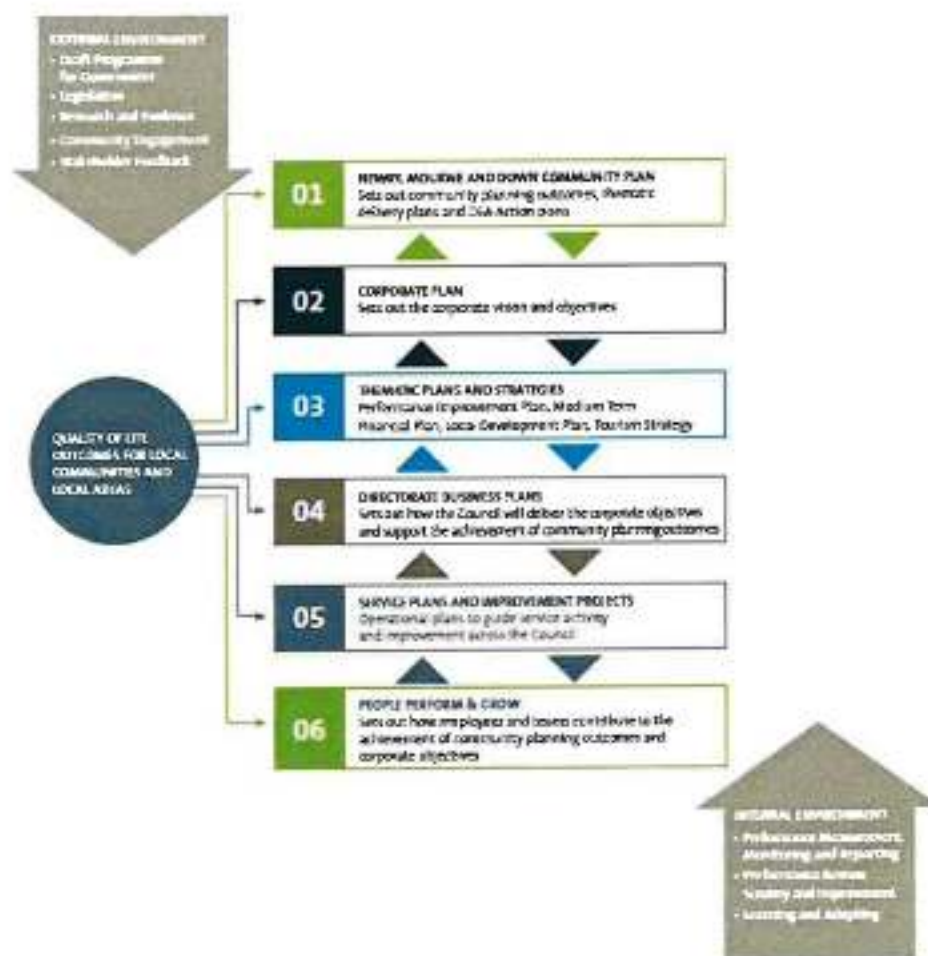
Controls are in place to manage the risks where possible, and where actions have been identified to further mitigate the risk, they are being progressed by members of SMT and the Corporate Management Teams (CMT), and progress is monitored and reported on a quarterly basis. Council currently has seven risks with red residual score ratings. These risks are highlighted in the table above (***bold italics***).

Since April 2021, the Audit Committee has also considered Directorate Risk Registers, on a rotational basis, as a mechanism to strengthen the alignment with the Corporate Plan and ensure risks are escalated and deescalated as required.

Performance Report

It continued to be a challenging period of change during which the Council has continued to define its role and purpose, develop new policies and strategies, renew its key infrastructure, integrate and modernise its services and meet ever increasing statutory obligations whilst managing expectations and competing demands.

The Council's Business Planning and Performance Management Framework drives and provides assurance that community planning outcomes, corporate objectives and performance improvement objectives are being delivered, with the primary goal of making life better for our citizens.



Through the Business Planning and Performance Management Framework, the Council manages performance at all levels across the organisation, in order to ensure the necessary steps are taken to secure continuous improvement in the exercise of functions. Each level of the Business Planning and Performance Management Framework is, and will be, accompanied by a relevant set of performance measures to monitor and assess the Council's progress in improving the quality of life for local communities.

The table below provides a description of the various plans and strategies that form part of the Council's Business Planning and Performance Management Framework.

Community Plan	The Community Plan for Newry, Mourne and Down sets out the long-term vision for improving the economic, social and environmental wellbeing of the District. Developed in collaboration with partners across the statutory, business and voluntary sectors, the Community Plan is underpinned by Priority Actions Areas and seven DEA Action Plans, which seek to deliver the five community planning outcomes at a local level. Progress in implementing the Community Plan is reviewed on a biennial basis.
Corporate Plan	The Corporate Plan 2021-23 sets out the vision, values and strategic objectives for the Council. Each strategic objective is underpinned by 'supporting actions' and 'measures of success'. Progress in delivering the Corporate Plan is reported annually through the Assessment of Performance.
Thematic Plans and Strategies	The Council has put in place a number of Thematic Plans and Strategies to support the implementation of the Community Plan and Corporate Plan, including the Performance Improvement Plan, Medium Term Financial Plan and Regeneration and Economic Development Strategy. These plans provide the strategic context for multiple programmes of work across the organisation.
Directorate Business Plans	Business Plans are developed annually to demonstrate how Directorates contribute to the achievement of community planning outcomes, corporate objectives and performance improvement objectives. Directorate Business Plans include suites of key performance measures to measure progress and drive continuous improvement, with performance being monitored and reviewed bi-annually by the relevant Committee.
Service Plans and Improvement Projects	Service Plans and Improvement Projects are operational and set out the direction for service areas across the Council. They outline how each service contributes to the delivery of community planning outcomes, corporate objectives and performance improvement objectives, include key performance measures and provide a mechanism to manage performance consistently across the organisation.
People Perform Grow	The Council recognises the significant role employees play in contributing to the achievement of the Community Plan, Corporate Plan, Thematic Plans and Strategies, Directorate Business Plans and Service Plans. People Perform Grow will demonstrate the link between the work of employees and how they contribute to the achievement of key plans and strategies, as well as the outcomes experienced by local communities.

Community Plan

The Living Well Together Community Plan outlines the vision for Newry, Mourne and Down to be 'a place with strong, safe and vibrant communities where everyone has a good quality of life and access to opportunities, choices and high-quality services which are sustainable, accessible and meet people's needs'. The Community Plan can be downloaded on the Council's website as follows: <https://www.newrymournedown.org/living-well-together>

Since launching the Community Plan, community planning partners and local communities have come together to deliver high quality services and positive outcomes for all. This ensures that local people have a say on the programmes and policies that are delivered in their area, based on the understanding that more can be achieved when we work together in partnership.

The Council has worked closely with community planning partners to develop more focused priority action areas in relation to mental health, physical activity, tourism and access to quality

housing. The Council has also taken a lead role in implementing new initiatives including Participatory Budgeting and the Community Support Partnership.

As part of our statutory responsibilities under the Local Government Act (NI) 2014, the Council is required to monitor progress against the outcomes and indicators within the Community Plan every two years. The 2019- 2021 Statement of Progress provides an overview of the key achievements of the Community Planning Partnership and can be downloaded on the Council's website as follows: <https://www.newrymournedown.org/delivering-your-plan>

The key achievements of the Community Planning Partnership during 2022-23 can be summarised as follows:

- Hosting the SpeakNMD civic engagement platform which has facilitated multiple consultations, surveys and polls.
- Information packs developed for Ukrainian support centre and distributed through Citizens Advice NMD.
- Three participatory budgeting celebratory events were held in Downpatrick, Newry and Newcastle with 36 community groups attending.
- 7 workshops held engaging the community planning partners and stakeholders throughout 2022/23 to progress the Community Planning review.

Corporate Plan

Newry, Mourne and Down District Council's Corporate Plan 2021-23 was approved by the Strategy, Policy and Resources Committee on 17 December 2020 and sets out the following mission statement: 'To support and advocate for a welcoming District which is progressive, healthy and sustainable, providing better economic, environmental and social outcomes for all'. Progress in delivering the eight strategic objectives within the Corporate Plan is monitored, reviewed and reported on an annual basis through the Assessment of Performance.

Performance Improvement Plan

Part 12 of the Local Government (NI) Act 2014 sets out a General Duty of Improvement for local government, whereby all District Councils are required to put in place arrangements to secure continuous improvement in the exercise of their functions. Each financial year, Councils are required to set performance improvement objectives for the services they provide. The guidance states that performance improvement is more than quantifiable gains in service output or efficiency, or in the internal effectiveness of an organisation. Improvement should focus on activity that enhances the sustainable quality of life and environment for communities.

Three of the 2023-24 performance improvement objectives have been carried forward from 2022-23. Another has changed focus to reflect current need and a fifth has been deemed delivered and has been replaced with a new objective. All were developed within the context of the Corporate Plan 2021-23 and 'proposals for improvement' which were put forward by the NI Audit Office, taking into account the impact of COVID19.



The Performance Improvement Plan 2023-24 was approved by the Strategy, Policy and Resources Committee on 15 June 2023 and was published on the Council's website following ratification by full Council in July. This was prior to the statutory deadline of 30 September 2023, as confirmed by the Department for Communities (DfC) who moved the publication date, as set out in paragraph 45 of the guidance.



















The performance improvement objectives do not describe every improvement the Council plans to make during 2023-24. Alternatively, they provide an overview of how the Council will address the issues which matter most to local communities. The Performance Improvement Objectives 2023-24 are:

1. We will support the health and wellbeing of local people by improving our facilities and services
2. We will grow the economy by supporting local businesses and creating new jobs
3. We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents
4. We will improve our sustainability and reduce our impacts in relation to climate change
5. We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

Performance 2022-23

Through the annual Assessment of Performance 2022-23, which will be published in September 2023, the Council will monitor progress in delivering the Corporate Plan 2021-23 and Performance Improvement Plan 2022-23, including the statutory performance indicators and standards. The table below provides an overview of performance during 2022-23.

Performance Improvement Objective	Progress	Status Trend
 <p>We will encourage local people to lead healthy and active lives by improving the quality of our parks and open spaces</p>	79.8% increase in recorded attendances at Council leisure centres	△
	132% increase in recorded visits to Carlingford Lough Greenway	△
	A further 6% increase in recorded visits at Warrenpoint Municipal Park bringing the total recorded visits to 226,153 in 2022-23.	△
	6.6% increase in recorded visits at community trails	△
	3 'blue flag' beaches and 5 'green flag' parks	😊
	83% of visitors are satisfied with the Council's forest parks	😊
	2 new play parks built and 2 play parks upgraded	△
	 <p>We will grow the economy by supporting local businesses and creating new jobs</p>	187 new jobs promoted through business start activity
12 new social enterprise businesses supported and 12 new social enterprise jobs created		😊 ▷
347 businesses supported and 187 jobs created through the 'NMD Growth', 'Digital Growth', 'Tender for Growth' and 'Sales Accelerator' programmes		😊 ▽
Increase in the number of VAT and/or PAYE registered businesses, birth rate of new businesses and employee jobs		😊
'Make it Local' campaign rolled out		😊
	110 fixed penalty notices issued and 91 paid	😞 ▷
	39 community clean ups supported	😞 ▽

 <p>We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents</p>	Decrease in the rate of recycling, to 49.6%*	
	Second lowest levels of waste sent to landfill across all NI Councils	
	10 'Live Here, Love Here' environmental projects supported	
	Anti-littering and responsible dog ownership campaigns rolled out	
 <p>We will build the capacity of local communities through the Financial Assistance Scheme</p>	£1.26m awarded to 366 projects across 22 thematic areas	
	67% of applications to the financial assistance scheme were successful	
	£524k awarded towards major and minor capital projects	
	49,347 volunteer hours recorded to deliver projects and 256,025 beneficiaries of the scheme	
	5 capacity building sessions delivered to 208 participants	
	99% of applicants are satisfied with the support received from the Programmes Unit	
 <p>We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme</p>	The Council received and decided on the highest number of planning applications across the 11 Councils, approving the second highest number of cases regionally.	
	The processing time for local planning applications increased from 18.8 weeks in 2021-22 to 21.6 weeks in 2022-23	
	The processing time for major planning applications increased from 44.3 weeks in 2021-22 to 89 weeks in 2022-23	
	The number of planning applications in the system for 12 months or more increased from 187 in 2021-22 to 228 in 2022-23	
	The number of enforcement cases in the system for 12 months or more has increased from 472 in 2021-22 to 503 2022-23.	

*The 2022-23 data in relation to the statutory performance indicators for waste management remains provisional, as the end of year validated data will be published by DAERA in Q3 2023-24.

Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to ratepayers how the funding available to Council [i.e. government grants, rates and business rates] for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Council's directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Financial Performance

For the year ended 31 March 2023, the Council's Usable Reserves increased by £97k to £35,741k. The budget plans formed part of the annual estimates for 2022/23. The total gross expenditure budget for the Council was set at £76,799k. This budget was agreed as part of the rates estimates process by full Council in February 2022.

The Council reported a £418k overspend on service delivery at year end. Performance against budget for each of the Committees is continuously monitored throughout the year. Management Accounts are presented and scrutinised quarterly at the SP&R Committee. Assistant Directors provide variance analysis reports quarterly to both the Finance Team and their Director. The year-end Management Accounts position was presented to Committee on 15 June 2023.

Operationally, Council had a greater deficit. But with several additional sources of income secured from the Department and income from our own investments with higher interest rates due to market conditions, the deficit was reduced.

Therefore, our Operational Deficit in year was £1,277k. Some contributing factors to the deficit includes;

- Salary costs were £708k over budget. A 2% pay award had been allowed for in the estimates, however the National Pay award was £1,925 per employee and there was also a Local Pay award agreed.
- Utility costs were £1,196k greater than budget in February 2022. Electricity was 79% over budget and Gas was 84%. This was due to the global surge in energy prices during 2023.
- The Department for Communities advised the Council of a Rates Support Grant (RSG) allocation which was £720k less than budget.
- Other significant overspends included repairs and maintenance costs being £956k over budget, vehicle running costs £383k, vehicle hire £262k and insurance premiums £176k.

The operational deficit turned out lower than anticipated part way through the financial year for several reasons;

- Overall income (excluding grants and investment income) was £1,210k favourable with the most significant positive variances in the following service areas; Leisure Income - £573k, Caravan Income - £244k, Car Park Income - £158k and Registration and Property Certificate Income - £106k. The positive news for Council is that our service level income is now in line with pre pandemic levels.
- £203k of investment income was achieved due to the increase in interest rates which was not accounted for in February 2022.
- Council is to receive a positive outturn in the De-Rating Grant of £107k.
- Land and Property Services advised Council of a positive finalisation of £390k based on current Actual Penny Product data and this has been reflected in these accounts. The £390k will not be received until the Departments Accounts are certified.

- Council did not need to avail of any loans in year, therefore £122k savings with regards to loan interest.
- A number of vacant posts within the Council Structure meant the salary deficit predicted when the National and Local Pay awards were agreed in September 2023 was not as large as predicted.

The Cost of Services on Continuing Operations of £73.6m (2020/21 - £68.7m), as reported in the Comprehensive Income and Expenditure Statement, also includes the accounting cost of providing services in addition to the amount funded from taxation.

Borrowings

For the 2022/23 year the Council has an authorised borrowing limit of £126.1m. This is based on the Council's forecast capital expenditure plans over the medium to long term. In conjunction with the Council's capital financing requirement of £94.4m at year end, this ensures the Council only borrows for capital purposes.

The Council currently holds £59.4m of loans, a decrease of £10.3m on the previous financial year, as part of its strategy for funding previous years' capital programmes. The Authority may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing. During the year the Council repaid external loans of £10.3m. The Council did not borrow any further loans to fund ongoing capital projects for year ending 31 March 2023.

Capital Expenditure

The Council has an ambitious four-year capital programme of £80.7 million (net of funding) at March 2022. The four-year capital programme is updated and approved annually by Council in February each year. The investment will help Council meet the strategic objectives which are set out in the Corporate Plan. The capital plan is continually reviewed by the Strategic Finance Working Group.

The total net expenditure reported in the Comprehensive Income and Expenditure Statement includes allocations of £4.7m (2021/22 - £4.5m) to fund completed capital expenditure.

The most significant capital projects which were completed during the year included:

• Play parks	£769k
• ORNI Community Walking Trails	£1,385k
• Fleet Acquisitions	£1,459k
• Equipment for Grounds Maintenance	£81k

Revaluation of Assets

A valuation exercise was carried out by Land and Property Services (LPS) as at 31 March 2023 on the Council's land and buildings. As a result, the value of land and buildings have increased from £179.6 million at 31 March 2022 to £188.9 million at 31 March 2023. LPS included the following narrative in their Report:

"It is now more than 2 years since the UK government took the unprecedented step to announce a nationwide 'lockdown' as the threat of COVID-19 became evermore apparent. Since then, Northern Ireland has been showing signs of improved performance in the first quarter of 2022 but the pace of economic growth has been slow into 2023 as inflation continues to contribute to higher prices and consumer spending is becoming less. The latest figures showed that the rate of inflation in the UK remains elevated, even though there was a

slight decline in the annual rate of price rises. The headline inflation rate fell from 11.1 percent in October to 10.7 percent in November, but that is still more than five times its target rate.

Business across the UK are continuing to face trade barriers following the UK's departure from the European Union. It was reported by BBC news that Northern Ireland showed unexpected signs of improved performance in February as firms reported their first rise in new orders and exports in 10 months. This is the data from the Ulster Bank NI PMI Report. This was seen as improvement on the back of the Windsor Framework. At the moment there is still political instability surrounding agreement on the Windsor Framework but if these issues can be resolved we may see further investment into the economy if agreements can be reached."

Strategy and resource allocation

The Medium Term Financial Plan was approved by Council on 7 February 2022. In accordance with the Local Government Finance Act (NI) 2011, the Chief Executive, as Chief Financial Officer is required to provide assurance to members on the robustness of the revenue estimates and the adequacy of the Council's reserves position as part of the rate setting process. Detailed estimates were formulated, presented and scrutinised by members. They considered past outturn, current spending plans and likely future demand and pressures.

When setting the district rate for 2022/23 consideration was given to the following key financial factors and uncertainties for the Council:

- The impact of COVID continued to impact on Council's operations and finances in 2022/23. The future impact of COVID on operations, on our rate base and on our finances remains uncertain, and many assumptions were included within our budgets for 2022-23.
- The NI Executive was currently determining a three year budget for NI (2022-25), with a draft budget out for consultation at the time of striking the rate. In the absence of an agreed and legislated budget, there was some significant uncertainties which remained at the time of striking the district rate. Included within our 2022-23 estimates were various areas of funding received from central government. We included amounts on the basis of our previous arrangements with central government. However, we did highlight to Members that it was important to note that until such times as a budget is agreed by the Northern Ireland Executive these funding streams are uncertain.
- At the time of striking the rate, Councils had been advised of the percentage allocations of Rates Support Grant (RSG) being made available by the DfC for 2022-23. However, until a draft budget is agreed, the total amount of RSG to be awarded to the local government sector was not confirmed.
- Various uncertainties remained as to the impact of Brexit on the NI Economy, the NMDDC rate base and funding streams, and no provision has been made in the estimates for any financial implications arising. Furthermore, included within our 2022-23 estimates were various areas of funding received from the European Union under programmes which we have been advised will continue during the 2022-23 year continuing.

Other factors leading to the 2022/23 rate increase included:

- A 2% pay increase for Local Government employees has been estimated and was included within the budgets for the 2022/23 year.
- The increased tonnages and associated costs of waste and recycling across the district as a result of the COVID pandemic has continued into 2022-23 and is included in the budgets.

- Increased costs of fuel, utilities and insurance which are impacting globally has seen an increase in budgeted costs for 2022-23.

A detailed cashflow was prepared by management and reviewed with the Chief Executive to provide her with assurance as to Council's ability to continue as a going concern. This was reviewed and updated throughout the year.

Outlook

The Council is fully aware that it is operating in a continually challenging environment with the cost of living crisis and global inflationary pressures impacting everyone within the District. The future impact of these economic pressures on operations, on our rate base and on our finances is uncertain, and many assumptions were included in our budgets for 2023-24.

Various uncertainties remain as to the impact the Windsor Framework and 'grace periods' will have on the NI Economy and the Council. It is too early to understand the full implications on jobs and investment in the district until negotiations are finalised and 'grace periods' come to an end.

The Council continues to face a range of significant budget pressures including general inflation, utility price upsurges, increases in demand for everyday services as the population grows, and increases in core costs such as wage increases, the national living wage and pension contributions. The Council will also face significant year on year increases in costs in several areas such as waste disposal costs and construction costs.

However, the Council is committed to delivering business as usual where possible and will continue to achieve the strategic objectives outlined in the Corporate Plan 2021-23. The Council strives to deliver the highest standards and some of our key achievements for the year are presented within our performance report at page 8.

The Council seeks out opportunities to pursue additional funding streams for the District, adopting innovative approaches to delivering services and working in partnership to ensure the Council optimises its resources to deliver on its eight key Corporate objectives. A few of the current significant initiatives and Council are currently developing are outlined below, along with some key successes in year;

1. City Deal – The signing of the Bellast Region City Deal (BRCD) document on 15 December 2021 is the first of its kind in Northern Ireland and confirms partners' joint commitment to fully implement and deliver on all aspects of the City Deal proposals. The £1 billion of co-investment secured from central government and the BRCD partners, will deliver a bespoke package of funding across the BRCD Region. BRCD funding has enabled Council to progress on the following ground-breaking projects that will be transformational for our district:
 - **The Mourne Mountains Gateway** will redefine visitors' experience of the Mourne Mountains whilst supporting the sustainable growth of tourism and protecting the natural heritage and habitat of the region. The project will deliver a world class visitor attraction, and will create improved, and more sustainable access to the Mournes.
 - **Newry Southern Relief Road** will link the A1 bypass with the A2 Warrenpoint dual carriageway providing an alternative strategic route for traffic that reduces pressure on Newry city centre, facilitates onward travel to Dublin and improves access to other regional gateways.
 - **Newry City Centre Regeneration** will deliver a civic hub, theatre and conferencing facilities which, together with new public realm and grade A office provision, will

revitalise the city. The regeneration will also create and sustain jobs, increase visitor numbers, appeal to residents and stimulate the evening economy (more detail below).

- **Digital and Innovation Projects** will play a critical role in contributing to economic inclusion and sustainable growth. The key interventions of the Digital Programme include; The Belfast Region Innovation Challenge Fund, Enabling Infrastructure and Regional Innovation Hubs.
 - **Skills and Employment projects** will create skills for growth, inclusion and for a digital future are key priorities for BRCD partners
2. **Newry City Park** - On the 14 December 2021 the Department of Finance announced a £16.2 million funding package for the Albert Basin Park Project in Newry as part of the Executives City/Growth Deal Complimentary fund. The funding will help Council realise our vision for a world-class city park, central to our Newry City Centre Regeneration plans. The Outline Business Case (OBC) was formally submitted in May 2022 to DfC and has been reviewed and approved by DfC economists. Council formally presented the OBC to a Casework Committee in July 2023 with formal approval of this OBC currently pending. Council is currently commencing the procurement of an Integrated Consultant Team for this project which is scheduled to complete in May 2027.
 3. **Newry City Centre Regeneration** - A Planning Application for the new Civic and Regional Hub in Newry has been submitted, is being processed and will be available to view on the NI Planning Portal. The Council's aim is to build a modern administrative centre befitting Newry's city status, attracting footfall and spend into the city centre.

A BRCD Contract for Funding was agreed in January 2023 for Newry City Centre Regeneration Projects supported by the Deal. These projects are the Theatre and Conference Centre and Civic and Regional Hub in Newry, for which £5 million BRCD funding has been allocated for its Public Realm, along with £3 million for a Grade A Office Accommodation Fund.

In March 2023, The Southern Health and Social Care Trust has confirmed its purchase of the Monaghan Row Offices and Land from Newry Moume and Down District Council. Situated next door to Daisy Hill Hospital, the £900,000 acquisition will allow the Trust to expand and develop services at the hospital.

4. **Full Fibre Northern Ireland (FFNI)** – The Council is a lead member of the FFNI Consortium, which is comprised of the 10 local authorities outside of Belfast.

The Consortium was awarded £23m from the Department for Digital, Culture, Media and Sports (DCMS) to drive greater investment in fibre and digital infrastructure across Northern Ireland. The Consortium's phased delivery has initially managed two DCMS funded programmes - Local Full Fibre Network (LFFN) and Rural Gigabit Connectivity (RGC). It will also manage the delivery of future digital initiatives and ensure a vital local link for future digital projects at a local authority level.

Together as a Consortium FFNI has delivered next generation Gigabit Capable connectivity to 887 public sector sites, which will vastly improve the robustness, resilience, and speed of service. A separate WAN (Wide area network) project is now underway and being delivered by Armagh, Banbridge, Craigavon (ABC) Council to lay services over the top of the FFNI funded fibre. Councils are currently migrating existing services on to the fibre and WAN and this was completed in July 2023.

5. **Shared Island Funding** – NMDDC has partnered with a number lead councils in the South to submit applications to the Shared Island Funding Scheme. Across the entire scheme, more than €4.3m has been allocated to 15 lead Local Authorities in the South,

working in partnership with nine Councils in Northern Ireland to develop collaborative cross border investment projects over the next 12 months. NMDDC is a partner in six of these projects, with total award of €995,000.

The successful projects are spread across a range of sectors including biodiversity, tourism, decarbonisation, the circular economy, rural and urban regeneration, education, business innovation; and cultural and creative industries.

6. Levelling Up Funding – Council received £2.82m funding towards a new recreation centre at Camlough Lake. Camlough Lake is one of 10 projects across NI which have been allocated more than £71m from the UK government's Levelling Up Fund, a regional development plan to create jobs and boost the economy. Plans for the new leisure and recreation centre include an event space, toilet, showers, changing facilities, parking and enhanced access to the Lake with a slipway provision.
7. UNESCO - Mourne Gullion Strangford has been awarded internationally coveted UNESCO Geopark status. The UNESCO Executive Board met in Paris on Wednesday 24 May 2023 and announced that Mourne Gullion Strangford had been welcomed into its network of global Geoparks, making it one of only 18 outstanding landscapes worldwide to be awarded full accreditation this year.
8. The Peace IV Programme – Newry, Mourne and Down District Council PEACE IV Partnership hosted a final event to celebrate the success of the PEACE IV funded Local Authority Action Plan at Down County Museum in September 2022. The local authority action plan has delivered over 180 community, sporting, cultural, historical and capital projects since 2017, engaging over 4,000 participants from the Council area.

The Action Plan was funded through the European Union's PEACE IV Programme, which is managed by the Special EU Programmes Body (SEUPB). Match funding was provided by the Executive Office in Northern Ireland and the Department of Rural and Community Development in Ireland. With a budget of £4.7 Million, the programme supported 29 objectives with over 180 projects across three strategic themes – Children and Young People, Building Positive Relations and Shared Spaces and Services. Over 4,000 children and adults have engaged in in the PEACE IV Programme. This ambitious Action Plan was managed by the Councils PEACE IV team and its delivery partners such as the Policing and Community Safety Partnership.

The Council looks forward to the new PEACE PLUS Programme, which will build upon the significant positive achievements of the PEACE IV Programme that has been instrumental in creating a more cohesive society.

The economic outlook for Northern Ireland is still uncertain with higher food costs, rising energy prices and not to mention increases in interest rates are all leading to more tightening of the purse strings for many. This year will be uncertain all-round for Northern Ireland especially the issue of the new Windsor Framework and whether parties will return to Stormont.

In line with all other Councils in Northern Ireland and the wider public sector, Council is facing several challenges. Public finances are under increasing pressures. Key risks and planned mitigations are included in our Annual Governance Statement on Pages 20 to 32.

Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts

The Council's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a council shall make arrangements for the proper administration of its financial affairs. A council shall designate an officer of the council as its chief financial officer and these arrangements shall be carried out under the supervision of its chief financial officer.

Under Regulation 7 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 the Council, or a Committee, is required by resolution, to approve the accounts.

These accounts were approved by the Chief Executive on 21st September 2023.

The Chief Financial Officer's Responsibilities

Under Regulation 8 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Chief Financial Officer is responsible for the preparation of the Council's Statement of Accounts in the form directed by the Department for Communities.

The accounts must 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.

In preparing this Statement of Accounts, the Chief Financial officer is required to:

- observe the Accounts Direction issued by the Department for Communities including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis, and
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:

- keep proper accounting records that are up-to-date, and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

NORTHERN IRELAND LOCAL GOVERNMENT BODIES'

ANNUAL GOVERNANCE STATEMENT

The Council's Annual Governance Statement follows the Code of Practice on Local Authority Accounting in the UK 2022/23 and DfC Accounts Directions. The Annual Governance Statement comprises the following sections:

- Scope of responsibility;
- The purpose of the governance framework;
- The governance framework;
- Review of effectiveness;
- Update on significant governance issues that were declared at the year-end 2021/22; and
- Significant governance issues for the year end 2022/23.

Scope of Responsibility

Newry, Mourne and Down District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiency and effectively.

Newry, Mourne and Down District Council also has a duty under Local Government (Best Value) Act (Northern Ireland) 2002 to make arrangements for continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Newry, Mourne and Down District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has prepared an Annual Governance Statement, which is consistent with the principles of the new CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how the Council has complied with the code and meets the requirements of Regulation 4 of the Local Government (Accounts and Audit) Regulations (Northern Ireland 2015) in relation to the publication of an Annual Governance Statement.

The Purpose of the Governance Framework

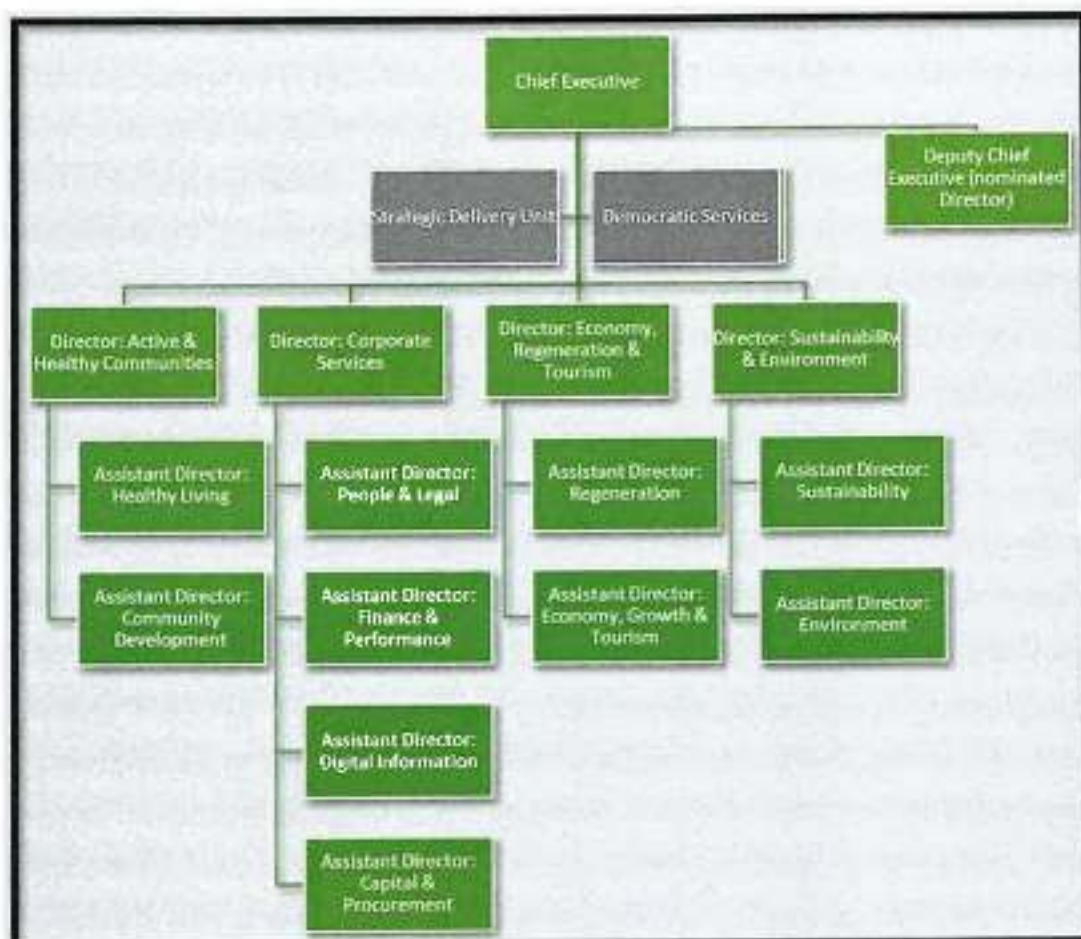
The governance framework comprises the systems and processes, and culture and values, by which the local government body is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and 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 the risks to the achievement of the local government body'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 governance framework has been in place at Newry, Mourne and Down District Council for the year ended 31 March 2023 and up to the date of approval of the financial statements.

The governance framework

The Council's 41 Elected Members and its committee and management structure ensures sound governance, ownership and scrutiny in the decision-making process across the entire organisation. The committee and management structure demonstrate how the decision-making process is implemented in Council as follows:



**Proposed Directorate Structure approved by Members in December 2021 - not yet operational.*

The Council's governance framework enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. The Council's Constitution sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people.

The Council operates a Committee System. Meetings of the Council and Committees are open to the public and live audio is open to the public, with the exception of where 'confidential' or 'exempt' matters are being discussed, as defined by the Local Government Act (Northern Ireland) 2014. Council meetings are managed in accordance with the Council's Standing Orders. The Council's Constitution, which was approved in April 2015 is subject to

regular review, and updates, and it includes Financial Regulations, Standing Orders and the Scheme of Delegation. The Constitution is available on the Council's website.

Within the Constitution, the Scheme of Delegation clearly defines the roles and responsibilities of the Chief Executive, Directors and Assistant Directors. During 2022/23 the Council's Statutory Committees have operated with delegated authority for decision making on specific issues in accordance with their terms of reference. The minutes and associated reports for all Council and Committee Meetings are published on the Council's website with the exception of confidential minutes and reports.

Through the work of the committees, our Members oversee the work of the Council. All Committee decisions need to be ratified by the full Council except where Committees have been granted delegated authority to make decisions. The full Council, is the overarching decision-making body.

The Enterprise, Regeneration and Tourism (ERT) Committee is responsible for the development and implementation of strategies, policies, programmes and projects directed to the regeneration and growth of the district in the context of the outcomes agreed in the community and corporate plans. The ERT committee is also responsible for all matters pertaining to policy and legislation in relation to building control and licencing issues.

The Active and Healthy Communities (AHC) Committee is responsible for the development and implementation of strategies, policies, programmes and projects aimed at improving life at local level in the context of the outcomes agreed in the community and corporate plans.

The Neighbour Services Committee (now referred to Sustainability and Environment Committee) is responsible for the development and implementation of strategies, policies, programmes and projects aimed at ensuring the waste service is delivered across the district in the context of the outcomes agreed in the community and corporate plans.

The Strategic Policy & Resources (SP&R) Committee is responsible for setting the strategic direction of the Council through the development of its corporate plan and other key corporate and cross cutting strategies and policies. It will also ensure effective use of resources and value for money for ratepayers and oversee the Council's relationship with several key agencies and partners.

The Audit Committee provides an independent assurance on the adequacy of the Council's risk management framework and associated control environment. It provides an independent scrutiny of the Council's financial and non-financial performance, which is relied upon by Council, to the extent that it exposes it to risk and weakens the control environment.

The Planning Committee is responsible for all the Council's planning functions, except those matters, which are delegated to Officers or reserved to full Council.

In addition to the committees listed above, there are also 24 Council Project Boards and Forums which have been established to support the work of Committees during the 2022/23 year.

The Council has an Assurance Framework in place that provides sufficient, continuous and reliable assurance on organisational stewardship and the management of major risk to organisational success and the delivery of improved, cost effective services. The Assurance Framework is reviewed and approved by the Audit Committee annually. The framework is structured and provides reliable evidence to underpin the assessment of risk and control environment for the Annual Governance Statement.

The Council's Code of Governance is based on the seven core principles set out in the CIPFA/SOLACE Framework (2016 edition). How we meet these seven core principles is reviewed annually at the July Audit Committee meeting. A summary of the key elements of our governance framework are set out in the following table:

A. Behaving with Integrity

- Shared values communicated via community plan, corporate plan and key strategies
- Mandatory Code of Conduct for Councillors
- NI charter for Elected Member Development
- Staff Code of conduct
- Council Constitution including Standing Orders, Financial Regulations and Scheme of Delegation
- Council Anti-Fraud Policies and Fraud Response Plan
- National Fraud Initiative
- Council Whistleblowing Policy
- Gifts and Hospitality Policy
- Declarations of Interest
- Conflict of Interest Policy

B. Ensuring Openness

- Council and Committee meetings open to the public
- Council and Committee agendas and minutes displayed on the Council web site
- Consultation and engagement with staff and trade unions
- Annual financial report published on the Council's web site
- Prompt Payment Statistics published on the website quarterly
- Access to Information Policy and Procedure
- Community Plan and Local Development Plan

C. Defining Outcomes

- Community and Corporate Plans
- Organisational Development
- Tourism Development and Marketing Strategy
- Performance Improvement Plans
- Local Development Plan

D. Optimising the achievement of outcomes

- Corporate, Directorate & Service plans
- Constitution
- Strategic financial planning
- Risk Management Policy

E. Developing Capacity and Capability

- Organisational Development
- People, Perform, Grow introduced
- Learning and Development Policy in place
- Harmonisation of policies
- Development of a joint Employee Relations consultation and negotiating policy
- Elected Members Development Charter/ Member Leadership Programme

F. Finance, Performance and Risk Management

- Financial Regulations
- Risk Management Policy
- Audit Committee
- National Fraud Initiative
- AD of Finance & Performance who liaises fully independent outsourced Internal Audit firm
- Annual Internal Audit Strategy and Plan
- Data Protection policy and procedures
- Director and Assistant Director quarterly assurance reporting
- Independent Audit Committee Chairperson

G. Transparency, Reporting and Effective Accountability

- NMDDC Website - Publication of key reports including Annual Accounts, Annual Governance Statement and Performance Improvement Audit
- Committee support framework
- Internal Audit effectiveness annually reviewed against the Public Sector Internal Audit Standards
- Monitoring of all Internal and External Audit recommendations and quarterly updates to the Audit Committee

The Chief Executive is the Council's designated Chief Financial Officer (CFO) under the Local Government Finance Act (Northern Ireland) 2011, responsible for the proper administration of the Council's financial affairs. Local Regulations in Northern Ireland do not require the Chief Financial Officer to be a professionally qualified accountant nor the role to be separated from that of the Chief Executive as per the CIPFA principles. The Council is satisfied that the Chief Executive is supported by several fully qualified and experienced staff who are members of various bodies within the Consultative Committee of Accountancy Bodies (CCAB) and as such ensure the decisions made by the CFO are based on sound technical knowledge and understanding.

Having considered all the principles of the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption (2014), the Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud. The Council is committed to the highest possible standards of openness, probity and accountability. The Council has a Whistleblowing Policy where concerns can be raised. The policy is due to be updated in the 2023/24 financial year. Fraud and Raising Concerns are a standing agenda item at Audit Committee quarterly.

Codes of Conduct are in place for both staff and Elected Members and define the high ethical values and standards of behaviour expected, to make sure that public business is conducted with fairness and integrity. A Conflict of Interest Policy also exists for both staff and Members.

Directors, Assistant Directors and Heads of Service are responsible for ensuring compliance with relevant laws, regulations, internal policies and procedures. The Quarterly Assurance Statement Process provided to the Chief Executive provides an opportunity to highlight any concerns. Council has a Head of Legal Services, who is a practicing Solicitor, with an internal legal team and a continuing arrangement with Belfast City Council Legal Services for further support when required.

Council utilises various media streams to deliver internal and external communications, such as the Council website, publications, brochures, leaflets, social media and media advertisements and broadcasts. The Council continues to explore ways to digitise services and use online technology and social media to enhance communication with residents, customers, businesses and potential visitors to the District. The pandemic expedited change in this regards with more payment opportunities now available online.

The Council continuously strives to have the highest standards of governance arrangements in place and endeavours to ensure that its partners also have high standards of governance arrangement in place. Council would control this in numerous ways such as Service Level Agreements, Letters of Offers and signed contracts.

As a result of GDPR law in 2018, Council established new structures and processes, so Council could comply with the new GDPR laws and implement best practice guidance from the Information Commissioners Office (ICO) & Public Records Office NI (PRONI). One breach of personal data was reported as an initial incident to the ICO during 2022/23. Upon internal review it was determined as a "near miss" and no investigation was conducted by the ICO.

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its Governance Statement, including the system of internal control. The review of effectiveness is informed by the work of the Senior Management Team within Council who have responsibility for the development and maintenance of the governance environment, the Internal Audit's annual report, and by comments made by the External Auditors.

Recommendations arising out of Internal and External reviews are agreed with Management before finalisation to ensure that they will achieve the desired enhancement to the control environment and are practical solutions. Registers are maintained of all outstanding recommendations and these are circulated at Audit Committee. Assistant Directors must update quarterly progress on implementing recommendations as part of the Assurance Statement process. Follow up reviews are also reported to the Audit Committee.

The Chief Executive has responsibility for preparing this Annual Governance Statement. In preparing this statement, she has considered the governance framework and system of internal controls in place. The Chief Executive leads the Council's Senior Management Team to collectively contribute and have oversight of the processes involved in maintaining and reviewing the effectiveness of the governance framework. In producing this statement, full regard has been made to the register of interests for both Members and Officers, reports of the Internal and External Auditor, the Corporate Risk Register, Assurance Statements provided by each Director and Assistant Director for year ended 31 March 2023.

The Council itself maintains overall control of the governance framework. Primary responsibility for overseeing the governance process is the responsibility of the Audit Committee as a standing committee of Council. The role of the Audit Committee extends to receiving reports from the Council's internal and external auditors to ensure that any issues raised are subject to due consideration and are addressed by officers on a timely basis. In considering this Annual Governance Statement, the Audit Committee have considered the review of the governance framework and system of internal controls prepared by the Chief Executive.

The following process has been applied in maintaining and reviewing the effectiveness of the governance framework:

- the Members:** A committee structure is in place within Council which provides elected Members with a democratic mechanism by which to approve and scrutinise Council Business. Positions of responsibility and Committee Members are appointed as per the Local Government Act (NI) 2014 and are reflective of the broad political makeup of the Council as elected.

The main decision-making body is full Council of Elected Members who are ultimately responsible for ensuring effective governance arrangements are in place for Council to achieve its goals and objectives. Council meets monthly in statutory meetings. Council has established sub-Committees of Council to consider in further detail its operations in line with specific areas of responsibility, as set out in the Constitution. These Committees of Elected Members are informed by Council Officers.

Council business is governed by Council Standing Orders and Committee Terms of Reference to ensure that the transaction of the business of Council and its Committees is properly regulated and conducted in an efficient, fair and legal manner.

- the Senior Officers:** The Chief Executive ensures that all Council services and activities are delivered in accordance with the aims of the Council's Corporate Plan. The Chief Executive is supported by a Senior Management Team who meet weekly to monitor strategic direction and good governance across the District. The Corporate Management team meet on a monthly basis. Directors meet regularly with senior

members of their Directorates to ensure that all staff are aware of Council's priorities and that risks are being appropriately managed.

Quarterly Assurance Statements are completed by Assistant Directors and Directors to provide the Chief Executive assurance over the controls in place. The Assurance Statements also make the Chief Executive aware of any of the risks arising which may have a negative impact on the Council.

- **The Audit Committee:** The Audit Committee provides an important source of assurance to those charged with governance about the Council's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance. The Audit Committee has an Independent Chairperson and met on four occasions during 2022/23. The Audit Committee Terms of Reference were revised in April 2022 and sets out the purpose and the roles and responsibilities of Committee.

The effectiveness of Audit Committee was reviewed at the Committee on 4 April 2023. This review was completed using the National Audit Office Self-Assessment Checklist.

The Committee was satisfied with its overall performance when compared against the checklist. The NAO checklist is the benchmark for best practice. The Audit Committee Annual report 2022/23 will be presented to the July 2023 Audit Committee to support the completion of the Annual Governance Statement.

- **By Internal Audit:** The Internal Audit function is carried out by an independent body in accordance with Public Sector Internal Audit Standards. It provides assurance and advisory services to assist Council achieve its objectives and improve the effectiveness of internal control, risk management and governance processes.

Nine internal audit assignments were carried out in 2022/23 as per the agreed internal audit plan. Seven reviews received a Satisfactory Assurance rating, one review was advisory, and one review received a Limited Assurance rating.

Internal Audit also carried out a follow up review of the 2021/22 recommendations. The review identified that, out of the 40 accepted recommendations, 11 recommendations were fully implemented, 10 recommendations were partially implemented, 18 recommendations were not implemented, and 1 recommendation were no longer accepted. These recommendations will be followed up internally and reported to Audit Committee quarterly until they are implemented.

In addition, during the 2022/23 year, Internal Audit were commissioned by the Chief Executive to support a HR matter and completed a TOIL payment review - Strangford Road Officers (Cleansing and Refuse). The final report on this matter was issued on 15 September 2022 and a number of recommendations to strengthened controls were issued to management.

A further report was requested by the Department for Communities. A funding application was made to the Department in relation to the Wayfinding Project, which was later determined to contain inaccuracies. The Department requested that the Council conduct a review of the completeness, accuracy and validity of information provided by the Council in all funding applications and business cases submitted to the Department over the last two years. Eight applications for funding were reviewed by Internal Audit and no significant issues were found, however recommendations were made to strengthen controls.

The overall internal audit opinion for 2022/23 was satisfactory. It was Internal Audits view the Council's systems in relation to internal control, risk management and governance

were, in general, adequate and operated effectively and can provide satisfactory assurance in relation to the effective and efficient achievement of the Council's objectives.

The Internal Audit review which received a Limited Assurance Rating was Community Centres. Internal Audit identified a need to ensure the completion and sign-off of building checklists; to ensure that training is provided to volunteers at the Facility Management Agreements (FMAs) managed centres and Council Officers; a need to ensure consistent checklists are used across all Centres; a need to ensure that the FMAs clearly detail expectations in terms of roles, responsibilities and requirements for building checklists; and a need to document procedures for the completion of building checklists.

Therefore, Internal Audit concluded the remaining controls in place can only provide a limited level of assurance regarding the effective and efficient achievement of the Council's objectives in relation to Community Centres compliance with building checklists. The Assistant Director responsible gave an update to Audit Committee in April 2023. All the necessary checks are being undertaken but it is a manual process. An IT solution is being evaluated as procedures are strengthened.

The Assistant Director of Finance and Performance will continue to follow up on the legacy internal audit recommendations which have not yet been implemented. The progress on the implementation on internal audit recommendations will be reported quarterly at the Audit Committee along with an update on outstanding external audit recommendations. A new performance management and audit tracking system is due to go live in November 2023. This should further assist Management with the tracking and implementing legacy recommendations.

- **Other explicit review / assurance mechanisms:**

- o Health and Safety: Reviews of Health and Safety by professionally qualified officers, the Corporate Health and Safety Committee, and various Health and Safety sub committees.
- o Risk Management: Risk Management is embedded across all activities of the Council and a revised Risk Strategy was presented to the July 2021 Audit Committee to ensure Council's Risk Management complied with HM Treasury's best practice. The Corporate Risk Register is presented quarterly to both SMT and the Audit Committee.
- o External Funding: External funding throughout the year is subject to independent audits from the relevant funders i.e. European Court of Auditors, Government Departments, SEUPB.
- o Local Government Audit: Work carried out by the Local Government Auditor during 2021/22 is also used by the Council as an additional assurance mechanism. The Council's Performance Improvement Plan has also been externally audited by the NIAO.
- o National Fraud Initiative (NFI) – Council participated in the 2020/21 NFI data matching exercise. The number of matches were relatively low and no fraudulent activity was identified from the investigation of high risk matches. The 2022/23 exercise is underway and results of the investigation will be report to Audit Committee in September 2023.

The Accounting Officer has also been advised on the review of effectiveness of the governance framework by the Audit Committee and a plan to address any weaknesses and ensure continuous improvement of the system is in place.

Update on Significant Governance Issues that were declared in 2021/22

Six issues were declared in last year's Governance Statement and all six remain as significant Governance concerns for 2022/23 as detailed in points 1 to 6 below.

Significant Governance Issues in 2022/23

The significant governance issues for 2022/23 were identified through the review of significant risks within the Corporate Risk Register for the year ending 31 March 2023, consideration of significant events / issues, internal / external audit reports and a review of the Directorate Assurance Statements at year end. One new concern has been added since last year which relates to ongoing Industrial Relations.

1. Procurement and Contract Management

Procurement and Contract Management remain a significant risk within the Council's Corporate Risk Register. Corporate Risk 2 details 'Non-compliance with legislative requirements, including procurement'.

Even though considerable progress has been made, we are still highlighting procurement and contract management as a significant governance concern. Procurement activity across the Council remains largely reactionary i.e. based on operational pressures. Linked to that are the identified deficiencies in contract management practices whereby contracts for ongoing requirements lapse and are not retendered in time or spend under contracts exceeds the approved values.

It is imperative now that the Procurement Action Plans which are in place for each Directorate are given renewed impetus, so they provide strategic direction and guide each Directorate's Procurement activity. This will be aided by Management Team driving procurement as a corporate priority and reviewing progress against the Procurement Action Plans on a more regular basis. There is also an as-of-yet untapped opportunity to align the Council's Corporate Plan priorities with procurement activity to ensure that spend is leveraged to deliver on these objectives. This approach will place Council in good stead to implement Social Value in Procurement when it becomes legislatively possible to do so.

Other workstreams timetabled for completion in the 2023/24 financial year include developing an interim procurement policy in advance of the new Procurement legislation being enacted. Work is currently underway to increase the visibility of Council's procurement processes in order to ensure a more competitive bidding environment. In this respect, the Procurement team are working alongside colleagues in Enterprise Development to build capacity in the local supplier base and reduce barriers to tendering.

2. Financial Position of Council

Our financial planning processes take on greater importance given the current economic climate. The financial landscape for the Council is likely to remain challenging for the foreseeable future. It is critical that we have adequate financial resources in place to fund the Council's future requirements, ambitions and priorities regarding waste management, leisure facilities, climate, innovation, and capital investment.

The impact in 2021/22 of the recovery from the pandemic coupled with the cost of living and inflationary cost pressures that emerged following the pandemic impacted on the Council's financial resilience which was recognised by the Department for Communities, permitting the

use of Council COVID-19 Reserves to continue to support the recovery in the context of increased operating costs as a result of the cost of living crisis.

Council currently faces several significant financial pressures;

- Inflation / Cost of living pressures – Interest rate now at 5% which is the highest rate since 2008;
- Pay Pressures and future pay awards impact on our Council's budget and District Rate going forward;
- Central Government funding cuts including the dramatic reduction in Rates Support Grants; and
- Volatility of our rates base with a substantial number of legacy appeals within the Land and Property Services system.

The positive news is that Council's Service income was almost back to pre-pandemic levels of 31 March 2023. Work is now underway for capital programme planning over a longer timeframe. A new capital programme procedure is to be approved by Members in the coming months. The Rates Estimates Process for 2024/25 and our level of Reserves will be discussed at an earlier stage during the Strategic Finance Working Group in August 2023.

3. Planning Backlog

The 'failure to provide robust and timely planning decisions' is highlighted as a risk within the Corporate Risk Register. This has been reinforced by the development of the performance improvement objective to 'improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme' which was agreed in 2022-23 and has been carried forward to 2023-24.

During 2022-23, Newry, Mourne and Down received 1,478 planning applications, which is the highest across Northern Ireland however it represents a decrease of 15.3% compared to the number of applications received in 2021-22. While some progress has been made in reducing the number of enforcement cases in the system, the majority of applications have experienced an increase in 2022-23.

- The number of planning applications in the system for 12 months or less has increased from 871 in March 2022 to 934 in March 2023.
- The number of planning applications in the system for 12 months or more has increased from 187 in March 2022 to 228 in March 2023.
- The number of enforcement cases in the system for 12 months or less has decreased from 240 in March 2022 to 205 in March 2023.
- The number of enforcement cases in the system for 12 months or more has increased from 472 in March 2022 to 503 in March 2023.

Through the Performance Improvement Plan, the Council has agreed and published a suite of performance measures and targets to reduce the backlog of planning applications. Progress in achieving the targets set is monitored and reported to the SMT, SP&R Committee and Audit Committee on a bi-annual basis.

The Council has not yet achieved the statutory standards, and the time taken to process planning applications has increased between 2021-22 and 2022-23. The number of enforcement cases concluded and corresponding processing times (statutory target) is not presented in the Northern Ireland planning statistics 2022/23 annual statistical tables. This information will be published at a later date.

- The time taken to process local planning applications has increased from 18.8 weeks in 2021-22 to 21.6 weeks in 2022-23 and is above the current Northern Ireland average of 19 weeks.

- The time taken to process major planning applications has increased from 44.3 weeks in 2021-22 to 89 weeks between in 2022-23 and is above the current Northern Ireland average of 57.8 weeks.

The continued implementation of the performance improvement objective during 2023-24 and the bedding in of the new Planning IT System should deliver service improvements by addressing the backlog of planning applications in the system, reducing the caseloads of Planning Officers, improving processing times and putting in place sound foundations to provide a more modern, efficient, resilient and responsive Development Management Service.

There is also new planning performance project underway led by Department for Infrastructure with representation from Councils to improve planning performance across NI. This comes off the back of the Public Accounts Committee report which the Northern Ireland Audit Office tabled in February 2022 – 'Planning in Northern Ireland'. Internal Audit are carrying out an advisory review in quarter one of 2023-24 on the overturn decisions and the risk to Council.

4. Absenteeism

The 'failure to adequately manage sickness absence resulting in delays and an inability to deliver Council services' is included as a risk in the Corporate Risk Register.

For the twelve months to the end of March 2023, the average number of day's sick absence in the Council was 23.26 days per full time employee as compared to 20.66 days in 2021-22.

Sickness absence has continued to increase in 2022-23, with figures revealing that between March 2022 and March 2023 the number of days lost due to sickness absence increased by 1,684, from 17,778.5 to 19,462.5, representing an overall increase of 9.5%. This is however 35% less than the increase experienced between 2020-21 and 2021-22 of 2,578.5 days lost due to sickness absence.

Senior management continues to put in place arrangements to monitor and reduce the number of days lost per employee:

- Adoption of the Managing Attendance Policy and Procedure in April 2020 and subsequent implementation, which formed part of an internal audit in April 2021.
- Ongoing provision of support and guidance to line managers, reminding them of their responsibilities in relation to absence management, return to work meetings and the completion of the mandatory training on the Council's e-learning platform.
- Quarterly reporting of absence management figures to the SMT and monthly reporting of outstanding return to work meetings to CMT. SP&R also briefed on absence figures.
- Introduction of the Corporate Performance Dashboard which includes two performance measures in relation to the number of days lost and outstanding return to work meetings. The Dashboard is monitored and reported to the SMT and CMT on a quarterly basis and the data is analysed at a corporate, directorate and departmental level, providing an insight into areas of good performance and areas of under performance, which may benefit for targeted intervention.
- Introduction of a number of initiatives over the past few years to support employee health and wellbeing, including the establishment of the Health and Wellbeing Working Group and implementation of People Perform Grow which provides an opportunity for employees to discuss any health and well-being matters with their line managers. People Perform Grow was rolled out to employees at tier 5 and above during 2022-23.
- Council continues to invest in employee wellbeing through the provision of a funded Health Cash Plan for Employees and through health promotion initiatives by the employee led Health & Wellbeing Working Group.

However, senior management recognise that further improvements are required to address the recent upsurge in the number of days lost due to sickness absence and further actions will be highlighted within Council's Corporate Risk Register.

5. Digital Information and Cyber Security

Digital Information and Cyber Security is a significant governance issue, similar to many other organisations. Cyber security is overseen through the Council's Risk Management Processes. It remains as one of our red risks on Council's Corporate Risk register. Threat activity is continuing to increase on an ever-steepening trajectory.

In June 2022 Council was subject to a cyber incident which was classified as a 'near miss'. The Council's systems were offline for 5 days and normal operations were interrupted for several weeks which highlights the threat and disruption a successful attack would have on Council operations.

Cyber Security is a key consideration and robust measures, which are kept under regular review, are in place to minimise the risk posed to Council. Council are progressing several actions to mitigate the Digital information/Cyber risk;

- Continual refinement of Service Area Business Continuity Scenario Plans with a focus on cyber security/disaster recovery and ensuring critical functions are operational;
- Implementation of additional security measures including multifactor authentication, conditional access and modern authentication where possible and appropriate;
- Increasing User resilience through continual training, testing and remediation;
- Continuing to engage with and follow guidance from the National Cyber Security Centre (NCSC). Use of Cyber Defence tools, supplemented with vulnerability and penetration testing, actioning recommendations resulting therefrom where possible and appropriate;
- Working through lessons learned internally and by peers and other organisations to continually improve detection, warning and response; and
- Maintaining robust change management controls.

6. Succession Planning and Talent Recruitment

Council has long term plans that are in place for the District including our ambitious capital plan and the Belfast City Region Deal. It is imperative there is effective succession planning in place. Currently all Councils are finding it difficult to fill Senior positions and skills gaps have been identified in several services. A number of competitions have had to be run multiple times in order to fill available roles. There is a risk to service delivery in the absence of key posts being filled.

As we move forward there needs to be a stronger focus on attracting a more diverse pool of talent to the Council and upskilling our existing talent to have adequate succession plans to fulfil vacancies at all levels including Senior Management.

Council are currently working in conjunction with the Local Government Staff Commission to contribute to the regional Talent Management Strategy. Another solution is offering apprenticeships / training roles across certain service areas and attending job fairs.

7. Industrial Relations

There are industrial disputes registered by all four recognised Trade Unions. Industrial Action has already taken place in April 2023. Management will continue to engage through the agreed

industrial mechanism processes to seek resolutions to the current dispute. The Labour Relations Agency and an independent facilitator are involved to aid resolution to the matters outstanding.

Negotiations continue to focus on a list of demands submitted by the Joint Trade Union Side, with a view to reaching an Agreement which all parties can sign up to. Once the agreement is finalised it will be provided for Council to consider.

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed
Date September 2023
CHAIR

Signed
Date September 2023
CHIEF EXECUTIVE

on behalf of Newry, Mourne and Down District Council

NORTHERN IRELAND LOCAL GOVERNMENT BODIES'**REMUNERATION REPORT FOR THE YEAR ENDED 31 MARCH 2023****INTRODUCTION**

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 require larger local government bodies to prepare a remuneration report as part of the statement of accounts.

ALLOWANCE AND REMUNERATION ARRANGEMENTS**COUNCILLORS**

Allowances are payable by councils to councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012, which came into operation on 1 April 2012.

Guidance and determinations on Councillors' Allowances applicable from 1 April 2022 were issued by the Department for Communities on 25 January 2023 (Circular LG 03/2023). Details of the allowances paid to individual councillors are published on council websites.

Following local elections on 2 May 2019, 462 councillors were elected to the 11 new councils for a four year term. Newry, Moume and Down District Council had 41 councillors in 2022/23.

SENIOR EMPLOYEES

The remuneration of senior employees employed by the Council is determined by the Council in line with that determined by the National Joint Council (NJC) for Local Government Services. Senior employees are those staff who are members of the Executive Management Team/Senior Management Team.

Council appointments of employees are made in accordance with the Local Government Staff Commissions' Code of Procedures on Recruitment and Selection, which requires appointment to be on merit and on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended.

INDEPENDENT MEMBER - AUDIT COMMITTEE

Brona Stevin is an Independent Member and Chairperson of the Audit Committee. The role is to help promote the highest standards in the financial management of the Council and thereby ensure the accountability of public funds. This is a four year temporary appointment from 15 April 2019 until 31 March 2023. A payment of £500 is paid per meeting (this includes preparation time of £250 and £250 for the meeting), plus travel and expenses. In 2022/2023 Ms Stevin did not claim any meeting or travel expenses. Ms Stevin has been extended until 31 October 2023 to aid with the smooth transition into the new Council period.

ALLOWANCES PAID TO COUNCILLORS

The total amount paid to Councillors by way of allowances, under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 was:

Table 1: Total Allowances paid to councillors (audited information)

Allowance	2022/23		2021/22	
	Total Allowances £	Number of Councillors receiving the Allowance	Total Allowances £	Number of Councillors receiving the Allowance
Basic Allowance	670,168	49	644,722	42
Special Responsibility Allowance	80,286	25	77,671	28
Chairperson Allowance	20,165	3	20,165	2
Vice Chairperson Allowance	6,293	2	6,293	2
Mileage Allowance	32,369	27	17,905	24
Public Transport and Other Travel Incidentals	7,139	9	7,557	6
Subsistence	5,201	9	1,581	6
Courses/ Conferences Visits (registration & joining fees)	9,219	8	4,465	7
Dependents' Carers Allowance	755	1	1,590	1
TOTAL ALLOWANCES	831,595		781,949	

Details of the allowances paid to individual councillors in 2022/23 are published on the council website at www.newrymoredun.org/councillors-allowances-and-expenses.

REMUNERATION OF SENIOR EMPLOYEES

The remuneration of senior employees covers the Executive Management Team/Senior Management Team. The following table provides details of the remuneration paid to senior employees:

Table 2: Remuneration (including salary)(audited information)

Officers	2022/23				2021/22			
	Salary (Full year equivalent in brackets where applicable) £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Total £'000	Salary (Full year equivalent in brackets where applicable) £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Total £'000
Marie Ward Clerk & Chief Executive	125 - 130	-	100	125 - 130	125 - 130	-	100	125 - 130
Michael Lipsett Director of Active & Healthy Communities (Date Left 14/04/2023)	90 - 95	-	100	90 - 95	90 - 95	-	100	90 - 95
Dorinnia Carville Deputy Chief Executive Designate (Date left 31/07/2022)	30 - 35 (95 - 100 full year equivalent)	-	100	30 - 35	90 - 95 (95 - 100 full year equivalent)	-	100	90 - 95
Conor Mallon Director of Enterprise, Regeneration & Tourism	90 - 95	-	100	90 - 95	85 - 90	-	100	85 - 90
Jonathon McBride Director of Neighbourhood Services (Date Left 30/06/2022)	25 - 30 (85 - 90 full year equivalent)	-	100	25 - 30	85 - 90	-	100	85 - 90
Andrew Cassells Director of Sustainability & Environment (From 18/07/2022)	65 - 70 (90 - 95 full year equivalent)	-	100	65 - 70	-	-	-	-
Josephine Kelly Director of Corporate Services (From 10/10/2022)	40 - 45 (90 - 95 full year equivalent)	-	-	40 - 45	-	-	-	-

The role of Deputy Chief Executive is not assigned to any nominated Director position, but rather the additional responsibilities can be assigned to any substantive Director role. As such, remuneration will be paid via an honorarium allowance, added to the respective Director salary at the time of assuming this responsibility. The honorarium will continue to be paid for undertaking this role and should it become necessary for the additional responsibilities of Deputy Chief Executive to transfer to another Director position for whatever reason, payment of this honorarium allowance will cease.

Councils are required to disclose the relationship between the remuneration of the highest paid member of the Executive Management Team/Senior Management Team and the median remuneration of the Councils workforce.

The banded remuneration of the highest paid member of the Executive Management Team/Senior Management Team in the financial year 2022/23 was £125k - £130k. This was 4.99 times the median remuneration of the workforce, which was £25,695.

Table 3: Relationship between the remuneration of the highest paid member of the Executive Management Team/Senior Management Team and the median remuneration of the Councils workforce (audited information)

	2022/23	2021/22
Salary Band of Highest Paid member of the Executive Management Team/ Senior Management Team	£125k - £130k	£125k - £130k
Median Total Remuneration	£25,698	£23,953
Ratio	4.99	5.31

In 2022/23, no employees received remuneration in excess of the highest paid member of the Executive Management Team/Senior Management Team.

Total remuneration includes salary, bonus payments and benefits in kind.

Salary

"Salary" includes gross salary, overtime, and any gratia payments.

Bonus Payments

Bonus payments are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2022/23 relate to performance in 2022/23.

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.

Exit Packages for staff

The number of exit packages provided to all staff by the Council, together with total cost per band and total cost of the compulsory and other redundancies are set out in the table below:

Table 4: Exit Packages (audited information)

Severance Package Cost Band	2022/23				2021/22			
	Number of Compulsory Redundancies	Number of Other departures agreed	Total Number of Exit Packages in each Cost Band	Total Cost of Packages in each Cost Band £'000	Number of Compulsory Redundancies	Number of Other departures agreed	Total Number of Exit Packages in each Cost Band	Total Cost of Packages in each Cost Band £'000
£0 - £20,000	-	7	7	82	-	-	-	-
£20,001 - £40,000	-	10	10	303	-	-	-	-
£40,001 - £60,000	-	9	9	465	-	-	-	-
£60,001 - £80,000	-	3	3	213	-	-	-	-
£80,001 - £100,000	-	3	3	264	-	-	-	-
£100,001 - £150,000	-	1	1	100	-	-	-	-
£150,001 - £200,000	-	-	-	-	-	1	1	160
Total	-	33	33	1,427	-	1	1	160

Pension Benefits

The Local Government Pension Scheme (Northern Ireland) (the Scheme) which is a funded defined benefit pension scheme, which provides retirement benefits for council employees on a "career average revalued earnings" basis from 1 April 2015. Prior to that date benefits were built up on a "final salary" basis.

From 1 April 2015, a member builds up retirement pension at the rate of 1/49th pensionable pay for each year. Pension benefits in relation to membership between 1 April 2009 and 31 March 2015 were built up at the rate of 1/60th pensionable pay for each year of membership. There is no automatic lump sum provided in respect of membership after 31 March 2009. Pension benefits in relation to any membership before 1 April 2009 were built up at the rate of 1/80th (pension) and 3/80ths (tax-free lump sum) of pensionable pay for each year of membership up to 31 March 2009. At retirement, members may give up some pension for additional lump sum, subject to HM Revenue and Customs (HMRC) limits. The conversion rate is £12 additional lump sum for every £1 of pension given up.

Councillors have been able to join the Scheme since May 2011. The Scheme application is modified to reflect the fact that councillors hold an elected office. Councillor members have always accrued pension on a career average basis. Prior to 1 April 2015 pension was accrued at a rate of 1/60th and thereafter at a rate of 1/49th.

The Scheme is funded by contributions made by both employees/councillors and employers. Prior to 1 April 2009, a member's contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the Scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered member contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. From 1 April 2015, the member contribution rates are determined on the actual rate of pay.

The ranges for the bands for tiered contribution rates are revised by the Department for Communities in April each year in accordance with the increase applied to a pension in payment. The bands, effective from 1 April 2022, were as follows:

Table 5: Employee Contribution Rates

Band	Range	Employee Contribution Rate	
		Main Section	50:50 Section
1	£0 - £15,400	5.5%	2.75%
2	£15,401 - £23,700	5.8%	2.90%
3	£23,701 - £39,500	6.5%	3.25%
4	£39,501 - £48,000	6.8%	3.40%
5	£48,001 - £95,100	8.5%	4.25%
6	More than £95,100	10.5%	5.25%

Employers' contribution rates are determined by the fund's actuary every three years at the triennial valuation. A formal triennial actuarial valuation of the Fund as at 31 March 2022 was carried out in 2022/2023 and set the employer contribution rates for the 3 years commencing 1 April 2023 as follows:

Table 6: Employer Contribution Rates

Year	Employer Contribution Rate
1 April 2023 - 31 March 2024	19.0%
1 April 2024 - 31 March 2025	19.0%
1 April 2025 - 31 March 2026	19.0%

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 were made on 27 June 2014 and The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014 were made on 30 June 2014. Both sets of regulations are effective from 1 April 2015.

Councillors have only been able to join the Scheme since May 2011 and therefore have not accrued significant benefits thus far. However, the in-year pension contributions made by the Council for all councillors during 2022/23 was £148,541.

The value of pension benefits of the most senior management of the Council accrued during the year was as follows:

Table 7: Pension Benefits of senior staff in 2022/23 (audited information)

Officers	Accrued Pension of pension age as of 31/3/23 and related lump sum	Real increase in pension and related lump sum at pension age £'000	CETV at 31/3/23 £'000	CETV at 31/3/22 £'000	Real increase in CETV £'000
Marie Ward Clerk & Chief Executive	25 - 30 no lump sum	0.0 - 0.5 no lump sum	344	302	-2
Michael Upsett Director of Active & Healthy Communities (Date left 14/04/2023)	50 - 55 plus lump sum of 75 - 80	[-1.5] - (-2.0) plus lump sum of [-6.0] - (-6.5)	955	887	-30
Dorinnia Carville Deputy Chief Executive Designate (Date left 31/07/2022)	20 - 25 no lump sum	0.0 - 0.5 no lump sum	277	265	-1
Conor Mallon Director of Enterprise, Regeneration & Tourism	5 - 10 no lump sum	1.0 - 1.5 no lump sum	110	63	10
Jonathon McBride Director of Neighbourhood Services (Date left 30/06/2022)	25 - 30 plus lump sum of 20 - 25	0.0 - (-1.0) plus lump sum of (-1.0) - (-1.5)	349	338	-2
Andrew Cassells Director of Sustainability & Environment (From 15/07/2022)	0 - 5 no lump sum	1.0 - 1.5 no lump sum	24	0	18
Josephine Kelly Director of Corporate Services (From 10/10/2022)	0 - 5 no lump sum	0.0 - 1.0 no lump sum	12	0	8

The Cash Equivalent Transfer Value (CETV)

This 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. It 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 pension benefits they have 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. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the 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.

Chief Executive
21/9/2023

Certificate of the Chief Financial Officer

I certify that:

- (a) the Statement of Accounts for the year ended 31st March 2023 on pages 46 to 108 has been prepared in the form directed by the Department for Communities and under the accounting policies set out on pages 50 to 69,
- (b) in my opinion the Statement of Accounts gives 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 ending 31st March 2023.

Chief Financial Officer

Date 21/09/2023

Council Approval of Statement of Accounts

These accounts will be approved by resolution of the Council/Committee on 21 September 2023.

Chairperson

Date 21/09/2023

Independent Auditor's Report to the Members of the Newry, Mourne and Down District Council

Newry, Mourne and Down District Council

Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

Service Expenditure	Notes	2022/23			2021/22		
		Gross Expenditure £	Gross Income £	Net Expenditure £	Gross Expenditure £	Gross Income £	Net Expenditure £
Chief Executive	2	2,166,843	(12,317)	2,154,526	2,184,071	(463,191)	1,720,880
Corporate Services	2	16,833,673	(393,993)	16,439,680	19,327,914	(415,766)	18,912,148
Enterprise, Regeneration & Tourism	2	17,006,263	(6,664,400)	10,341,863	17,186,747	(9,184,614)	8,002,133
Neighbourhood Services	2	33,987,266	(1,398,261)	32,589,005	29,990,980	(1,896,585)	28,094,395
Active & Healthy Communities	2	18,677,903	(6,549,614)	12,108,289	17,209,327	(5,288,611)	11,920,716
Cost of Services on Continuing Operations		88,669,968	(16,028,785)	73,641,183	85,899,039	(17,248,767)	48,650,272
Other Operating Expenditure/Income	8	1,458,847	(957,067)	501,780	635,558	(777,350)	(141,792)
Financing and Investment Income and Expenditure	9	3,319,391	(287,766)	3,031,631	3,482,654	(448,780)	3,033,874
(Surplus) or Deficit on Discontinued Operations				-			-
Share of Operating Results of associates and joint ventures	31	-	-	-	-	-	-
Net Operating Expenditure		93,448,206	(16,273,612)	77,174,594	90,017,251	(18,474,897)	71,542,354
Taxation and Non-Specific Grant Income	10	-	(66,093,986)	(66,093,986)	-	(69,888,839)	(69,888,839)
(Surplus)/Deficit on the Provision of Services		93,448,206	(82,367,598)	11,080,608	90,017,251	(88,363,736)	1,653,515
(Surplus)/Deficit on revaluation of non-current assets	11			(10,282,673)			(7,968,814)
Impairment losses on non-current assets charged to the Revaluation Reserve	11			-			-
Surplus/(Deficit) arising on revaluation of available-for-sale financial assets				-			-
Remeasurements of the Net Defined Benefit Liability (Asset)	21			(67,000,000)			(24,649,000)
Share of Other Comprehensive Expenditure & Income of associates and joint ventures				-			-
Other Comprehensive Income and Expenditure				(77,312,873)			(32,617,814)
Total Comprehensive Income and Expenditure				(66,232,265)			(30,964,299)

Newry, Mourne and Down District Council

Movement in Reserves Statement for the year ended 31 March 2023

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the authority, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and other 'unusable reserves'. The Statement shows how the movements in year of the Council's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustment required to return to the amounts chargeable to council tax for the year. The Net Increase/Decrease line shows the statutory General Fund Balance movements in the year following those adjustments.

	General Fund Summary	Other Fund Balances and Reserves	Capital Receipts Reserve	Total Usable Reserves	Total Unusable Reserves	Total Council Reserves
	£	£	£	£	£	£
Balance as at 1 April 2021	19,228,267	8,902,367	-	28,130,629	24,817,211	52,947,840
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services	(1,653,515)	-	-	(1,653,515)	-	(1,653,515)
Other Comprehensive Income and Expenditure	-	-	-	-	32,617,814	32,617,814
Total Comprehensive Income and Expenditure	(1,653,515)	-	-	(1,653,515)	32,617,814	30,964,299
Adjustments between accounting basis & funding under regulations	9,383,657	(216,572)	-	9,167,085	(9,167,085)	(0)
Net increase before transfers to Statutory and Other Reserves	7,730,142	(216,572)	-	7,513,570	23,450,729	30,964,299
Transfers to / from Statutory and Other Reserves	(15,808,275)	15,808,275	-	-	-	-
Increase/ Decrease in year	(8,078,133)	15,591,703	-	7,513,570	23,450,729	30,964,299
Balance as at 31 March 2022	11,150,134	24,494,065	-	35,644,199	48,267,940	83,912,139
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services	(11,080,608)	-	-	(11,080,608)	-	(11,080,608)
Other Comprehensive Income and Expenditure	-	-	-	-	77,312,873	77,312,873
Total Comprehensive Income and Expenditure	(11,080,608)	-	-	(11,080,608)	77,312,873	66,232,265
Adjustments between accounting basis & funding under regulations	11,832,563	(654,796)	-	11,177,757	(11,177,757)	-
Net increase before transfers to Statutory and Other Reserves	751,945	(654,796)	-	97,149	66,135,116	66,232,265
Transfer to / from Statutory and Other Reserves	(805,907)	805,907	-	-	-	-
Increase in year	(53,962)	151,111	-	97,149	66,135,116	66,232,265
Balance as at 31 March 2023	11,096,172	24,645,176	-	35,741,348	114,403,056	150,144,404

Newry, Mourne and Down District Council
Balance Sheet as at 31 March 2023

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Council. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category of reserves are usable reserves, ie those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves is those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line "Adjustments between accounting basis and funding basis under regulations".

	Note	31st March 2023	31st March 2022
		£	£
Fixed Assets	11	205,729,723	194,519,563
Long Term Investments	16	-	-
Investment in Associates and Joint Ventures		-	-
Long Term Debtors	15	30,478	80,351
Other Long Term Assets	21	4,232,000	-
Contract Assets		-	-
Contract Costs		-	-
LONG TERM ASSETS		210,012,201	194,599,914
Short Term Investments	16	-	-
Inventories	14	620,391	575,385
Short Term Debtors	15	7,555,063	14,609,991
Cash and Cash Equivalents	25	7,800,171	24,545,212
Assets Held for Sale	11	-	-
CURRENT ASSETS		15,975,625	39,730,588
Bank Overdraft	25	-	8,429
Short Term Borrowing	17	4,091,304	10,342,321
Short Term Creditors	18	13,283,991	21,035,112
Provisions	19	1,416,976	2,843,669
CURRENT LIABILITIES		18,792,271	34,229,751
Long Term Creditors	18	-	-
Provisions	19	1,777,219	2,568,346
Long Term Borrowing	17	55,273,932	59,365,236
Other Long Term Liabilities	21	-	54,255,000
Donated Assets Account	22	-	-
Capital Grants Receipts in Advance	23	-	-
LONG TERM LIABILITIES		57,051,151	116,188,582
NET ASSETS		150,144,404	83,912,139
USABLE RESERVES			
Capital Receipts Reserve	26	-	-
Capital Fund	26	15,000,000	15,000,000
Other Balances and Reserves	26	9,645,176	9,494,063
General Fund	26	11,096,172	11,150,134
		35,741,348	35,644,197
UNUSABLE RESERVES			
Capital Adjustment Account	27	43,798,791	44,288,017
Revaluation Reserve	27	67,521,006	59,738,927
Pensions Reserve	27	4,232,000	(54,255,000)
Accumulated Absences Account	27	(634,204)	(617,371)
Provisions Discount Rate Reserve	27	(494,537)	(886,628)
		114,403,056	48,267,940
NET WORTH		150,144,404	83,912,139

Newry, Mourne and Down District Council
Cash Flow Statement at 31 March 2023

The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council 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 the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (ie borrowing) to the Council.

	Note	2022/23	2021/22
		£	£
Net Surplus/(Deficit) on the provision of services		(11,080,608)	(1,653,515)
Adjustment for non-cash movements	25	15,739,410	19,069,966
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	25	(2,980,322)	(5,014,401)
Net cash flows from operating activities	25	1,678,480	12,402,050
Cash flows from Investing Activities	25	(8,072,521)	326,421
Net Cash flows from Financing Activities	25	(10,342,321)	(4,416,318)
Net increase or decrease in cash and cash equivalents		(16,736,362)	8,312,153
Cash and cash equivalents at the beginning of the reporting period		24,536,533	16,224,381
Cash and cash equivalents at the end of the reporting period		7,800,171	24,536,534

**Newry, Mourne and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023**

i Accounting Policies

a General Principles

The Statement of Accounts summarises the Council's transactions for the 2022/23 financial year and its position at the year-end of 31 March 2023. The Council is required to prepare an annual Statement of Accounts in a form directed by the Department for Communities in accordance with regulations 3 (7) and (8) in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 in accordance with proper accounting practices.

These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

The Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 also requires disclosure in respect of:

Summary of Significant Accounting Policies

ii Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.

- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.

- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.

- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

ii) Acquisitions and Discontinued Operations

Newry, Mourne and Down District Council has not acquired operations (or transferred operations under machinery of government arrangements) during the financial year.

The Council has not discontinued any operations (or transferred operations under combinations of public sector bodies) during the financial year.

iii) Provision for Single Status, Job Evaluation and Pay and Grading Reviews

As each of the legacy councils had substantially completed its Single Status, Job Evaluation and Pay and Grading Reviews, Council has not acquired an opening provision for such matters. As the staff of the former legacy councils and those transferring in from the Department of the Environment's Planning Service are protected by the Transfer of Protected Undertakings Act (Northern Ireland) 2006 (TUPE), Council has not sought to amend these employees' terms and conditions of employment. Appropriate provision will be made for any financial consequences of employees' terms and conditions as and when required.

iv) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature within the agreed time frame or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

v) Contingent Assets

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

vi) **Contingent Liabilities**

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

vii) **Employee Benefits**

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees, and are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements (or any form of leave, eg time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service segment or, where applicable, to a corporate service segment at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

Employees of the Council are members of the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council.

The Northern Ireland Local Government Officers' Pension Fund

The Northern Ireland Local Government Officers' Pension Fund is accounted for as a defined benefits scheme.

The liabilities of the Northern Ireland Local Government Officers' Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc. and projections of projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate based on the Aon Hewitt GBP Select AA Curve over the duration of the Employer's liabilities.

The assets of the Northern Ireland Local Government Officers' pension fund attributable to the Council are included in the Balance Sheet at their fair value:

- + quoted securities – current bid price
- + unquoted securities – professional estimate
- + property – market value
- + unlisted securities – current bid price

The change in the net pensions liability is analysed into the following components:

Service cost comprising:

Current Service Cost – the increase in liabilities as a result of years of service earned this year - allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked

Past Service Cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years - debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statements.

Within Financing and Investment Income and Expenditure

Net interest on the net defined benefit liability (asset), – i.e net interest expense for the Council, the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement - this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability (asset) at the beginning of the period - taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Within Other Comprehensive Income and Expenditure (Remeasurements)

The Return on Plan Assets – excluding amounts recognised in the Net Interest on the Net Defined Benefit Liability (Asset) charged to the Pensions Reserve as Other Comprehensive Income and Expenditure. This includes interest, dividends and other income derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets, and any tax payable by the plan itself other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.

Actuarial Gains and Losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions, charged to the Pensions Reserves as Other Comprehensive Income and Expenditure.

Within the Movement in Reserves Statement Appropriations

Contributions by Scheme Participants – the increase in scheme liabilities and assets due to payments into the scheme by employees (where increased contribution increases pension due to the employee in the future).

Contributions by the Employer - the increase in scheme assets due to payments into the scheme by the employer.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies that are applied to the Northern Ireland Local Government Officers' pension fund.

The Northern Ireland Civil Service (NICS) Pension Scheme

As a result of Local Government Reform on 1 April 2015, staff that transferred from Central Government to the Council retained membership of the Northern Ireland Civil Service (NICS) Pension Scheme. The scheme provides defined benefits to members (retirement lump sums and pensions). However, the arrangements for the NICS Pension Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council. The scheme is therefore accounted for as if it were a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet.

viii) **Events After the Balance Sheet Date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events
- those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

The Statement of Accounts may subsequently be adjusted up to the date when they are authorised for issue. This date will be recorded on the Statement of Accounts and is usually the date the Local Government Auditor issues the certificate and opinion. Where material adjustments are made in this period they will be disclosed.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

ix) **Exceptional Items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Council's financial performance.

x) **Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

xi) **Financial Instruments**

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cashflow characteristics. There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (ie where the cash flows do not take the form of a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure is the amount receivable for the year in the loan agreement.

Interest is credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement at a marginally higher effective rate of interest than the rate receivable from the voluntary organisations, with the difference serving to increase the amortised cost of the loan in the Balance Sheet. Statutory provisions require that the impact of soft loans on the General Fund Balance is the interest receivable for the financial year - the reconciliation of amounts debited and credited to the Comprehensive Income and Expenditure Statement to the net gain required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

xii) **Foreign Currency Translation**

Where the Council has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

xiii) **Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

xiv) Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and restricted to that incurred during the development phase (research expenditure is not capitalised).

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice, no intangible asset held by the Council meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

xv) Inventories & Long Term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the FIFO costing formula.

Long-term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

xvi) **Investment Property**

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measureable date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line in the Comprehensive Income and Expenditure Statement and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

xvii) **Landfill Allowance Scheme**

The Landfill Allowances Scheme operates under the Landfill Allowances Scheme (Northern Ireland) Regulations 2005. Local Authorities are allocated annual target figures for the maximum amount of biodegradable municipal waste that can be sent to landfill but there are no tradable allowances. It is not a 'cap and trade' scheme since landfill allowances are not tradable. For this reason, landfill allowances are not recognised as assets on the Balance Sheet.

xviii) **Leases**

Leases are classified as leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets

The Council as Lessee - finance lease

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a. a charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability, and
- b. a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement)

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Council at the end of the lease period).

The Council is not required to raise district rates to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases:

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The Council as Lessor - finance lease

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the Council's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease asset (long term debtor) in the Balance Sheet.

Lease rentals receivable are apportioned between:

- a. a charge for the acquisition of the interest in the property – applied to write down the lease debtor together with any premiums received, and
- b. finance income (credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund Balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are paid, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written-off value of disposals is not a charge against District rates, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

The Council as Lessor - Operating Lease

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

xix] **Disposals and Non-Current Assets Held for Sale**

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the Surplus or Deficit on the Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as assets held for sale, they are reclassified back to non-current assets and valued at the lower of its carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as held for sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as assets held for sale.

When an asset is disposed of, or decommissioned, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal are categorised as capital receipts and credited to the Capital Receipts Reserve. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against district rates, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

xx) **Overheads and Support Services**

The costs of overheads and support services are not charged to service segments.

xxi) **Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- a. the purchase price
- b. any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- c. the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located

The Council does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (ie it will not lead to a variation in the cash flows of the Council). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Council.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Community assets and assets under construction – depreciated historical cost
- Land, buildings, infrastructure and surplus assets - held at current value
- Vehicles, plant & equipment and other assets - depreciated historical cost
- Investment assets are held at fair value
- Heritage assets are held at historical cost and not depreciated.

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of fair value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2008 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- a. where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- b. where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all property, plant and equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

- Land: Land is not depreciated as it has an infinite useful life.
- Buildings: Straight-line depreciation over useful life which depends on the type of property and use- it normally ranges from 10 to 50 years.
- Community: No determinable useful life and not depreciated held at nominal value.
- Investment: Held at market/fair value - Not depreciated
- Infrastructure: depreciation is based on a straight line basis using the remaining useful life of the asset.
- Landfill Site: End of Useful Life
- Heritage Assets: These are not normally subject to depreciation and are held at either Historic cost or insurance valuation.
- Plant and Machinery: Straight-line depreciation over useful life which depends on the type of asset and ranges from 3 to 7 years.
- Vehicles: Straight-line depreciation over 7 years.
- Information Technology: Straight-line depreciation 3 to 10 years.
- Assets Under Construction: Held at Historic Cost and are not depreciated.
- Intangibles: Software licenses and systems are depreciated over estimated useful life which is normally 3 to 10 years.

Componentisation

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluations

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

xxii) **Heritage Assets**

Heritage Assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Heritage Assets are those assets that are intended to be preserved in trust for future generations because of their cultural, environmental or historic associations. They would be held by this authority in pursuit of our overall objectives in relation to the maintenance of heritage.

The carrying amounts of heritage assets are reviewed where there is evidence of impairment for heritage assets, eg where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the Council's general policy on impairment.

The Heritage Assets held by the Council include artefacts, historical furniture, civic items, Ross' Monument, paintings and drawings.

xxiii) **Provisions**

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

xxiv) Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund Balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund Balance so that there is no net charge against District Rates for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement benefits and employee benefits and do not represent usable resources for the Council – these reserves are explained in the relevant note to the accounts.

xxv) Charges to Revenue for Non-Current Assets

Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- a. depreciation attributable to the assets used by the relevant service
- b. revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- c. amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise District Rates to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue to contribute towards the reduction in its overall borrowing requirement [equal to either an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance]. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution in the General Fund Balance [minimum revenue provision (MRP)] or the Statutory Repayment of Loans Fund Advances), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

xxvi) Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged, so that there is no impact on the level of District Rates.

xxvii] **Value Added Tax**

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

xxix] **Fair Value Measurement**

The Council measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments such as equity shareholdings at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

- * Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date
- * Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- * Level 3 – unobservable inputs for the asset or liability.

b Accounting Standards That Have Been Issued but Have Not Yet Been Adopted

The Code of Practice on Local Authority Accounting in the United Kingdom (the Code) requires an authority to disclose information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The Code also requires that changes in accounting policy are to be applied retrospectively unless transitional arrangements are specified, this would result in an impact on disclosures spanning two financial years.

The standards that may be relevant for additional disclosures that will be required in the 2022/23 financial statements in respect of accounting changes that are introduced in the 2022/23 Code (i.e. that are relevant to the requirements of paragraph 3.3.4.3 of the Code) are:

- Annual improvements to IFRS Standards 2018-2020
- Property, Plant and Equipment: Proceeds before intended use (Amendment to IAS 16)

The Council expects none of the above amendments to have a material impact on information in the financial statements.

The CIPFA LASAAC Local Authority Accounting Code Board has agreed to defer the implementation of IFRS 16 Leases in the Code until the 2023/24 financial year.

c Critical Judgements in Applying Accounting Policies

In applying accounting policies set out from 1a above, the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries AON Hewitt is engaged to provide the Council with expert advice about the assumptions to be applied. The pension figures disclosed in these financial statements are sensitive to the assumptions used.

The calculation of the necessary financial provision for the capping and aftercare costs for the landfill sites depends on a judgement around the appropriate discount rate to be used and the number of years over which these costs are needed to be provided. The landfill provision figures are sensitive to the assumptions used.

d Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Valuations of Land and Buildings are carried out externally by Land and Property Services (LPS). In accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors (RICS). As at the valuation date, LPS considers that the pandemic and the measures taken to tackle COVID-19 continue to affect economies and real estate markets globally. Nevertheless, as at the valuation date property markets are mostly functioning again, with transaction volumes and other relevant evidence at, or returning to, levels where an adequate quantum of market evidence exists upon which to base opinions of value. This is true of local property market sectors relating to each of the asset types identified and valued. Accordingly, and for avoidance of doubt, our valuation is not reported as being subject to 'material valuation uncertainty' as defined by VP3 and VPGA 10 of the RICS Valuation - Global Standards.

2
a **Expenditure and Funding Analysis**

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants, rents, council tax and business rates) by local authorities in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the council's (directorates/ services/ departments). Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

	2022/23			2021/22		
	Net Expenditure Chargeable to the General Fund	Adjustments	Net Expenditure in the Comprehensive Income and Expenditure Statement	Net Expenditure Chargeable to the General Fund	Adjustments	Net Expenditure in the Comprehensive Income and Expenditure Statement
	€	€	€	€	€	€
Chief Executive	2,133,654	(872)	2,154,526	1,718,401	(2,479)	1,720,880
Corporate Services	(1,483,562)	(4,756,118)	16,439,680	14,685,621	(4,326,527)	18,912,148
Enterprise, Regeneration & Tourism	7,732,854	(2,616,789)	10,349,643	3,829,187	(4,172,945)	8,006,133
Neighbourhood Services	30,036,421	(2,552,584)	30,589,005	25,870,403	(2,223,992)	28,094,395
Active & Healthy Communities	10,298,625	(1,825,666)	12,124,291	9,809,760	(2,111,050)	11,920,716
Net Cost of Services	41,755,154	(11,934,027)	78,641,183	55,912,772	(12,737,500)	68,650,272
Other Income and Expenditure	(62,457,088)	103,477	(62,560,575)	(63,642,914)	3,353,843	(64,996,757)
Surplus or Deficit	(751,942)	(11,832,550)	11,080,608	(7,730,142)	(9,383,657)	1,653,515
Opening General Fund			11,150,134			11,223,267
Surplus/ (Deficit) on General Fund Balance in Year			(63,962)			(8,078,153)
Closing General Fund			11,086,172			11,150,134

Newry, Moane and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

2
b

Note to the Expenditure and Funding Analysis

This note provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Fund to arrive at the amounts in the Comprehensive Income and Expenditure Statement. The relevant transfers between reserves are explained in the Movement in Reserves Statement.

Adjustments between Funding and Accounting Basis
2022/23

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for the Pension Adjustments	Other Statutory Adjustments	Other non-statutory Adjustments	Total adjustments
	£	£	£	£	£
Chief Executive	-	-	(872)	-	(872)
Corporate Services	2,215,384	(7,155,000)	(16,472)	-	(4,956,118)
Enterprise, Regeneration & Tourism	(2,612,819)	-	(3,970)	-	(2,616,789)
Neighbourhood Services	(2,943,670)	-	391,086	-	(2,552,584)
Active & Healthy Communities	(1,795,150)	-	(14,514)	-	(1,809,664)
Net Cost of Services	(5,136,285)	(7,155,000)	355,258	-	(11,936,027)
Other Income and Expenditure from the Expenditure and Funding Analysis	1,491,477	(1,383,000)	-	-	108,477
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	(3,644,808)	(8,543,000)	555,258	-	(11,832,550)

Adjustments between Funding and Accounting Basis
2021/22

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for the Pension Adjustments	Other Statutory Adjustments	Other non-statutory Adjustments	Total adjustments
	£	£	£	£	£
Chief Executive	-	-	(2,479)	-	(2,479)
Corporate Services	3,937,917	(8,137,000)	(27,444)	-	(4,226,527)
Enterprise, Regeneration & Tourism	(4,119,077)	-	(53,869)	-	(4,172,946)
Neighbourhood Services	(2,433,102)	-	309,110	-	(2,123,992)
Active & Healthy Communities	(2,894,755)	-	(16,801)	-	(2,911,556)
Net Cost of Services	(4,709,017)	(8,137,000)	108,517	-	(12,737,500)
Other Income and Expenditure from the Expenditure and Funding Analysis	4,758,843	(1,405,000)	-	-	3,353,843
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	49,826	(9,542,000)	108,517	-	(9,383,657)

Adjustments for Capital Purposes

Adjustments to General Fund Balances to meet the requirements of generally accepted accounting practices, this column adds in depreciation and intangible and evaluation gains and losses in the services line and for:

- i) Other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- ii) Financing and investment income and expenditure - the statutory charges for capital financing in Minimum Revenue Provision and other revenue cost are deducted from financing and investment income and expenditure as these are not chargeable under generally accepted accounting practices.
- iii) Taxation and Non Specific Grant Income and Expenditure – Capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied in the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net change for the Pensions Adjustments

Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

For Services: this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with a service costs and past service costs.

For financing and investment income and expenditure, the net interest on the defined benefit liability is charged to the GFS.

Other statutory differences

Other statutory adjustments between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable recognised under statute:

For financing and investment income and expenditure the other statutory adjustments column recognises adjustments to General Fund for the timing of interest premiums and discounts.

The charge under Taxation and non-specific grant income and expenditure represents the difference between what is chargeable under statutory regional district rates and NDR that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code.

Other non-statutory adjustments

The reportable segments are based on the organisational structure of the Council comprising the Chief Executive's department and four directorates.

Newry, Moama and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

2

c Segmental Income and Expenditure (Current Year)

Income and expenditure on a segmental basis are analysed below:

	2022/23								
	Revenue from External Customers	Revenues from Transactions with Other Operating Segments of the Authority	Interest Revenue	Interest Expense	Depreciation and Amortisation	Material Items of Income and Expense	Interest in the Profit or Loss of Associates and Joint Ventures Accounted for by the Equity Method	Income Tax Expense or Income	Material Non-cash Items other than Depreciation and Amortisation
	£	£	£	£	£	£	£	£	£
Chief Executive	(8,585)	-	-	-	-	781,485	-	-	-
Corporate Services	(345,242)	-	(228,077)	1,877,785	506,018	5,169,653	-	-	5,722,628
Enterprise, Regeneration & Tourism	(4,289,623)	-	-	-	2,046,248	5,216,334	-	-	566,571
Neighbourhood Services	(1,349,572)	-	-	-	2,790,808	20,229,234	-	-	152,902
Active & Healthy Communities	(2,599,107)	-	-	-	2,492,547	6,641,089	-	-	(697,597)
Total Income Analysed on a segmental basis	(8,592,129)	-	(228,077)	1,877,785	7,835,681	38,037,795	-	-	5,744,604

Segmental Income and Expenditure (Comparative Year)

	2021/22								
	Revenue from External Customers	Revenues from Transactions with Other Operating Segments of the Authority	Interest Revenue	Interest Expense	Depreciation and Amortisation	Material Items of Income and Expense	Interest in the Profit or Loss of Associates and Joint Ventures Accounted for by the Equity Method	Income Tax Expense or Income	Material Non-cash Items other than Depreciation and Amortisation
	£	£	£	£	£	£	£	£	£
Chief Executive	(36,356)	-	-	-	-	395,832	-	-	-
Corporate Services	(371,187)	-	(8,776)	2,059,581	555,083	4,749,237	-	-	4,115,973
Enterprise, Regeneration & Tourism	(3,884,248)	-	-	-	1,820,831	1,785,210	-	-	2,298,246
Neighbourhood Services	(1,320,573)	-	-	-	2,484,647	17,396,500	-	-	(54,518)
Active & Healthy Communities	(1,497,197)	-	-	-	2,242,691	5,563,974	-	-	(147,936)
Total Income Analysed on a segmental basis	(7,109,561)	-	(8,776)	2,059,581	7,103,252	29,908,773	-	-	6,211,765

Covid / Cost-of-Living Funding

The following amounts of Covid/Cost-of-Living funding received have been included in 'Material Items of Income and Expense' above:

	2022/23	2021/22	
	£	£	
Chief Executive	-	(379,307)	HWRC Furlough Income
Corporate Services	-	-	
Enterprise, Regeneration & Tourism	(487,000)	(3,515,000)	DfC Covid Recovery Small Settlements Scheme
Enterprise, Regeneration & Tourism	(382,853)	-	DfC Hardship Funding
Neighbourhood Services	-	(581,337)	DAERA Covid Funding
Active & Healthy Communities	-	(538,339)	DfC Covid-19 Community Support funding*
Total	(869,853)	(5,013,983)	

In addition, Department for Communities (DfC) Covid/Cost-of-Living Funding Support of £Nil 2022/23 (2021/22 £1,753,397) has been included in Taxation and Non-Specific Grant Income as detailed at Note 10a.

The amount of Covid/Cost-of-Living funding received but not expended during 2022/23 has been transferred to Usable Reserves as outlined at Note 26c (i), (ii), (iii) and (iv).

* DfC Community Support Fund (Tranche 1 - 3), Access to Food Partnership Fund, Financial Inclusion Partnership Fund, Food & Essential Supplies Fund, Warm, Well and Connected Fund, Volunteering Support Fund, 2022/23 £Nil (2021/22 £143,729).

* DfC Community Support Fund - Support to Community Development and Advice, Covid-19 Financial Inclusion and Social Supermarket Support Fund, 2022/23 £Nil (2021/22 £394,610).

Newry, Mourne and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

133

3 a Expenditure and Income Analysed by Nature

Expenditure	Notes	2022/23	2021/22
		£	£
Employee Benefits Expenses (including Agency Cost)	7	(39,511,528)	(38,348,952)
Other Services Expenditure		(41,999,365)	(45,612,633)
Support Service Recharges		-	-
Depreciation, Amortisation, Impairment	11	(8,116,142)	(5,572,992)
Interest Payments	9	(3,265,785)	(3,464,281)
Loss on the Disposal of Assets	8	(501,780)	-
Other Expenditure		(53,606)	(18,373)
Total Expenditure		(93,448,206)	(90,017,251)

Income	Notes	2022/23	2021/22
		£	£
Fees, Charges and other service income		1,5905,852	17,884,325
Interest and Investment Income	9	228,690	9,866
District rate income	10	60,110,791	58,720,377
Government grants and Contributions	10	5,983,195	11,168,462
Support Service Income		-	-
Gain on the Disposal of Assets		-	141,792
Other Income		59,070	438,914
Total Income		82,367,598	88,363,734
Surplus or (Deficit) on the Provision of Services		(11,080,608)	(1,653,515)

b Revenue from contracts with service recipients

The Council does not receive material revenue from contracts with service recipients.

4 Adjustments between an Accounting Basis and Funding Basis under Regulations

a Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:

	Notes	2022/23		2021/22	
		£	£	£	£
Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:					
Impairments (losses & reversals) of non-current assets		-	-	-	-
Derecognition (other than disposal) of non-current assets	11	-	-	-	-
Revaluation increases/decreases taken to Surplus/Deficit on the Provision of Services	11	280,460		(1,530,260)	
Depreciation charged in the year on non-current assets	11	7,835,682	8,116,142	7,103,252	5,572,992
Net Revenue expenditure funded from capital under statute	12		3,257,144		3,249,026
Carrying amount of non-current assets sold	8	1,458,847		635,558	
Proceeds from the sale of PP&E, investment property and intangible assets	8	(957,067)	501,780	(777,350)	(141,792)
Difference between finance costs calculated on an accounting basis and finance costs calculated in accordance with statutory requirements			-		-
Net charges made for retirement benefits in accordance with IAS 19	21		14,281,000		14,546,000
Employers' contributions payable to the NIGOSC and retirement benefits payable direct to pensioners	21		(5,738,000)		(5,004,000)
Capital Grants and Donated Assets Receivable and Applied in year	10		(2,029,255)		(4,237,051)
Capital Grants Receivable and Unapplied in year	10C		-		-
Rates Claw-Back Reserve			-		-
Adjustments in relation to Short-term compensated absences	27		36,833		137,708
Adjustments in relation to Lessor Arrangements			-		-
Landfill Regulations Reserve Adjustment	27		-		-
Provisions Discount Rate Reserve Adjustment	27		(392,091)		(246,226)
Amounts not included in the Comprehensive Income and Expenditure Statement but required by statute to be included when determining the Movement on the General Fund Balance for the year:					
Statutory Provision for the financing of Capital Investment	12		(4,207,000)		(4,493,000)
Direct revenue financing of Capital Expenditure	12		-		-
			11,832,553		9,383,657

b Net transfers (to)/from statutory and other earmarked reserves:

	Notes	2022/23		2021/22	
		£	£	£	£
Capital Fund					
Interest		-	-	-	-
From Capital		-	-	-	-
Other	26		-	(15,000,000)	(15,000,000)
Renewal and Repairs Fund					
Interest		-	-	-	-
Other	27		-	-	-
Capital Receipts Reserve					
Interest		-	-	-	-
Other	27		-	-	-
Other funds and earmarked reserves					
Interest		-	-	-	-
From Other funds		-	-	-	-
Other	26	(805,907)	(805,907)	(808,275)	(808,275)
Unusable reserves					
Capital Adjustment Account		-	-	-	-
			(805,907)		(15,808,275)

5 Cost of Services on Continuing Operations

a General power of competence

Prior to Local Government Reform on 1st April 2015, expenditure for special purposes was limited under Section 40 of the Local Government Finance Act (Northern Ireland) 2011. This section was repealed by Schedule 10 of the Local Government Act (Northern Ireland) 2014.

Under Section 79 of the Local Government Act (Northern Ireland) 2014, the Council has the power to do anything that individuals generally may do. Councils have the power to do this with or without charge. The power of competence is not limited to benefiting the area or its residents nor is it limited by existing powers.

The actual expenditure under the power of competence amounted to £0 during 2022/23 (£0 in 2021/22).

b External Audit Fees

The Council has incurred the following costs relating to the annual audit of the Statement of Accounts, certification of grant claims and other services provided by the Council's external auditors.

	2022/23	Restated 2021/22
	£	£
External Audit Fees	76,000	70,000
National Fraud Initiative Fees	1,314	-
Other Fees	13,500	21,000
(Over)/Under provided previous year	(2,250)	1,500
	88,564	92,500

The other fees of £13,500 (2021/22 £21,000) were incurred in respect of performance audit services provided by the appointed auditor.

6 Operating and leases

Council as Lessor

a leases (Council as lessor)

The Council has no finance leases or lessor.

b Operating Leases (Council as lessor)

Rental Income recognised in the Comprehensive Income and Expenditure Statement in the current year amounts to £328,617 (2021/22 £317,223).

The future minimum lease payments due under non-cancellable operating leases in future years are:

	31st March 2023	31st March 2022
	£	£
Not later than 1 year	395,801	281,376
Later than 1 year and no later than 5 years	436,801	432,993
Later than 5 years	283,690	604,983
	1,116,292	1,319,352

Council as Lessee

c leases (Council as lessee)

The assets acquired under these leases are carried as property, plant and equipment in the Balance Sheet at the following net amounts:

	31st March 2023	31st March 2022
	£	£
Other Land and Buildings	-	-
Vehicles, Plant, Furniture and equipment	-	-

The Council is committed to making minimum payments under these leases comprising settlement of the long-term liability for the interest in the property acquired by the Council and finance costs that will be payable by the authority in future years while the liability remains outstanding. The minimum lease payments are made up of the following amounts:

	31st March 2023	31st March 2022
	£	£
leases liabilities (net present value of minimum lease payments):		
Current	-	-
Non-Current	-	-
Finance costs payable in future years	617	1,971
Minimum Lease Payments	617	1,971

The minimum lease payments will be payable over the following periods:

	Minimum Lease Payments		Lease Liabilities	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
	£	£	£	£
Not later than one year	-	-	-	-
Later than one year and not later than five years	617	1,971	-	-
Later than five years	-	-	-	-
	617	1,971	-	-

d Operating Leases (Council as lessee)

The future minimum lease payments due under non-cancellable leases in future years are:

	31st March 2023	31st March 2022
	£	£
Not later than 1 year	156,768	106,156
Later than 1 year and no later than 5 years	503,602	397,049
Later than 5 years	1,487,191	1,511,270
	2,177,561	2,014,477

The expenditure charged to services in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

	2022/23	2021/22
	£	£
Minimum lease payments	124,874	133,117
Contingent rentals	-	-
Less: Sublease payments receivable	-	-
Total	124,874	133,117

7 Employee Costs and Member Allowances		
a Staff Costs		
	2022/23	2021/22
	£	£
Salaries and Wages	26,576,444	25,953,318
Employers NIC	2,780,334	2,280,435
Employers Superannuation	5,667,342	5,113,812
Total staff costs	37,024,120	33,347,565

In addition, agency costs during the year amounted to £2,479,408 (2021/22 £2,001,387) and short term compensated absences during the year amounted to £36,832 (2021/22 £137,709).

The Council's current contribution rate to NEGOSC scheme is 19.6%, prior to 1 April 2023, the Council's contribution rate was 19.5%.

At last actuarial valuation dated 31st March 2022 the funds assets meet 111% of liabilities at that date (2019-112%).

Average Number of Employees - where FTE represents fulltime equivalent employees

b Average Number of Employees		
	2022/23	2021/22
	FTE	FTE
Chief Executive	16	14
Corporate Services	108	111
Enterprise, Regeneration & Tourism	146	156
Neighbourhood Services	325	325
Active & Healthy Communities	235	229
Total Number	836	835

	2022/23	2021/22
	Actual Number	Actual Number
Full-time numbers employed	750	751
Part-time numbers employed	153	179
Total Number	911	930

c Senior Employees' Remuneration		
	2022/23	2021/22
	£	£
£50,001 to £60,000	27	7
£60,001 to £70,000	14	11
£70,001 to £80,000	2	-
£80,001 to £90,000	-	2
£90,001 to £100,000	2	2
£100,001 to £110,000	-	-
£110,001 to £120,000	-	-
£120,001 to £130,000	1	1
Total Number	46	23

d Members' Allowances		
	2022/23	2021/22
	£	£
Salaries	-	-
Basic allowance	670,168	644,722
Mayor's & Deputy Mayor's Allowance	26,458	26,458
Special Responsibility Allowances	80,286	77,671
Dependents' care allowance	755	1,593
Employer costs	210,635	188,797
Mileage	32,369	17,905
Conferences and Courses	9,219	4,465
Travel & Subsistence Costs	12,340	9,138
Miscellaneous Costs	15,707	17,530
Severance Payments	-	-
Total	1,057,837	988,276

a Northern Ireland Civil Service Pension Arrangements

As a result of Reform on 1st April 2015, staff transferred from Central Government to the Council are members of the Northern Ireland Civil Service Pension Scheme.

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Department for Communities is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2016. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DCF Superannuation and Other Allowances Resources Accounts as at 31 March 2023.

For 2022/23, employers' contributions of £335,395 were payable to the NICS pension arrangements at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2016 was completed by the Actuary during 2018-19. This valuation was used to determine employer contribution rates for the introduction of a new career average earning scheme from April 2019. The contribution rates are set to meet the cost of the benefits accruing during 2022/23 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

No persons retired early on ill-health grounds as such the actuarial cost for employees for the early payment of retirement benefits was nil.

b Other Operating Income & Expenditure

a Surplus/Deficit on Non-Current Assets (excl Investment Properties)

	2022/23	2021/22
	£	£
Proceeds from sale	(757,067)	(777,350)
Carrying amount of non-current assets sold (excl Investment Properties)	1,458,847	635,558
	501,780	(141,792)

b Other Operating Income/ Expenditure

	2022/23	2021/22
	£	£
Income	-	-
Expenditure	-	-
	-	-

Other Operating Expenditure	2022/23	2021/22
	£	£
(Surplus) / Deficit on Non-Current Assets	501,780	(141,792)
Other Operating (Income) / Expenditure	-	-
	501,780	(141,792)

9 Financing and Investment Income and Expenditure

a Interest Payable and Similar Charges

	2022/23	2021/22
	£	£
Lease/hire purchase interest	-	-
Bank interest	-	-
Government Loan Interest	1,877,785	2,059,281
Commercial Loan Interest	-	-
Other interest (please specify)	-	-
	1,877,785	2,059,281

b Interest and Investment Income

	2022/23	2021/22
	£	£
Bank Interest	228,077	8,777
Employee car loan interest	613	1,089
NHE Loan interest receivable	-	-
Investment Income on Fund Balances	-	-
Capital Fund	-	-
Repairs & Renewals fund	-	-
Other Funds	-	-
Other Investment Income	-	-
	228,690	9,866

c Pensions interest costs and expected return on pensions assets

	2022/23	2021/22
	£	£
Net interest on the net defined benefit liability (asset)	1,388,000	1,405,000
	1,388,000	1,405,000

c Surplus/ (Deficit) on trading operations

	2022/23	2021/22
	£	£
Income from trading	-	-
Expenditure	-	-
(Surplus)/Deficit for the year	-	-

e Income, Expenditure and changes in Fair Value of Investment Properties

	2022/23	2021/22
	£	£
Income/Expenditure from Investment Properties:		
Income including rental income	(59,070)	(58,914)
Expenditure	23,606	18,373
Net income from investment properties	(35,464)	(40,541)
Surplus/deficit on sale of Investment Properties:		
Proceeds from sale	-	-
Carrying amount of investment properties sold	-	-
(Surplus)/deficit on sale of investment Properties:	-	-
Changes in Fair Value of Investment Properties		
	30,000	(380,000)
	(5,464)	(420,541)

Financing and Investment Income and Expenditure

	2022/23			2021/22		
	Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure
	£	£	£	£	£	£
Interest Payable and similar Charges	1,877,785	-	1,877,785	2,059,281	-	2,059,281
Interest and Investment Income	-	(228,690)	(228,690)	-	(9,866)	(9,866)
Pensions interest cost	1,388,000	-	1,388,000	1,405,000	-	1,405,000
Surplus/(Deficit) on trading operations	-	-	-	-	-	-
Other investment income	23,606	(59,070)	(35,464)	18,373	(58,914)	(40,541)
Changes in Fair Value of Investment Properties	30,000	-	30,000	-	(380,000)	(380,000)
	3,319,391	(287,760)	3,031,631	3,482,654	(448,780)	3,033,874

10 Taxation and Non Specific Grant Income

a Revenue Grants

	2022/23	2021/22
	£	£
General	(3,959,940)	(5,178,014)
Other	-	(1,753,397)
	<u>(3,959,940)</u>	<u>(6,931,411)</u>

Other Revenue Grants relate to Covid-19 Funding Support from the Department for Communities.

b Revenue Grants - Unapplied

The Council has no Revenue Grants Unapplied.

c Capital Grants and Donated Assets - Applied

	2022/23	2021/22
	£	£
Government & Other Grants - Conditions met and applied in year	(2,023,255)	(4,237,051)
Government & Other Grants - Transfer from receipts in advance	-	-
Donated Assets - Conditions met	-	-
Donated Assets - Transfer from donated assets creditor	-	-
	<u>(2,023,255)</u>	<u>(4,237,051)</u>

d Capital Grants - Unapplied

	2022/23	2021/22
	£	£
Government & Other Grants - Conditions met and not applied in year	-	-
Other	-	-
	<u>-</u>	<u>-</u>

e District Rates

	2022/23	2021/22
	£	£
Current year	(59,721,125)	(57,534,054)
Finalisation - previous year	(389,666)	(1,186,323)
Transitional Relief	-	-
Finalisation - other years	-	-
	<u>(60,110,791)</u>	<u>(58,720,377)</u>

Taxation and Non Specific Grant Income	2022/23	2021/22
	£	£
District Rate Income	(60,110,791)	(58,720,377)
Revenue Grants	(3,959,940)	(6,931,411)
Capital Grants and Contributions	(2,023,255)	(4,237,051)
	<u>(66,093,986)</u>	<u>(69,888,839)</u>

Newry, Moume and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

11 a Long - Term Assets - Current Year

Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
Balance as of 1 April 2022	31,810,512	140,015,207	956,807	10,000	15,672,157	26	7,353,190	3,501,751	199,419,661	1,552,756	23,500	200,995,917
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as of 1 April 2022	31,810,512	140,015,207	956,807	10,000	15,672,157	26	7,353,190	3,501,751	199,419,661	1,552,756	23,500	200,995,917
Additions	-	2,609,891	-	-	2,054,524	-	5,797,006	-	10,461,421	8,250	-	10,469,671
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation increases/ (decreases) to Revaluation Reserve	906,575	4,163,253	(1,244)	-	-	-	-	(9,828)	5,059,876	25,000	-	5,084,876
Revaluation increases/ (decreases) to Surplus or Deficit on the Provision of Services	(43,084)	(781,149)	(544)	-	-	-	-	(121,500)	(946,277)	-	-	(946,277)
Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	(450,491)	(1,000,000)	-	-	(537,189)	-	-	(26,422)	(2,014,102)	(4,000)	(21,000)	(2,039,102)
Derecognition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reclassifications & Transfers	(60,000)	4,434,020	-	-	(354,275)	-	(4,888,590)	60,000	(808,845)	-	-	(808,845)
Reclassified to(-) / from(+/-) Investment Properties/Held for Sale	-	-	-	-	-	-	-	1,252,500	1,252,500	-	(2,500)	1,250,000
Balance as of 31 March 2023	32,163,512	149,441,222	956,139	10,000	16,835,227	26	8,261,606	4,656,501	212,424,234	1,582,006	-	214,006,240

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	FF&E Under Construction	Surplus Assets	Total P&E	Heritage Assets	Assets Held for Resale	(OIA)
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2022	-	3	775,118	(1)	12,422,082	1	-	-	13,197,203	-	-	13,197,203
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2022	-	3	775,118	(1)	12,422,082	1	-	-	13,197,203	-	-	13,197,203
Depreciation Charge	-	5,922,759	14,122	-	1,323,102	-	-	-	7,259,983	-	-	7,259,983
Depreciation written out on Revaluation Reserve	-	(5,184,956)	(13,041)	-	-	-	-	-	(5,197,997)	-	-	(5,197,997)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(694,736)	(1,081)	-	-	-	-	-	(695,817)	-	-	(695,817)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	(43,066)	-	-	(537,189)	-	-	-	(580,255)	-	-	(580,255)
Derecognition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reclassifications & Transfers Eliminated on reclassification to Held for Sale	-	-	-	-	(51,644)	-	-	-	(51,644)	-	-	(51,644)
Balance as at 31 March 2023	-	4	775,118	(1)	13,156,351	1	-	-	13,931,473	-	-	13,931,473
Balance as at 31 March 2023	32,163,512	149,441,218	181,021	110,002	3,678,876	25	8,261,606	4,656,501	198,492,761	1,582,006	-	200,074,767

b Long - Term Assets - Comparative Year

Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Sale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as of 1 April 2021	30,855,912	135,891,614	956,360	100,001	19,827,787	25	3,606,487	3,264,696	194,522,883	1,549,756	666,460	196,739,099
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as of 1 April 2021	30,855,912	135,891,614	956,360	100,001	19,827,787	26	3,606,487	3,284,696	194,522,883	1,549,756	666,460	196,739,099
Additions	7,164	883,084	-	-	496,648	-	4,455,029	-	5,841,926	3,000	-	5,844,925
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation increases/decreases to	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	947,166	2,470,303	1,108	10,000	-	-	-	239,075	3,467,652	-	-	3,667,652
Revaluation increases/decreases to Surplus or Deficit on the Provision of Services	270	84,615	(661)	-	(44,541)	-	-	(20,020)	19,463	-	(10,000)	9,463
Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	-	-	-	(4,530,452)	-	-	(2,000)	(4,632,462)	-	(632,960)	(5,265,422)
Derecognition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reclassifications & Transfers	-	685,591	-	-	22,735	-	(708,326)	-	-	-	-	-
Reclassified to (+) / from (-) Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	31,810,512	140,015,207	956,807	110,001	15,672,167	26	7,353,190	3,501,751	199,419,651	1,552,756	23,500	200,995,917

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Sale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2021	-	3	758,764	(1)	15,917,042	1	-	-	16,675,809	-	-	16,675,809
cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2021	-	3	758,764	(1)	15,917,042	1	-	-	16,675,809	-	-	16,675,809
Depreciation Charge	-	5,429,059	(30,054)	-	1,134,904	-	-	-	6,593,017	-	-	6,593,017
Depreciation written out on Revaluation Reserve	-	(4,288,490)	(12,672)	-	-	-	-	-	(4,301,162)	-	-	(4,301,162)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(1,139,569)	(1,028)	-	-	-	-	-	(1,140,597)	-	-	(1,140,597)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	-	-	-	(4,629,864)	-	-	-	(4,629,864)	-	-	(4,629,864)
Derecognition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reclassifications & Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Eliminated on reclassification to Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	-	3	775,118	(1)	12,422,082	1	-	-	13,197,203	-	-	13,197,203
Net Book Values												
Balance as at 31 March 2022	31,810,512	140,015,204	181,689	110,002	3,250,085	25	7,353,190	3,801,751	186,222,458	1,552,756	23,500	187,798,714
Balance as at 31 March 2023	32,163,512	149,441,218	181,021	110,002	3,678,876	25	8,261,606	4,656,501	198,492,761	1,582,006	-	200,074,767

Newry, Mourne and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

11 c Property, plant and equipment

Depreciation

The following useful lives and depreciation rates have been used in the calculation of depreciation:

- Buildings - 10 to 50 years straight line;
- vehicles, plant, furniture and equipment - 3 to 7 year straight line;
- infrastructure - as per Buildings;
- information technology - 3 to 10 years straight line;
- Intangibles - estimated useful life.

Revaluations

The Council carries out a rolling programme that ensures that all property, plant and equipment required to be measured at current value is revalued at least every five years. All revaluations were carried out externally by Land and Property Services. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. Valuations of vehicles, plant, furniture and equipment are based on historic cost adjusted for depreciation.

Non-operational Property, Plant and Equipment (Surplus Assets)

The Council has surplus assets with a carrying value of £4,656,501 at 31st March 2023.

d Intangible Assets

The Council owns intangible assets which relate to market rights, purchased licensed software and a licence for a mountain bike hire as follows:

Intangible Assets	2022/23	2021/22
	£	£
Balance at start of year:		
Gross carrying amounts	5,346,652	5,291,745
Accumulated amortisation	2,295,807	3,002,581
Net carrying amount at start of year	3,050,845	2,289,164
Additions	32,606	27,916
Disrecognition - Disposals (Cost)	-	(217,009)
Amortisation for the period	(575,699)	(510,235)
Disrecognition - Disposals (Amortisation)	-	217,009
Transfer from Assets Under Construction (see Note 11a)	757,201	-
Net carrying amount at end of year	3,264,952	3,050,845
Comparing:		
Gross carrying amounts	4,188,101	5,346,652
Accumulated amortisation	2,923,149	2,295,807
Net carrying amount at end of year	3,264,952	3,050,845

e Investment Properties

The following items of income and expense have been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement:

Investment Properties	31/03/2023	31/03/2022
	£	£
Rental income from Investment Activities	59,070	58,914
Direct Operating expenses arising from investment properties	(20,606)	(19,373)
Net gain/(loss)	38,464	40,541

The following table summarises the movement in the fair value of investment properties over the year:

Investment Properties	2022/23	2021/22
	£	£
Balance at start of the year	3,670,002	3,290,002
Additions	-	-
Disposals	-	-
Net gains/losses from fair value adjustments	(30,000)	380,002
Transfer to/ from inventories	-	-
Transfer to/ from property, plant and equipment	-	-
Transfer to Surplus Assets	(1,250,000)	-
Balance at end of the year	2,390,002	3,670,002

Valuation process for Investment Properties

The fair value of the Council's investment property is measured annually at each reporting date. All valuations are carried out externally by Land and Property Services (LPS), in accordance with the methodologies and bases for estimate set out in the professional standards of the Royal Institution of Chartered Surveyors.

f Heritage Assets

The Council's collection of Heritage Assets is reported in the Balance Sheet at insurance valuation or historic cost. These assets include museum artefacts, works of art and civic items. Ross Monument is also included which is situated between Rattray and Waterpoint.

The following table summarises the Heritage Assets held by the Council:

Heritage Assets:	31/03/2023	31/03/2022
	£	£
Artefacts	529,452	531,452
Historical Furniture	75,935	81,935
Civic Items	65,600	65,600
Ross Monument	413,911	413,911
Paintings and Drawings	493,108	457,658
Balance at end of the year	1,582,006	1,562,756

g Long-Term Assets - Leased Assets

	Vehicles	Equipment	TOTAL
	£	£	£
Cost or Valuation			
At 1 April 2022	364,473	36,626	401,099
Additions	-	-	-
Disposals	(122,165)	(15,196)	(137,361)
At 31 March 2023	242,308	21,430	263,738
Depreciation			
At 1 April 2022	364,473	36,626	401,099
Disposals	(122,165)	(15,196)	(137,361)
Provided for year	-	-	-
At 31 March 2023	242,308	21,430	263,738
Net Book Value	-	-	-

	Vehicles	Equipment	TOTAL
	£	£	£
Cost or Valuation			
At 1 April 2021	364,473	36,626	401,099
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	364,473	36,626	401,099
Depreciation			
At 1 April 2021	364,473	36,626	401,099
Disposals	-	-	-
Provided for year	-	-	-
At 31 March 2022	364,473	36,626	401,099
Net Book Value	-	-	-

h Revaluation

A valuation exercise was carried out by Land and Property Services (LPS) as at 31 March 2023 on the Council's land and buildings. As a result, the value of land and buildings have increased from 2179.6 million at 31 March 2022 to £108.9 million at 31 March 2023.

12 Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Council, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Council that is yet to be financed. The CFR is analysed in the second part of this note.

Capital Expenditure		2022/23 £	2021/22 £
Opening Capital Financing Requirement		90,492,621	90,850,727
Capital Investment			
Property, Plant and Equipment	11	10,469,671	5,844,525
Investment Properties		-	-
Intangible Assets		32,605	271,916
Revenue Expenditure funded from Capital under Statute		1,257,144	3,249,026
Investments		-	-
Other		-	-
Sources of finance			
Capital Receipts		(957,067)	(777,350)
Government Grants and Other Contributions	10	(2,023,253)	(4,237,051)
Transfers from Formatted Reserves		1654,796	(216,572)
Sums set aside from Revenue:			
Direct Revenue Contributions		-	-
Minimum Revenue Provision		(4,207,003)	(4,493,000)
Closing Capital Financing Requirement		94,404,923	90,452,621
Explanation of Movements in Year		2022/23 £	2021/22 £
Increase/(decrease) in underlying need to borrow		3,917,302	(358,106)
Assets acquired under leases		-	-
Assets acquired under PFI/PPP contracts		-	-
Increase/(decrease) in Capital Financing Requirement		3,917,302	(358,106)

13 Future Capital Commitments

The Council has an ongoing programme of capital work and the estimated cost of the schemes is as follows:

	Gross Cost £	Gross Aid £	Net Cost £
Schemes underway	117,700,915	63,078,109	54,622,806
Other Commitments	23,209,777	837,946	22,351,831
Total	140,910,692	63,916,055	76,974,637

Schemes underway detail all projects where spend has been incurred prior to the year-end. The Grant Aid element includes all projects where Letters of Offer are awarded by the funding body based on Outline Business Cases. Signed Contracts for Funding may not necessarily be in place at this stage.

Inventories	2022/23 £	2021/22 £
Central Stores	423,401	363,430
Other	196,990	191,915
Total	620,391	575,345

15 Debtors		
a Long Term Debtors	2022/23 £	2021/22 £
Government Departments	-	-
Other Councils	-	-
Public corporations and trading funds	-	-
Bodies external to general government	-	-
Employee car loans	1,526	9,507
Revenue Grants	-	-
Capital Grants	-	-
Interest Receivable	-	-
Capital Debtors	-	-
Loans and advances	36,341	99,941
Finance lease debtors	-	-
Trade debtors	-	-
NHE Loans	-	-
Other	12,613	31,103
Impairment of loans and receivables	-	-
Contract Receivables	-	-
Total Long-Term Debtors	50,476	80,351

b Short Term Debtors		
	2022/23 £	2021/22 £
Government Departments	1,295,548	1,978,010
Other Councils	215,731	60,307
Public corporations and trading funds	-	-
Bodies external to general government	-	-
NHE loans	-	-
Employee car loans	7,283	9,617
Revenue Grants	2,528,705	2,743,984
Capital Grants	910,659	7,948,300
Interest Receivable	25,428	-
Capital Debtors	-	-
Value Added Tax	1,635,978	1,090,186
Prepayments	303,400	290,612
Finance lease debtors	-	-
Other	159,878	149,279
Trade receivables	570,995	640,808
Impairment loss - Trade receivables	(278,372)	(200,733)
Contract Receivable	-	-
Total Short-Term Debtors	7,555,063	14,409,991
Total Debtors	7,605,541	14,490,342

16 Investments

The Council has no investments.

17 Borrowings

a Short Term Borrowing		
	2022/23 £	2021/22 £
Loans repayable within one year	4,091,304	10,342,321
Finance lease Principal	-	-
Total Short Term Borrowing	4,091,304	10,342,321
b Long Term Borrowing		
	2022/23 £	2021/22 £
Between 1 and 2 years	3,920,191	4,091,304
Between 2 and 5 years	11,416,814	11,527,983
Between 5 and 10 years	16,185,817	17,625,695
In more than 10 years	23,743,110	26,120,254
Government Loans Fund	55,275,932	59,365,236
Total borrowing	99,355,234	69,707,557

18 Creditors			
a Short Term Creditors			
	2022/23	2021/22	
	€	€	
Government Departments	1,653,366	1,588,314	
Other Councils	140,215	3,230,745	
Public Corporations and trading funds	28,330	10,002	
Bodies external to general government	-	-	
Rates clawback	-	-	
VAT	-	-	
Remuneration due to employees	2,136,867	2,188,340	
Accumulated Absences	654,204	617,371	
Loan Interest Payable	-	-	
Capital Creditors	3,069,190	6,288,939	
Receipts in advance	716,021	685,573	
Trade creditors	4,777,798	6,451,912	
Other	108,092	74,796	
Contract Payables	-	-	
Total Short Term Creditors	13,283,991	21,035,112	
Total Long Term Creditors	-	-	
Total Creditors	13,283,991	21,035,112	

The creditor balance for 'Other Councils' relates mainly to legal and waste costs.

b Payment of Invoices

The council has a target, where no other terms are agreed, of paying supplier invoices within 30 calendar days. During the year the Council paid 13,987 invoices totalling €61,868,611.

The number of disputed invoices were 21

The Council paid:

13,746 (86%) invoices with 30 calendar days target;

6,730 (42%) invoices within 10 working days target; and

2,243 invoices outside of the 30 day target.

19 Provisions						
	Balance as at 1 April 2022	Increase in provision during year	Utilised during year	Unused amounts reversed	Interest cost and/or discount rate changes	Balance as at 31 March 2023
	€	€	€	€	€	€
Landfill Closure	2,568,346	-	(189,680)	(209,356)	(392,091)	1,777,219
Staff Costs	-	-	-	-	-	-
Restructuring Costs	2,843,669	-	-	(1,426,693)	-	1,416,976
Other	-	-	-	-	-	-
Total	5,412,015	-	(189,680)	(1,635,849)	(392,091)	3,194,195
Current Provisions	2,843,669	-	-	(1,426,693)	-	1,416,976
Long Term Provisions	2,568,346	-	(189,680)	(209,356)	(392,091)	1,777,219
Total	5,412,015	-	(189,680)	(1,635,849)	(392,091)	3,194,195
Comparative Year						
	Balance as at 1 April 2021	Increase in provision during year	Utilised during year	Unused amounts reversed	Interest cost and/or discount rate changes	Restated Balance as at 31 March 2022
	€	€	€	€	€	€
Landfill Closure	3,178,207	-	(328,488)	(281,373)	-	2,568,346
Staff Costs	-	-	-	-	-	-
Restructuring Costs	500,300	2,343,669	-	-	-	2,843,669
Other	-	-	-	-	-	-
Total	3,678,507	2,343,669	(328,488)	(281,373)	-	5,412,015
Current Provisions	500,300	2,343,669	-	-	-	2,843,669
Long Term Provisions	3,178,207	-	(328,488)	(281,373)	-	2,568,346
Total	3,678,507	2,343,669	(328,488)	(281,373)	-	5,412,015

Landfill Closure

The expected cost of landfill closure and aftercare costs of €1,777,219 is based on the percentage utilisation of the landfill sites of both Drumahaire and Aughnagun and has been recognised as a provision. Aughnagun Landfill Site was closed as at 31st March 2015. Drumahaire Landfill Site ceased to take landfill on 30th April 2016. Now that the sites have closed it will take a period of time before there will be a reliable trend for closure and aftercare costs and gas generation income.

Restructuring Costs

The provision for 'Planning for the future' - a review of the directorate and management structures. During the 2022/23 year a Capitalisation Direction was obtained for €1.4m to finance part of the restructuring costs hence this element of the Provision was subsequently reversed. Actual redundancy payments under this Capitalisation Direction have been charged to the CIES in year.

80 Financial Instruments

Categories of Financial Instruments

The following categories of financial instrument are carried in the Balance Sheet:

Financial Assets as at 31 March 2023

	Non-Current		Current		Total
	Investments	Debtors	Investments	Debtors	
	£	£	£	£	£
Fair Value through profit or loss	-	-	-	-	-
Amortised cost	-	50,478	3,773,378	886,125	4,709,981
Fair Value through other comprehensive income - designated equity instruments	-	-	-	-	-
Fair Value through other comprehensive income - Money Market Funds	-	-	4,026,793	-	4,026,793
Total Financial Assets	-	50,478	7,800,171	886,125	8,736,774
Non-Financial Assets	-	-	-	6,668,937	6,668,937
Total	-	50,478	7,800,171	7,555,062	15,405,711

Debtors of amortised cost as at 31 March 2023

	Non-Current		Current	
	£	£	£	£
Trade Receivables	-	-	-	372,735
Trade Receivables - Impairment Loss	-	-	-	(278,577)
Government Departments	-	-	-	409,737
Soft Loans	36,341	-	-	3,281
Employee Car Loans	1,534	-	-	7,283
Gas Income Debtor	12,613	-	-	138,447
Other	-	-	-	33,194
Total	50,478	-	-	886,125

Financial Assets as at 31 March 2022

	Non-Current		Current		Total
	Investments	Debtors	Investments	Debtors	
	£	£	£	£	£
Fair Value through profit or loss	-	-	-	-	-
Amortised cost	-	80,351	15,539,421	854,631	16,474,403
Fair Value through other comprehensive income - designated equity instruments	-	-	-	-	-
Fair Value through other comprehensive income - Money Market Funds	-	-	9,005,791	-	9,005,791
Total Financial Assets	-	80,351	24,545,212	854,631	25,480,194
Non-Financial Assets	-	-	-	13,755,360	13,755,360
Total	-	80,351	24,545,212	14,609,991	39,235,554

Debtors of amortised cost as at 31 March 2022

	Non-Current		Current	
	£	£	£	£
Trade Receivables	-	-	-	540,505
Trade Receivables - Impairment Loss	-	-	-	(220,733)
Government Departments	-	-	-	278,876
Soft Loans	39,941	-	-	3,207
Employee Car Loans	9,307	-	-	9,617
Gas Income Debtor	31,105	-	-	136,469
Other	-	-	-	6,215
Total	80,351	-	-	854,631

Financial Liabilities as at 31 March 2023

	Non-Current		Current		Total
	Borrowings	Creditors	Borrowings	Creditors	
	£	£	£	£	£
Fair value through profit or loss	-	-	-	-	-
Amortised cost	55,273,932	-	4,091,304	8,551,054	67,916,290
Total financial liabilities	55,273,932	-	4,091,304	8,551,054	67,916,290
Non-financial liabilities	-	-	-	4,732,937	4,732,937
Total	55,273,932	-	4,091,304	13,283,991	72,649,227

Financial Liabilities as at 31 March 2022

	Non-Current		Current		Total
	Borrowings	Creditors	Borrowings	Creditors	
	£	£	£	£	£
Fair value through profit or loss	-	-	-	-	-
Amortised cost	59,365,236	-	10,342,321	13,835,086	83,542,643
Total financial liabilities	59,365,236	-	10,342,321	13,835,086	83,542,643
Non-financial liabilities	-	-	-	7,200,026	7,200,026
Total	59,365,236	-	10,342,321	21,035,112	90,742,667

Material soft loans made by the Council

The Council has one soft loan but does not consider this to be material.

Employee Car Loans

The Council made loans for car purchases at 31/03/2023 to 3 employees who are in posts that require them to drive regularly on the Council's business.

Interest is charged on the loans at Bank of England Base Rate plus 1.5%.

	2022/23	2021/22
	£	£
Balance at start of year:		
Opening balance	18,923	27,723
Nominal value of new loans granted in the year	-	6,600
Fair value adjustment on initial recognition	-	-
Fair value of new loans	18,923	34,323
Loans repaid	(10,116)	(15,400)
Impairment losses	-	-
Increase in discounted amount	-	-
Other changes	-	-
Closing balance at end of year	8,807	18,923
Nominal value at end of year	8,807	18,923

Valuation assumptions

These loans have been valued at nominal value as they are not considered material to the Council.

Income, Expense, Gains and Losses

	2022/23	
	Surplus or Deficit on the Provision of Services	Other Comprehensive Income and Expenditure
	£	£

Interest revenue

Financial assets measured at amortised cost	228,077	-
Total interest revenue	228,077	-

Interest expense	1,877,785	-
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	2021/22	
	Surplus or Deficit on the Provision of Services	Other Comprehensive Income and Expenditure
	£	£

Interest revenue

Financial assets measured at amortised cost	8,777	-
Total interest revenue	8,777	-

Interest expense	2,059,281	-
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Fair Values of Financial Assets and Financial Liabilities

Fair Values of Financial Assets and Financial Liabilities that are not Measured at Fair Value (but for which Fair Value Disclosures are Required).

All the financial liabilities and financial assets held by the authority are classified as loans and receivables and long-term debtors and creditors and are carried in the Balance Sheet at amortised cost. The fair values calculated are as follows.

Financial Liabilities	31st March 2023		31st March 2022	
	Carrying amount	Fair value	Carrying amount	Fair value
	£	£	£	£
Financial liabilities held at amortised cost (Loans)	59,365,236	55,704,238	69,707,557	70,608,353
Long-term creditors	-	-	-	-
PII and lease liabilities	-	-	-	-
Total	59,365,236	55,704,238	69,707,557	70,608,353

The majority of the Council's portfolio of loans are held with the Government Loans Fund and carry a premature redemption penalty if the loans are repaid early.

Other financial assets and liabilities including trade receivables, trade payables and cash and cash equivalents are carried at cost as this is a fair approximation of their value.

Fair Values of Financial Assets and Financial Liabilities that are not Measured at Fair Value

Recurring fair value measurements using:	31st March 2023			Total
	Quoted prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
	£	£	£	£
Financial liabilities				
Financial liabilities held at amortised cost:				
Loans/borrowings	-	55,704,238	-	55,704,238
Total	-	55,704,238	-	55,704,238
Financial assets				
Financial assets held at amortised cost:				
Soft loans to third parties	-	48,429	-	48,429
Other financial assets	-	-	-	-
Total	-	48,429	-	48,429

Recurring fair value measurements using:	31st March 2022			Total
	Quoted prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
	£	£	£	£
Financial liabilities				
Financial liabilities held at amortised cost:				
Loans/borrowings	-	70,608,353	-	70,608,353
Total	-	70,608,353	-	70,608,353
Financial assets				
Financial assets held at amortised cost:				
Soft loans to third parties	-	62,146	-	62,146
Other financial assets	-	-	-	-
Total	-	62,146	-	62,146

The fair value for financial liabilities and financial assets that are not measured at fair value included in levels 2 and 3 in the table above have been arrived at using a discounted cash flow analysis with the most significant inputs being the discount rate.

The fair value for financial liabilities and financial assets that are not measured at fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments.

Other financial assets including trade receivables and cash and cash equivalents are carried at cost as this is a fair approximation of their value.

Nature and Extent of Risks Arising from Financial Instruments

The Council's activities expose it to a variety of financial risks:

Credit Risk

Credit risks arise from deposits with banks and financial institutions as well as credit exposures to the Council's customers. Customers are assessed taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with parameters set by the Council. The provision for bad and doubtful debts reflects the Council's assessment of the risk of non-payment by trade debtors and as such, there is no further additional estimated exposure to default and inability to collect.

Trade Debtors, inclusive of VAT, are analysed by age as follows:	£
Less than three months	864,101
Three to six months	70,968
Six months to one year	135,800
More than one year	310,441
Total	1,381,310

The above figures include trade debts relating to car parking, government departments and other councils disclosed separately in Note 15.

Loss Allowance by Asset Class - Assets Held at Amortised Cost

Lifetime expected credit losses - not credit impaired:	£
Opening Balance as at 1 April 2022	220,733
Decrease	57,839
Closing Balance as at 31 March 2023	278,572

The Expected Credit Losses default rate for Council trade debt has been increased by a factor of 1.12 (2021/22 0.67) due to the changing economic conditions as a result of the Corona virus. The factor takes account of predictions by a leading credit rating agency.

There is no historical experience of default in relation to deposits with banks and other financial institutions. The Council manages credit risk by ensuring that investments are only placed with organisations of high credit quality as set out in the Treasury Management Strategy.

Liquidity Risk

The Council manages its liquidity position through the risk management processes set out in its annual Treasury Management Strategy and Prudential Indicators, as well as through the active management of the cash flow position. It seeks to ensure that cash is available when it is needed.

As the Council has ready access to borrowing from the Public Works Loans Board, there is no significant risk that it will be unable to raise finance to meet its commitments under financial instruments. The maturity analysis of financial liabilities is included at Note 17 and other payables are due for payment within one year.

Market Risk: Interest Rates

The Council is exposed to risk in terms of its exposure to interest rate movements on its borrowings and investments. The Council is in receipt of loans from the Department of Finance however these loans are at fixed concessional interest rates that differ from the prevailing market rates.

Foreign Exchange Risk

The Council has no financial assets or liabilities denominated in foreign currencies other than a bank account denominated in Euro. This account is used solely to facilitate two projects. The Council does not consider this a material exposure to loss arising from movements in exchange rates.

21 Retirement Benefits

a Participation in the Northern Ireland Local Government Officers' Pension Fund

As part of the terms and conditions of employment of its officers and other employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The Council participates in the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pension's liability with investment assets.

b Transactions relating to retirement benefits - Comprehensive Income and Expenditure Statement Charges

The Council recognises the cost of retirement benefits in the Cost of Services on Continuing Operations when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge the Council is required to make against district rates is based on the cash payable in the year, and the real cost of retirement benefits is reversed out in the adjustments between accounting basis & funding basis under regulations line, in the Movement on Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and the adjustments between accounting basis & funding basis under regulations line, in the Movement on Reserves Statement during the year:

	Note	2022/23 £	2021/22 £
Net cost of services:			
Current service cost		12,667,000	13,141,000
Past service cost/(gain)		226,000	-
Gains and losses on settlements or curtailments		-	-
Net operating expenditure:			
Net Inflow on net defined benefit liability (asset)		1,388,000	1,405,000
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services		14,281,000	14,546,000
Movement in Reserves Statement:			
Reversal of net charges made for retirement benefits in accordance with IAS 19 and the Code		(14,281,000)	(14,546,000)
Actual amount charged against the general fund balance for pensions in the year:			
Employers' contributions payable to scheme		5,738,000	5,004,000
Net adjustment to General Fund		(8,543,000)	(9,542,000)

The service cost figures include an allowance for administration expenses of £139k.

Revaluations recognised in Other Comprehensive Income and Expenditure	Note	2022/23 £	2021/22 £
Liability gains/(losses) due to change in assumption		105,867,000	18,591,000
Liability gains/(losses) due to demographic changes		(1,162,000)	2,718,000
Liability experience gains/(losses) arising in the year		(14,895,000)	1630,000
Actuarial gains/losses on plan assets		(22,750,000)	3,973,000
Other		-	-
Total gains/(losses) recognised in Other Comprehensive Income and Expenditure		67,030,000	24,849,000

c Assets and liabilities in relation to retirement benefits			
Reconciliation of present value of the scheme liabilities:			
	Note	2022/23 £	2021/22 £
Balance as at 1 April		268,675,000	273,996,000
Current service cost		12,667,000	13,114,000
Interest cost		7,209,000	5,719,000
Contributions by members		1,853,000	1,623,000
Reversal of gains/losses:			
Actuarial gains/losses arising from changes in financial assumptions		(105,867,000)	(18,591,000)
Actuarial gains/losses arising from demographic changes		1,162,000	(2,718,000)
Actuarial gains/losses arising on liabilities from experience		14,895,000	630,000
Other (if applicable)		-	-
Past service costs/(gains)		226,000	-
Losses/(gains) on curtailments		-	-
Liabilities extinguished on settlements		-	-
Estimated unfunded benefits paid		(81,000)	(79,000)
Estimated benefits paid		(5,257,000)	(5,049,000)
Balance as at 31 March		195,462,000	268,675,000

Reconciliation of present value of the scheme assets:			
	Note	2022/23 £	2021/22 £
Balance as at 1 April		214,420,000	204,634,000
Interest income		5,621,000	4,314,000
Contributions by members		1,853,000	1,623,000
Contributions by employer		5,657,000	4,925,000
Contributions in respect of unfunded benefits		81,000	79,000
Reversal of gains/losses		(22,750,000)	3,973,000
Assets distributed on settlements		-	-
Unfunded benefits paid		(81,000)	(79,000)
Benefits paid		(5,257,000)	(5,049,000)
Balance as at 31 March		199,714,000	214,420,000

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was a loss of £17.0m (2021/22 gain of £8.3m).

Fair Value of Plan Assets	2022/23 £	2021/22 £
Equity investments	82,481,882	87,054,520
Bonds	72,495,182	83,194,960
Property	20,969,970	23,371,760
Cash	11,783,126	13,294,040
Other	11,982,840	7,904,700
	199,714,000	214,420,000

The above asset values are at bid value as required by IAS 19.

Details of estimates made by the Fund Manager when assessing the fair values of plan assets.

The amounts included in the fair value of plan assets for property occupied by the Council was £9k.

The Council's share of the Net Pension Liability (included in the Balance Sheet):

	2022/23	2021/22
	£	£
Fair Value of Employer Assets	199,714,000	214,420,000
Present value of funded defined benefit obligation	(194,583,000)	(267,699,000)
Pension asset/(liability) of Funded Scheme	5,131,000	(53,279,000)
Present Value of unfunded defined benefit obligation	(899,000)	(976,000)
Other movement in the liability (asset) (if applicable)	-	-
Net asset/(liability) arising from the defined benefit obligations	4,232,000	(54,255,000)
Amount in the Balance Sheet:		
Liabilities	(176,482,000)	(268,675,000)
Assets	199,714,000	214,420,000
Net Asset/(Liability)	4,232,000	(54,255,000)

Scheme History

Analysis of scheme assets and liabilities	2022/23	2021/22
	£	£
Fair Value of Assets in pension scheme	199,714,000	214,420,000
Present Value of Defined Benefit Obligation	(195,482,000)	(268,675,000)

Surplus/(deficit) in the Scheme	4,232,000	(54,255,000)
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Amount recognised in Other Comprehensive Income and Expenditure	2022/23	2021/22
	£	£
Actuarial gains/(losses)	89,810,000	20,576,000
Expected Return on Plan Assets	(22,780,000)	3,973,000
Increase/(decrease) in irrecoverable surplus from membership fall and other factors	-	-
Remeasurements recognised in Other Comprehensive Income and Expenditure	67,030,000	24,649,000
Cumulative actuarial gains and losses	76,374,000	9,244,000
History of experience gains and losses:		
Experience gains and (losses) on assets	-	-
Experience gains and (losses) on liabilities	14,895,000	633,000

The liabilities show the underlying commitments that the authority has in the long run to pay retirement benefits. The total liability of £195m has been balanced by the fair value of the assets in the scheme resulting in a net asset of £4.2m in the Balance Sheet at 31st March 2023.

Analysis of projected amount to be charged to the Comprehensive Income and Expenditure Statement for the year to 31 March 2024

	31/03/2024	31/03/2024
	£	%
Projected current cost	6,347,000	105.0%
Net interest on the net defined benefit liability (asset)	(329,000)	(5.0%)
Post service cost	-	0.0%
Gain and losses on settlements or curtailments	-	0.0%
	6,018,000	100.0%

The total contributions expected to be made to the Northern Ireland Local Government Officers' Pension Fund by the council in the year to 31 March 2024 is £5.5m.

History of experience gains and losses

The actuarial gains/losses identified as movements on the Pensions Reserve 2022/23 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2022.

	2022/23	2021/22
	%	%
Experience (gains and losses) on Assets	0.00%	0.00%
Experience gains and (losses) on Liabilities	-7.62%	-0.24%

6 Basis for valuing assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in the future years dependent on assumptions about mortality rates, salary levels, etc. The Council's Fund liabilities have been assessed by Aon Hewitt Limited, an independent firm of actuaries, estimates for the Council Fund being based on data pertaining to the latest full valuation of the scheme as at 31 March 2023.

Pension scheme assumptions:	2022/23	2021/22
	%	%
Equity investments	41.3%	40.6%
Bonds	34.3%	33.8%
Property	10.5%	10.9%
Cash	5.9%	4.7%
Other	6.7%	3.5%
Mortality assumptions:		
Longevity at 65 current pensioners:	Years	Years
Men	27.7	21.5
Women	25.0	25.0
Longevity at 65 for future pensioners (active member aged 45 at accounting date):		
Men	23.2	23.2
Women	26.0	26.4
Inflation/Pension Increase Rate	2.70%	3.00%
Salary Increase Rate	4.20%	4.90%
Discount Rate	4.70%	2.70%
Pension accounts revaluation rate	2.70%	3.00%

Pension Assumptions Sensitivity Analysis

The pension figures disclosed in these financial statements are sensitive to the assumptions used.

The approximate impact of changing key assumptions on the present value of the funded defined benefit obligation as at 31 March 2023 is set out below.

In each case, only the assumption noted below is altered; all other assumptions remain the same and are summarised in the disclosure above.

Funded Pension Scheme Results

Discount Rate Assumption		
	+0.1% p.a.	-0.1% p.a.
Adjustment to discount rate		
Present value of the total obligation	191,081,000	190,205,000
% change in the present value of the total obligation	-1.80%	1.80%
Projected service cost	6,119,000	6,382,000
Approximate % change in projected service cost	-3.60%	3.70%
Rate of General Increase in Salaries		
	+0.1% p.a.	-0.1% p.a.
Adjustment to salary increase rate		
Present value of the total obligation	195,167,000	193,997,000
% change in the present value of the total obligation	0.30%	-0.30%
Projected service cost	6,347,000	6,347,000
Approximate % change in projected service cost	0.00%	0.00%
Rate of Increase to Pensions in Payment and Deferred Pension Assumption		
	+0.1% p.a.	-0.1% p.a.
Adjustment to pension increase rate		
Present value of the total obligation	197,902,000	191,664,000
% change in the present value of the total obligation	1.50%	-1.50%
Projected service cost	6,582,000	6,119,000
Approximate % change in projected service cost	3.70%	-3.50%
Post Retirement Mortality Assumption		
	-1 Year	+1 Year
Adjustment to mortality age rating assumption*		
Present value of the total obligation	199,837,000	189,329,000
% change in the present value of the total obligation	2.70%	-2.70%
Projected service cost	6,569,000	6,125,000
Approximate % change in projected service cost	3.50%	-3.50%

* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table above for an individual that is 1 year older than that.

7 Major categories of plan assets as percentage of total plan assets

The Northern Ireland Local Government Officers' Pension Funds assets consist of the following categories, by proportion of the total

	31/03/2023	31/03/2022
	%	%
Equity investments	41.30%	40.60%
Government Bonds	30.50%	24.10%
Corporate Bonds	13.80%	14.70%
Property	10.50%	10.90%
Cash	5.90%	6.20%
Other	6.00%	3.50%
Total	100.00%	100.00%

c Northern Ireland Civil Service Pension Arrangements

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Council is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31/03/2019. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Resource Accounts as at 31 March 2023.

h Allowance for the McCloud Judgement and GMP Indexation/Equalisation

McCloud Judgement

In December 2018, the Court of Appeal ruled in the 'McCloud/Sargeant' judgement that the transitional protection arrangements put in place when the Firefighters' and Judges' pension schemes were reformulated in 2015 were age discriminatory. While the judgement was not in relation to members with Local Government Pension Scheme (LGP) benefits it would be reasonable to assume that the Government will seek remedy for all public sector schemes including Local Government Pension Scheme (NL).

The Ministry of Housing, Communities and Local Government (MHCLG) published its McCloud consultation for the LGPS (England and Wales) on 16 July 2020, setting out proposed changes aimed at removing the unlawful age discrimination in the LGPS. The consultation closed on 8 October 2020, but MHCLG have not yet published its consultation response.

The Current Service Cost includes a prospective allowance for McCloud liabilities of 3.2% of Pensionable Pay over the accounting period.

GMP Indexation and Equalisation

Guaranteed Minimum Pension (GMP) is a portion of pension that was accrued by individuals who were contracted out of the state pension prior to 6 April 1997. At present there is an inequality of benefit between male and female members who have GMP. Although the Government intends that GMP should be equalised, at present it is not clear how the equalisation will be implemented. In July 2014 the Government stated an intention to develop fully considered proposals and to publish guidance when the work is completed, but no target date was given. The impact of any liabilities relating to the Council is therefore uncertain and no provision has been made in these financial statements.

22 Donated Assets Account

The balance of the Donated Assets Account represents donations received that have yet to be recognised as income, as they have conditions attached to them, which will require the donated assets to be returned, if conditions are not met. During the year the Council had no Donated Assets and the balance on the Donated Assets Account was £Nil at 31st March 2023 (31/3/2022 £Nil).

23 Capital Grants Received in Advance

The Council has no capital grants received in advance.

24 Contingencies

a Contingent Liabilities

The Anc 21 Joint Committee has with the approval of their participant Councils, entered into a Contingent liability undertaking with the bidding consortium in the procurement for the Residual Waste Treatment Project and Newry, Naurne and Down District Council has agreed the legacy Down District Council's share of the contingent liability. Payments made if any in accordance with this undertaking will be funded by the participating Councils. No further information on this agreement can be disclosed due to the commercial sensitivity of the procurement process.

In May 2023 preliminary legal proceedings commenced in relation to a fatal accident at Steve Gullion Forest Park in September 2018. The Council is being prosecuted by the Health & Safety Executive in relation to offences under the Health & Safety at Work (NI) Order 1978.

The Council has a number of ongoing legal cases, the outcomes of which are uncertain and difficult to predict.

b Contingent Assets

The Council, together with the 10 other district councils in NI is participating in a legal action against HMRC to recover previously avoided/declared output VAT in respect of leisure and recreational income, which arose because HMRC did not accept that the Council provides leisure and recreational activities pursuant to a special legal regime without causing any significant distortion of competition. Although Mid Ulster District Council (MUDC) (as lead Council in the litigation) succeeded in its claim to the First Tier Tax Tribunal, HMRC subsequently, pursuant to Rule 39 of the Tribunal Procedure (First Tier Tribunal) (Tax Chamber) Rules 2009, lodged an application to appeal to the Upper Tier Tax Tribunal. The application to lodge an appeal was successful and the appeal was heard by the Upper Tier Tax Tribunal in May 2022. The Upper Tier Tax Tribunal released its decision on 19 July 2022; the decision was to allow the appeal and remit the matter back to the First Tier Tax Tribunal for consideration. MUDC subsequently sought and received permission to appeal the Upper Tier Tax Tribunal decision to the Court of Appeal and a Hearing was scheduled to take place in May 2023. On 26 January 2023, HMRC notified MUDC that it decided to pay all of the Local Authority Leisure Services claims and proceeded to publish an associated Revenue and Customs Brief on 3 March 2023. MUDC's appeal to the Court of Appeal is currently stayed until 13 September 2023 to allow both parties time to seek a resolution of the matter. If resolution is reached, it will take time to conclude the matter. Alternatively, if there is no resolution, MUDC shall make application for its appeal to be re-listed for mention. In either case, at this stage, it is too early to assess any associated financial impact, but if the matter is resolved to MUDC's satisfaction, the benefit to the Council could approximate to £3.5 million.

Newry, Mourne and Down District Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

25 Other cash flow disclosures
a Analysis of Adjustments to Surplus/Deficit on the Provision of Services

Adjustment to surplus or deficit on the provision of services for non-cash movements			
	Notes	2022/23	2021/22
		£	£
Depreciation	11	7,835,682	7,103,252
Impairment & downward revaluations (& non-sale derecognitions)	11	250,460	(1,150,260)
Amortisation (included with depreciation above)		-	-
(Increase)/Decrease in Inventories		(45,006)	(67,495)
(Increase)/Decrease in Debtors		7,175,437	(5,082,974)
Increase/(decrease) in impairment provision for bad debts		57,839	(101,468)
Increase/(Decrease) in Creditors		(7,349,029)	6,837,545
Increase/(Decrease) in Interest Creditors		-	-
Payments to Nil.GOSC	20	8,543,000	9,542,000
Carrying amount of non-current assets sold	8	1,458,847	635,558
AUC/WIP written off to Net Cost of Services	11	-	-
Contributions to Other Reserves/Provisions		(2,217,820)	1,733,808
Movement in value of investment properties included above in Impairment & downward revaluations (& non-sale derecognitions)		30,000	(380,000)
Amounts passed to CIES from Donated Assets Account	21	-	-
		15,739,410	19,069,966

Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing			
	Notes	2022/23	2021/22
		£	£
Purchase of short-term (not considered to be cash equivalents) and long-term investments (includes investments in associates, joint ventures and subsidiaries)		-	-
Proceeds from short-term (not considered to be cash equivalents) and long-term investments (includes investments in associates, joint ventures and subsidiaries)		-	-
Proceeds from the sale of PP&E, investment property and intangible assets		(957,067)	(777,350)
Capital grants included in 'Taxation & non-specific grant income'		(2,023,255)	(4,237,051)
		(2,980,322)	(5,014,401)

b Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand and in bank and short term deposits and investments (considered to be cash equivalents), net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the Balance Sheet as follows:

	2022/23	2021/22	2020/21
	£	£	£
Cash and Bank balances	1,848,280	3,533,681	2,918,093
Short Term Deposits (considered to be Cash Equivalents)	5,951,891	21,011,531	13,306,288
Short Term Investments (considered to be Cash Equivalents)	-	-	-
Bank Overdraft	-	(8,679)	-
	7,800,171	24,536,533	16,224,381

c Cash Flow Statement: Operating Activities

	2022/23	2021/22
	£	£
The cash flows from operating activities include:		
Interest received	(228,690)	(9,866)
Interest paid	1,877,785	2,059,281
	1,649,095	2,049,415

d Cash flows from Investing Activities

	2022/23	2021/22
	£	£
Purchase of PP&E, investment property and intangible assets	(10,904,368)	(5,123,544)
Purchase of Short Term Investments (not considered to be cash equivalents)	-	-
Purchase of Long Term Investments	-	-
Other Payments for Investing Activities	-	-
Proceeds from the sale of PP&E, investment property and intangible assets	957,067	777,350
Proceeds from Short Term Investments (not considered to be cash equivalents)	-	-
Proceeds from Long Term Investments	-	-
Capital Grants and Contributions Received	1,874,780	4,672,615
Other Receipts from Investing Activities	-	-
Net Cash flows from Investing Activities	(8,072,521)	326,421

e Cash flows from Financing Activities

	2022/23	2021/22
	£	£
Cash Receipts from Short and Long Term Borrowing	-	-
Other Receipts from Financing Activities	-	-
Cash payments for the reduction of the outstanding liability relating to a lease and on-Balance Sheet PFI contracts	-	-
Repayment of Short and Long Term Borrowing	(10,342,321)	(4,416,318)
Other payments for Financing Activities	-	-
Net Cash flows from Financing Activities	(10,342,321)	(4,416,318)

26 Usable Reserves**a Capital Receipts Reserve**

These are capital receipts which have originated primarily from the sale of assets which have not yet been used to finance capital expenditure.

The Capital Receipts Reserve is credited with the proceeds from fixed asset sales and other monies defined by statute as capital receipts. These are originally credited to the Comprehensive Income and Expenditure Statement as part of the gain/loss on disposal and posted out via the Movement in Reserves Statement to the Capital Receipts Reserve. The reserve is written down when resources are applied to finance new capital expenditure or set aside to reduce an authority's capital financing requirement (or used for other purposes permitted by statute).

Capital Receipts Reserve	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		-	-
Movement			
Disposal of Non-Current Assets/Capital Sales		957,067	777,350
Capital Receipts used to finance capital expenditure	3, 11	(957,067)	(777,350)
At 31 March		-	-

b Capital Fund

This fund was established under section 56 of the Local Government Act (NI) 1972, however this section of the act was repealed under the Local Government Finance Act (Northern Ireland) 2011.

Capital Fund	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		15,000,000	-
Transfers between statutory & other reserves & the General Fund		-	15,000,000
At 31 March		15,000,000	15,000,000

c Other Balances & Reserves

Other Balances & Reserves	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		9,494,065	8,902,362
Transfers between statutory & other reserves & the General Fund	4b	805,907	808,275
Transfers between Reserves & CAA to finance capital expenditure	12	(654,796)	(216,572)
At 31 March		9,645,176	9,494,065

(i). Election Reserve - this reserve is used to equalise (smooth) the cost of elections by building up a fund to cover the costs of future elections by making contributions, as and when required, to the reserve. The balance at 31/3/23 is £489,500 (31/3/22 £400,000).

(ii). Covid Funding Reserve - the Department for Communities allocated funding to Councils to alleviate the impact of exceptional losses and costs incurred as a consequence of Covid-19 and latterly the cost-of-living crisis. This reserve was created to ring-fence the unspent funding. The balance at 31/3/23 is £554,397 (31/3/22 £1,753,397).

(iii). Covid Support Grants Reserve - the Department for Communities issued a range of Covid support grants during the year ended 31st March 2021 for Revitalisation and during the two years ended 31st March 2022 for Community Support. This reserve was created to ring-fence the unspent funding. The balance at 31/3/23 is £32,956 (31/3/22 £163,576).

(iv). Covid Revitalisation Reserve - this reserve has been created to assist with the revitalisation of the District post-Covid. The balance at 31/3/23 is £978,804 (31/3/22 £1,412,091).

(v). Economic Recovery Reserve - this reserve has been created to assist with the economic recovery of the District post-Covid. The balance at 31/3/23 is £2,250,000 (31/3/22 £2,250,000).

(vi), Covid Recovery Small Settlements Regeneration Reserve - the Department for Communities issued funding towards the Council's Covid Recovery Small Settlements Regeneration Programme in March 2022 and again in March 2023. The balance at 31/3/23 is £3,529,942 (31/3/22 £3,515,000).

(vii), Hardship Funding Reserve - the Department for Communities issued funding to the Council in March 2023 to provide financial support to the most vulnerable in the district. The balance at 31/3/23 is £382,883 (31/3/22 £Nil).

(viii), Future Rate Pressure Reserve - this reserve has been created to alleviate future Rate pressures. The balance at 31/3/23 is £1,426,693 (31/3/22 £Nil).

c General Fund

This reserve shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from District Rates. Councils raise rates to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

General Fund	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		11,150,134	19,228,267
Applied Capital Grants	10, 12	(2,023,255)	(4,237,051)
Unapplied Capital Grants received in year		-	-
Direct Revenue Financing	4, 12	-	-
Depreciation and Impairment adjustment	4	8,116,142	5,572,992
Statutory Provision for financing Capital Investment	4	(4,207,000)	(4,493,000)
Net Revenue expenditure funded from capital under statute	4, 12	1,257,144	3,249,026
Surplus/(Deficit) on the Provision of Services	CIES	(11,080,608)	(1,653,515)
Transfers between Statutory and Other Reserves and the General Fund	4	(805,907)	(15,808,275)
Net movements on Pension Reserve	4, 21	8,543,000	9,542,000
Disposal of Fixed Assets/Capital Sales	3, 4, 11, 23	501,780	(141,792)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements	27d	36,833	137,708
Other Movements	27e	(392,091)	(246,226)
At 31 March		11,096,172	11,150,134

27 Unuseable Reserves

a Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for the acquisition, construction or enhancement of those assets under statutory provisions.

The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement, with reconciling postings from the Revaluation Reserve to convert fair value figures to an historic cost basis.

The account is credited with the amounts set aside by the Council as finance for the costs of acquisition, construction and subsequent costs.

The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Council.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2008, the date that the Revaluation Reserve was created to hold such gains.

Capital Adjustment Account	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		44,288,017	41,797,916
Applied Capital Grants	10, 12	2,023,255	4,237,051
Unapplied Capital Grants transferred to CAA in year		-	-
Direct Revenue Financing	4, 12	-	-
Depreciation & Impairment adjustment	11	(8,116,142)	(5,572,992)
Statutory Provision for financing Capital Investment	4, 12	4,207,000	4,493,000
Net Revenue expenditure funded from Capital under statute	4, 12	(1,257,144)	(3,249,026)
Disposal of Fixed Assets/ Capital Sales	4, 11	(1,458,847)	(635,558)
Capital Receipts used to finance capital expenditure	4, 12	957,067	777,350
Other Movements	27b	2,500,789	2,223,704
Transfers between Reserves and CAA to finance capital expenditure	12	654,794	216,572
At 31 March		43,798,791	44,288,017

b Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment and Intangible Assets. The reserve is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2008, the date the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

The purpose of this account is to build up a balance based on the revaluation (upwards or downwards) of individual assets. All such revaluations (excluding impairment losses that have been debited to Surplus/(Deficit) on the Provision of Services are mirrored in Other Comprehensive Income and Expenditure. It is a fundamental principle of this account that it never becomes negative. If an asset was held at current value when derecognised, the balance held on the Revaluation Reserve is written off to the Capital Adjustment Account.

Revaluation Reserve	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		59,738,922	53,993,812
Revaluation & Impairment	11	10,282,873	7,968,814
Other Movements	27a	(2,500,789)	(2,223,704)
At 31 March		67,521,006	59,738,922

c Pension Reserve

Pension Reserve	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		(54,255,000)	(69,362,000)
Net Movements on Pension Reserve	4, 21	(8,543,000)	(9,542,000)
Revaluation & Impairment	21	67,030,000	24,649,000
At 31 March		4,232,000	(54,255,000)

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs

d Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year e.g. staff annual leave entitlement carried forward at the end of the financial year. Statutory arrangements are expected to require that the impact on the General Fund is neutralised by transfers to or from this Accumulated Absences Account

Accumulated Absences Account	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		(617,371)	(479,663)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		(36,833)	(137,708)
At 31 March		(654,204)	(617,371)

e Provisions Discount Rate Reserve

The Provisions Discount Rate Reserve covers the arrangement, put in place by the Department under its amendment to the 2017/18 accounts direction (see DfC circular 17/18), to allow for mitigation of the costs not allowed for by Councils who had adopted the HM Treasury Central Government discount rate for long-term provisions such as landfill costs.

Subject to agreement with the Department, this arrangement allows a council to spread the cost of the impact of discount rate changes over an agreed period.

Provisions Discount Rate Reserve	Notes	31/03/2023	31/03/2022
		£	£
At 1 April		(886,628)	(1,132,854)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		392,091	246,226
Other Movements		-	-
At 31 March		(494,537)	(886,628)

28 Significant Trading Operations

The Council considers its only significant trading operation to be the provision of car parking facilities. The results for this are disclosed in Note 2, namely Income of £591,459 and costs of £401,265.

In deciding whether a trading operation is significant the Council takes both financial and non-financial criteria into account.

Financial criteria taken into account in deciding whether trading operations are significant to the Council are:

- the magnitude of each individual trading operation's turnover.

Non-financial criteria taken into account in deciding whether trading operations are significant to the Council are:

- the importance of each individual trading operation to demonstrating the achievement of Council targets and improving performance.
- the exposure of the Council to service reputational loss risk by providing the service
- whether the provision of the service is likely to be of interest to the Council's key stakeholders and their needs.

29 Agency Services

1. Newry BID Company Ltd - Business Improvement Districts (BIDs) were an initiative established through the Department for Communities which allow town centres to establish action plans to bring forward additional initiatives, services and projects under a BID plan. Rate paying businesses within the defined BID area then vote whether to accept the plan or not. If the BID is approved by a majority of the ballot received an additional BID levy is then invoiced to all businesses within the BID area to implement the agreed plan. The Council provides invoicing and debt collection services to Newry BID Company Ltd. During the year the Council raised invoices on behalf of the company amounting to £317,671 (2021/22 £356,435). Payments were made to the company of £272,000 (2021/22 £215,000). The company also reimburses the Council's reasonable charges and expenses which amounted to £5,739 (2021/22 £6,067) for the financial year under review. The balance outstanding from the BID company's debtors amounted to £442,560 at 31st March 2023 (31/3/22 £436,734). This resulted in a net amount of debt held by the Council on behalf of the company at 31st March 2023 of £89,489 (31/3/22 £62,270), this balance is included in Short Term Creditors. No transactions other than the charges noted previously have been reflected in the Comprehensive Income and Expenditure Statement.

2. C.A.N.N. is the abbreviation for Collaborative Action for the Natura Network. The Group consists of eleven project partners. Agri-Food and Biosciences Institute, Argyll and the Isles Coast and Countryside Trust, Armagh City, Banbridge and Craigavon Borough Council, East Border Region Ltd, Golden Eagle Trust, Institute of Technology Sligo, Monaghan County Council, Newry, Mourne and Down District Council, Scottish Natural Heritage, Ulster University and the Ulster Wildlife Trust. The project is funded by the Special EU Programmes Body (SEUPB). Newry Mourne and Down District Council (NMDDC) are the lead partners where they pay the salaries of employees and invoices. Claims for the project partners are made by the individual organisations to SEUPB. The funding for all partners is paid into NMDDC's bank account. The Council subsequently pays this funding to the project partners. During this current year NMDDC received €861,300 (2021/22 €1,196,635) of grants from SEUPB on behalf of the ten project partners and paid €840,926 (2021/22 €1,196,635) to the project partners. These transactions are not reflected in the Council's Revenue accounts. The balance owing to the other project partners at 31st March 2023 was €20,374 (31/3/22 €Nil).

3. Full Fibre Northern Ireland (FFNI) is a consortium of all ten Councils in NI outside of Belfast and the Business Services Organisation. The Consortium has been awarded £23m from the Department for Digital, Culture, Media and Sports (DCMS) to implement a new collaborative programme to drive greater investment in fibre and digital infrastructure across Northern Ireland. The Consortium's phased delivery programme will initially manage two DCMS funded programmes - Local Full Fibre Network (LFFN) and Rural Gigabit Connectivity (RGC). The DCMS funding delivered full fibre to 887 sites across the whole of Northern Ireland, which includes Council buildings, community centres, GP surgeries, ambulance stations and fire stations by December 2021 using the 'Public Sector Anchor Tenancy' approach. Project implementation closed in March 2022 with all funding having been drawn down.

FFNI has been established to manage the delivery of further digital infrastructure initiatives and digital programmes ensuring a vital link for future programmes at local authority level.

In December 2022, the FFNI Steering Group agreed that the consortium should host a new project - the Digital Transformation Flexible Fund (DTFF). This project is currently moving through government departments at OBC level and if successful will secure capital funding for grants to SMEs from the Complementary Fund, DAERA and Derry and Strabane District Council Growth Deal. Similar to the DCMS projects previously delivered, Councils making up the FFNI Consortium will fund the revenue costs to operate the FFNI Programme.

During the financial year the cost to the Council was £65,328 (2021/22 £1.095m) which was fully funded. Creditors of £Nil (31/3/22 £5.5m), Receipts in Advance of £Nil (2021/22 £29k) and Debtors of £Nil (31/3/22 £6.3m) are included in the accounts at 31 March 2023.

30 Related Party Transactions

167

A Related Party Transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party Transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the Council or the Government of which it forms part. A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the Council and Trade Unions in the course of their normal dealings with the Council.

Transactions with related parties not disclosed elsewhere in these financial statements are set out below, where a description of the nature, the amount of the transaction and the amount of the outstanding balance is as follows. Related party relationships where control exists should be disclosed irrespective of whether there have been transactions between the related parties.

Members of the council have direct control over the council's financing and operating policies. The total of members' allowances paid in 2022/23 is shown in Note 7. During 2022/23, works and services to the value of £600,003 (2021/22 £3,471,519) were commissioned from companies in which individual members and senior officers had an interest. The main recipient within this total was Maume Heritage Trust £408,434 (2021/22 MHT £309,950 and also Arc 21 see below).

In addition, a former director of the Council is now Comptroller & Auditor General with NI Audit Office (left Council employment on 31st July 2022). The audit fees are disclosed at Note 5b.

The Council paid grants of £220,136 (2021/22 £64,906) to a number of organisations in which Councillors and senior officers had an interest. All payments were made with proper consideration of declaration of interests.

The Council incurred expenditure of £593,927 (2021/22 £435,041) to other councils of which £52,630 (31/3/22 £130,111) was outstanding as at 31st March 2023.

The Council has recorded income of £687,817 (2021/22 £517,999) from other councils of which £184,726 (31/3/22 £60,307) was outstanding as at 31st March 2023.

Arc 21, a joint committee organisation, is a waste management group in Northern Ireland representing Councils in the east of the province. The Council's contribution in the current year was £156,287 (2021/22 £153,037). The Council paid an additional £2,810,089 (2021/22 £2,848,827) to Arc 21 for various services provided during the year including the use of the Material Recycling Facility and received income of £252,603 (2021/22 £257,540).

31 Events after the reporting period

The Statement of Accounts was authorised for issue by [xxx] on XX September 2023. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2023, the figures in the financial statements have been adjusted in all material respects to reflect the impact of this information.

32 Date of authorisation for issue

The Chief Financial Officer authorised these financial statements for issue on XX September 2023

Report to:	Audit Committee
Date of Meeting:	21 September 2023
Subject:	Assessment of Performance 2022-23
Reporting Officer (Including Job Title):	Gerard Byrne – Assistant Director: Finance & Performance
Contact Officer (Including Job Title):	Catherine Hughes – Acting Head of Performance and Improvement

Confirm how this Report should be treated by placing an x in either:-

	For decision	For noting only	X
1.0	Purpose and Background		
1.1	<p>Part 12 of the Local Government Act (NI) 2014 requires District Councils to put in place arrangements to secure continuous improvement in the exercise of their functions. Through the Act, the Council has a statutory requirement to produce and publish an Assessment of Performance before 30 September each year. The legislation states that the Assessment of Performance must outline the Council's progress in relation to the General Duty of Improvement, as well as planned improvements against the previous year's:</p> <ul style="list-style-type: none"> • Performance improvement objectives • Statutory performance indicators and standards for economic development, planning and waste management • Self imposed performance indicators <p>The Assessment of Performance 2022-23 was considered and approved by the Strategy, Policy and Resources Committee on 14 September 2023.</p>		
2.0	Key issues		
2.1	<p>The Assessment of Performance 2022-23 is attached at Appendix 1 and therefore provides an overview of the:</p> <ul style="list-style-type: none"> • Council's progress in meeting the General Duty of Improvement • Achieving the 'measures of success' within the Corporate Plan 2021-23 • Achieving the 'measures of success' within the Performance Improvement Plan 2022-22 • Meeting the statutory performance indicators and standards for economic development, planning and waste management <p>Where possible, performance has been tracked against set targets, trends over time and compared with other local authorities across Northern Ireland. It should however be noted that comparisons with previous years should be considered within the context of the COVID-19 pandemic and the subsequent impact on Council service provision. Progress has also been aligned to the outcomes within the Community Plan for Newry, Mourne and Down and reported accordingly throughout the Assessment of Performance.</p>		
2.2	<p>Each year, the Council produces the user friendly, accessible document 'Our Performance Looking Back Going Forward', which summarises the retrospective Assessment of</p>		

	Performance and forward-looking Performance Improvement Plan. This document is attached at Appendix 2 .
2.3	<p>There is a statutory requirement to publish the Assessment of Performance 2022-23 on the Council's website by 30 September 2023. The Assessment of Performance will form a key part of the Performance Audit and Assessment which is carried out by the NIAO, and focuses on the following six themes, using a compliance based approach:</p> <ul style="list-style-type: none"> • General duty to improve • Improvement objectives • Consultation on improvement duties • The Improvement Plan • Collection of information relating to performance • Use and publication of performance information <p>Through the Performance Audit and Assessment, the NIAO will determine how effective and robust the Council's performance management arrangements are, as well as the Council's likelihood to comply with the duty to make arrangements to secure continuous improvement in future years.</p>
3.0	Recommendations
3.1	<p>To note:</p> <ul style="list-style-type: none"> • The Assessment of Performance 2022-23, including the summary document 'Our Performance Looking Back Going Forward'
4.0	Resource implications
4.1	The cost of the design of the summary document 'Our Performance Looking Back Going Forward' is £390.00 and is funded through the existing Performance and Improvement budget.
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<p><i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i></p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p><i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p>

	<p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>
5.3	<p>Proposal initiating consultation</p> <p>Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves <input type="checkbox"/></p> <p>Consultation period will be 12 weeks <input type="checkbox"/></p> <p>Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/></p> <p><i>Rationale:</i> Consultation not required.</p>
6.0	<p>Due regard to Rural Needs (please tick all that apply)</p>
6.1	<p>Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>Rural Needs Impact Assessment completed <input type="checkbox"/></p>
7.0	<p>Appendices</p> <p>Appendix 1: Assessment of Performance 2022-23 Appendix 2: Our Performance Looking Back Going Forward</p>
8.0	<p>Background Documents</p> <ul style="list-style-type: none"> • Local Government Act (NI) 2014 (Part 12) • Performance Improvement Plan 2023-24 • Corporate Plan 2021-23

Newry, Mourne and Down District Council

Assessment of Performance 2022-23



Contents

	Page
Overall Assessment of Performance	3
Introduction	4
Performance at a Glance	7
Our District Our Organisation Our Performance	8
A Snapshot of 2022-23	9
General Duty of Improvement	11
All people in Newry, Mourne and Down enjoy good health and wellbeing	15
All people from Newry, Mourne and Down benefit from prosperous communities	23
All people in Newry, Mourne and Down benefit from a clean, quality and sustainable environment	42
All people in Newry, Mourne and Down live in respectful, safe and vibrant communities	52
Corporate Plan 2021-23: Self Imposed Performance Indicators	58
Appendix 1: Progress against the Proposals for Improvement	70
Appendix 2: The Golden Thread	79

Overall Assessment of Performance 2022-23

The past year has been another challenging year for us all in the district with continued recovery from COVID-19 and the cost of living crisis affecting everyone's life, both at home and at work.

The Council has worked tirelessly to deliver services and ensure they were delivered seamlessly for residents across our district. Our residents and visitors continued to reconnect with the natural beauty of the District as we recorded over 226,000 visits to Warrenpoint Municipal Park and over 225,000 recorded visits to the Council's 10 community trails. We retained blue flag accreditation for our beaches, supported 39 community clean ups and issued more fixed penalty notices to address environmental crime.

We continued to progress and achieve a number of key priorities, in particular the Belfast Region City Deal, encompassing the Mourne Mountain Gateway project, Newry City Regeneration project and the development of the Southern Relief Road. Our Digital Programme of Investment will play a critical role in contributing to economic inclusion and sustainable growth, creating skills and employment for a digital future.

However, whilst much has been achieved, there is still more to do. We recognise where we need to improve and are committed to delivering further improvements e.g., There has been a significant increase in people engaged in targeted health programmes, however there has been a slight decline in recycling, and longer processing times for local and major planning applications. We will continue to focus on what matters most to you - improving the quality of our leisure facilities and services, growing the local economy, improving the cleanliness of our District, improving our sustainability and reducing our impacts in relation to climate change, and improving the performance of our Planning Service.

As we look forward to 2023-24, we will continue to bring more opportunities as our ambition remains for Newry, Mourne and Down to be one of the best places to live, work, invest in and visit.

Introduction

Part 12 of the Local Government (NI) Act 2014 sets out a General Duty of Improvement for local government, whereby all District Councils must put in place arrangements to secure continuous improvement in the exercise of their functions. As part of the Act, District Councils are required to:

- Produce and publish an annual Performance Improvement Plan, setting out the performance improvement objectives, which should be aligned to the Community Plan. It should however be noted that, in response to the COVID-19 pandemic, Councils were not required to publish a Performance Improvement Plan 2020-21.
- Produce and publish an annual Assessment of Performance, outlining the arrangements to secure continuous improvement, demonstrating whether planned improvements have been achieved, analysing year on year performance trends and comparisons with the performance of other Councils, where possible.

The Assessment of Performance 2022-23 provides an overview of Newry, Mourne and Down District Council's progress in delivering the following:

General Duty of Improvement

As set out in the Local Government (NI) Act 2014

Performance Improvement Objectives

In the absence of published performance improvement objectives 2020-21 and the impact of COVID-19 during 2021-22, all of the draft performance improvement objectives 2021-22 were carried forward to 2022-23, enabling the Council to use this Assessment of Performance to further establish a baseline and trends to monitor and report progress against the majority of the 'measures of success' which underpin the performance improvement objectives 2022-23.

1. We will encourage local people to lead healthy and active lives by improving the quality of our parks and open spaces
2. We will grow the economy by supporting local businesses and creating new jobs
3. We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents
4. We will build the capacity of local communities through the Financial Assistance Scheme
5. We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

Statutory Performance Indicators and Standards

As set out in the Local Government (Performance Indicators and Standards) Order (Northern Ireland) 2015:

- The number of jobs promoted through business start-up activity
- The average processing time of major planning applications

- The average processing time of local planning applications
- The percentage of planning enforcement cases processed within 39 weeks
- The percentage of household waste collected by District Councils that is sent for recycling (including waste prepared for reuse)
- The amount (tonnage) of biodegradable Local Authority Collected Municipal Waste that is landfilled
- The amount (tonnage) of Local Authority Collected Municipal Waste arisings

Self Imposed Performance Indicators

The Council has developed a baseline to monitor and report progress against the 'measures of success' which are set out in the Corporate Plan 2021-23.

Corporate Objective	Measure of Success
Invest in and support new and growing businesses, job creation and employment skills	Number of jobs created and businesses supported through Council programmes
	Number of jobs promoted through business start-up activity
	Amount of investment secured by Council
Continue to improve the health and wellbeing of everyone in the District and reduce health inequalities	Number of people participating in targeted health programmes
	Attendance at free play sessions
	Number of attendances at Council indoor leisure facilities
Enhance, protect and promote our environment	Level of street cleanliness across the District (Keep Northern Ireland Beautiful Street Cleanliness Index)
	65% of municipal waste recycled by 2030
	Level of compliance with Sustainable Development Duty
Support sustainable forms of tourism which value our environment and cultural heritage	Increased visitor spend
	Increased overnight stays
	Increased visitor satisfaction
Enable and support people to engage in inclusive and diverse activities in their communities	Percentage of residents who agree that their local area is a place where people from different backgrounds get on well together
	Percentage of residents who agree that the Council consults with and listens to the views of local people
	Percentage of residents who feel they can have a say on how services are delivered in their local area
	Number and percentage of financial assistance projects funded and successfully delivered
Promote the revitalisation of our city, towns, villages and rural communities	Progress against key Belfast City Region Deal projects
	Number of public realm schemes delivered
	Increased business growth and employment

Provide accessible, high quality and integrated services through continuous improvement	Increased citizen satisfaction
	Compliance with the Duty of Improvement
Advocate with others for the benefit of all people of the District	Compliance with the duty of community planning / monitor delivery of outcomes with partners
	Percentage of residents who are satisfied with their local area as a place to live

Where possible, progress in delivering the 'measures of success' within the Performance Improvement Plan 2022-23 and Corporate Plan 2021-23 has been aligned to the Community Plan, in order to demonstrate how the Council is contributing to the achievement of community planning outcomes. The golden thread that exists between the Community Plan, Corporate Plan 2021-23 and Performance Improvement Plan 2022-23 is highlighted further in Appendix 2.

All people in Newry, Mourne and Down enjoy good health and wellbeing	
All people in Newry, Mourne and Down benefit from prosperous communities	
All people in Newry, Mourne and Down benefit from a clean, quality and sustainable environment	
All people in Newry, Mourne and Down live in respectful, safe and vibrant communities	

Progress has been tracked against targets, trends over time, and where possible, compared with the performance of local authorities across Northern Ireland, using the legend below. It should however be noted that comparisons with previous years should be considered within the context of the COVID-19 pandemic and the subsequent impact on Council service provision. The Assessment of Performance is instrumental in helping the Council to review progress and identify the key objectives and areas of improvement in the year ahead.

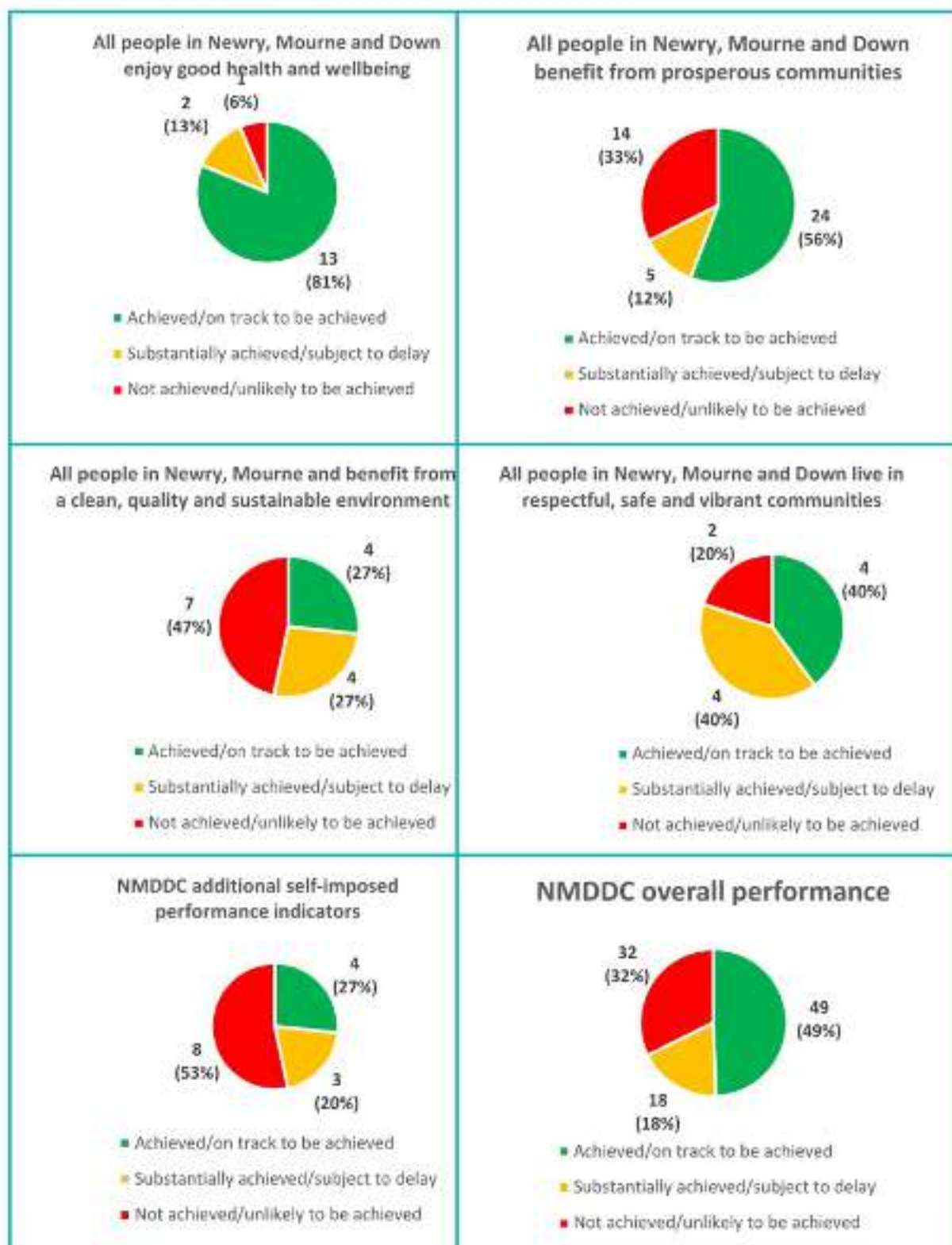
Legend

Status		Trend	
	Target or objective achieved / on track to be achieved		Performance has improved since the previous year
	Target or objective substantially achieved / likely to be achieved / subject to delay		Performance is similar to the previous year*
	Target or objective not achieved / unlikely to be achieved		Performance has declined since the previous year

*Where appropriate, a 10% variance when compared to the previous year's performance has been applied.

Performance at a Glance

The legend has been applied to the 'measures of success' within the Performance Improvement Plan 2022-23, and Corporate Plan 2021-23, in order to provide an overview of progress against the four community planning outcomes and overall performance of the Council.



*Where a 'measure of success' has been allocated a status and trend, both have been counted in the charts.

64 / 05

Our District, Our Organisation, Our Performance

District

- Population: 182,074
- Households: 68,398
- 7 District Electoral Areas
- 41 Elected Members
- 1,000+ employees
- 88% of residents are satisfied with the Council

Community

- Life expectancy: Male: 78.9 years / Female: 82.7 years
- Age Profile: 0-15 years: 22% / 65+ years: 17%
- 87% of residents agree that their local area is a place where people from different backgrounds get on well together
- 100% of residents feel safe during the day; 78% of residents feel safe after dark
- 113 Neighbourhood Watch Schemes
- 14,407 flood parcels delivered to vulnerable households
- €9.6m awarded through the Financial Assistance Scheme since 2015

Tourism

- Between 2019 and 2019, 15% increase in visitor numbers, to 516,201
- 21% increase in visitor spend, to €83.7m
- Three Areas of Outstanding Natural Beauty
- 5 'green flag' parks and 3 'blue flag' beaches

Health and Wellbeing

- 82% of residents feel they are in very good or good health
- 83% of residents are physically active at least once a week for 30mins
- 73.5% of customers are satisfied with the Council's leisure facilities
- 2714 recorded visits at community trails
- 226K recorded visits to Warrenpoint Municipal Park

Economy

- Employment rate (age 16 to 64): 68.5
- 9,175 VAT Registered Businesses
- 23% of the population aged 16 years and over have no qualifications
- 187 new jobs promoted through business start activity
- 358 businesses supported and 1,208 mentoring days delivered through economic development programmes

Environment

- Recycling is important to 91% of residents
- Top perceived problem for residents: Dog mess and fouling
- Recycling rate: 49.6%
- 360 community clean ups supported since 2018
- Second lowest level of waste to landfill across all NI Councils

Newry
Downpatrick




Newry Leisure Centre
NLC














Downpatrick Town Hall

Downpatrick Leisure Centre
DLCC

St Patrick's Mountaineering

A snapshot of 2022-23:

Performance Improvement Objective	Progress	Status Trend
 <p>We will encourage local people to lead healthy and active lives by improving the quality of our parks and open spaces</p>	79.8% increase in recorded attendances at Council leisure centres	△
	132% increase in recorded visits to Carlingford Lough Greenway	△
	A further 6% increase in recorded visits at Warrenpoint Municipal Park bringing the total recorded visits to 226,153 in 2022-23.	△
	6.6% increase in recorded visits at community trails	△
	3 'blue flag' beaches and 5 'green flag' parks	😊
	83% of visitors are satisfied with the Council's forest parks	😊
	2 new play parks built and 2 play parks upgraded	😊
 <p>We will grow the economy by supporting local businesses and creating new jobs</p>	187 new jobs promoted through business start activity	😊 ▽
	12 new social enterprise businesses supported and 12 new social enterprise jobs created	😊 ▷
	347 businesses supported and 187 jobs created through the 'NMD Growth', 'Digital Growth', 'Tender for Growth' and 'Sales Accelerator' programmes	😊 ▽
	Increase in the number of VAT and/or PAYE registered businesses, birth rate of new businesses and employee jobs	😊
	'Make it Local' campaign rolled out	😊
 <p>We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents</p>	110 fixed penalty notices issued and 91 paid	😞 ▷
	39 community clean ups supported	😞 ▽
	Decrease in the rate of recycling, to 49.6%*	😞 ▷
	Second lowest levels of waste sent to landfill across all NI Councils	😊 △
	10 'Live Here, Love Here' environmental projects supported	▽
	Anti-littering and responsible dog ownership campaigns rolled out	😊

 <p>We will build the capacity of local communities through the Financial Assistance Scheme</p>	£1.26m awarded to 366 projects across 22 thematic areas	
	67% of applications to the financial assistance scheme were successful	
	£524k awarded towards major and minor capital projects	
	49,347 volunteer hours recorded to deliver projects and 256,025 beneficiaries of the scheme	
	5 capacity building sessions delivered to 208 participants	
	99% of applicants are satisfied with the support received from the Programmes Unit	
 <p>We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme</p>	The Council received and decided on the highest number of planning applications across the 11 Councils, approving the second highest number of cases regionally.	
	The processing time for local planning applications increased from 18.8 weeks in 2021-22 to 21.6 weeks in 2022-23	
	The processing time for major planning applications increased from 44.3 weeks in 2021-22 to 89 weeks in 2022-23	
	The number of planning applications in the system for 12 months or more increased from 187 in 2021-22 to 228 in 2022-23	
	The number of enforcement cases in the system for 12 months or more has increased from 472 in 2021-22 to 503 2022-23.	

*The 2022-23 data in relation to the statutory performance indicators for waste management remains provisional, as the end of year validated data will be published by DAERA in Q3 2023-24.

General Duty of Improvement

The Council recognises improvement to mean activity that enhances the sustainable quality of life and environment for ratepayers and communities. During 2022-23, the Council continued to strengthen and embed the arrangements it has put in place to secure continuous improvement in the exercise of functions, in order to improve the quality of life for all local communities.

Following the Performance Audit and Assessment 2022-23, the Local Government Auditor concluded that:

Improvement planning and publication of improvement information

- The Council has discharged its duties in connection with (1) improvement planning and (2) publication of improvement information in accordance with section 92 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

Improvement assessment

- Councils continue to operate in a particularly challenging environment with continued focus on recovery from the Covid-19 pandemic, the current cost of living crisis, impacting both on performance and the way in which services are delivered. This changing landscape and refocusing of priorities has impacted my ability to rely on past trends in councils' performance to assess the likelihood of future compliance with Part 12 of the Act. In light of this, I am unable to reach an opinion on whether the Council is likely to discharge its duties under Part 12 of the Act and act in accordance with the Department for Communities' guidance sufficiently during 2022-23.

Arrangements to secure continuous improvement

The Council's Business Planning and Performance Management Framework drives and provides assurance that community planning outcomes, corporate priorities and performance improvement objectives are being delivered. By demonstrating the alignment that exists between the Community Plan, Corporate Plan, Performance Improvement Plan, Directorate Business Plans, Service Plans and Individual Performance, the framework provides a mechanism to manage performance at all levels of the organisation, and ensure the necessary steps are taken to secure continuous improvement in the exercise of functions.

Over the past seven years, the Council has continued to implement and embed the Business Planning and Performance Management Framework:

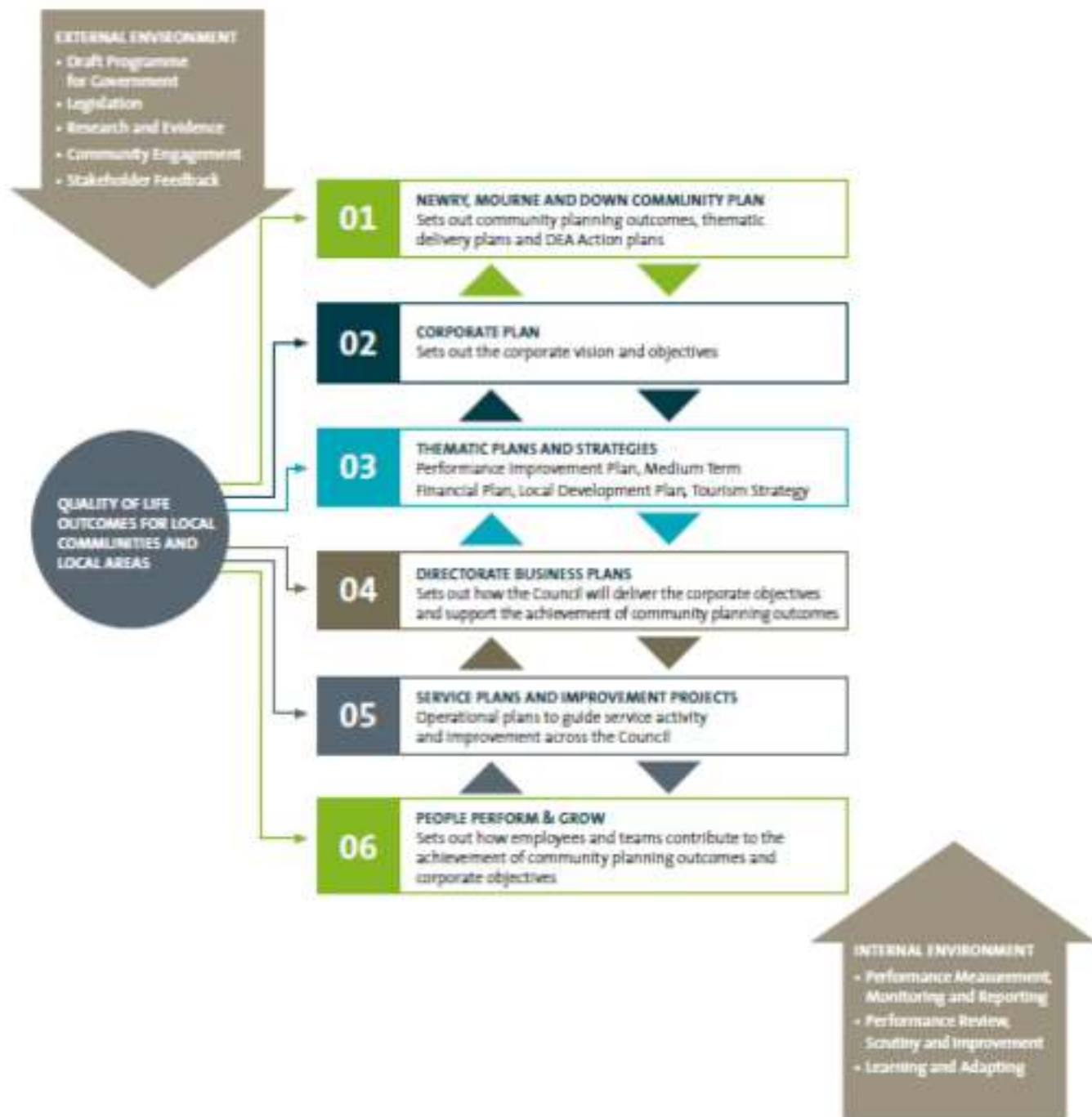
- The Council has developed and agreed integrated planning, monitoring and reporting cycles, which have been aligned to ensure everyone in the organisation is working towards shared objectives, with progress being monitored and reported on a regular basis. This integrated timeline of activity is outlined in the Business Planning and Performance Management Cycle.
- The governance arrangements at all levels of the Business Planning and Performance Management Framework continue to strengthen and embed, with

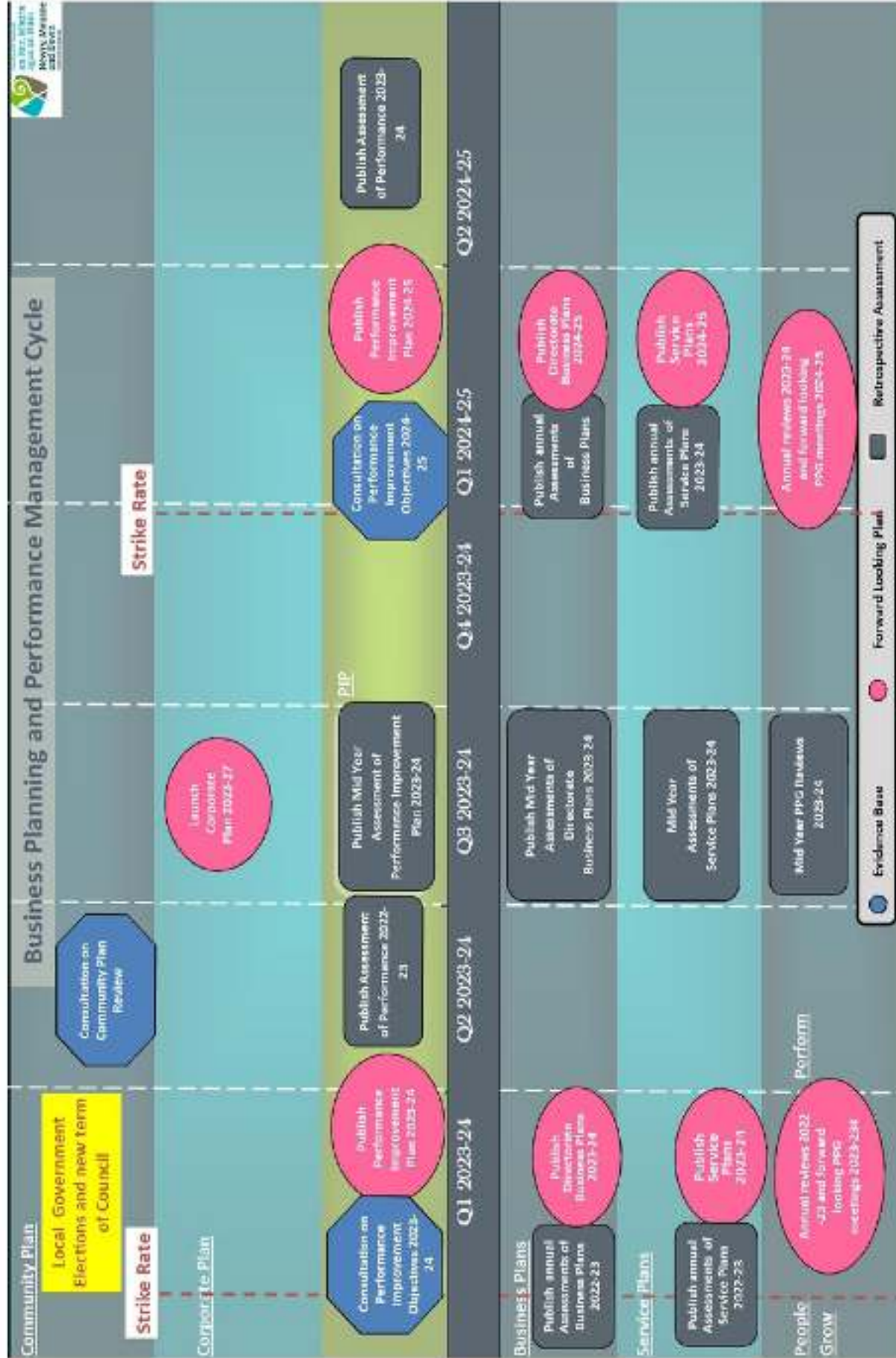
the delivery of the Performance Improvement Plan and Directorate Business Plans being monitored and reported to the Committees of Council and the Senior Management Team on a bi-annual and annual basis.

- A number of Directorates and departments also organised business and service planning sessions to engage officers in reviewing performance during 2022-23, setting direction in 2023-24 and communicating the objectives within the Corporate Plan.
- All departments produced Service Plans in 2022-23, outlining core operational activity and improvement activity which will support the achievement of the objectives within the Corporate Plan and Directorate Business Plans.
- Individual Performance has been progressed through the 'People Perform Grow' initiative, which seeks to link and align the contribution of employees with strategic objectives. All employees at tier five and above have had an opportunity to participate in People Perform Grow and performance management arrangements have been introduced to support and monitor the effective implementation and roll-out of People Perform Grow across the organisation. The effective implementation of People Perform Grow is monitored through the Corporate Performance Dashboard.
- Through the Corporate Performance Dashboard, progress continues to be monitored and reported against a suite of 18 key performance indicators on a quarterly basis to the Senior and Corporate Management Teams. The performance indicators are aligned to both the Corporate Plan and Corporate Risk Register.
- The Council continues to secure greater alignment across the business planning, performance and risk management arrangements, with the Corporate Risk Register being directly aligned to the Corporate Plan 2021-23 and Directorate Risk Registers being aligned to Directorate Business Plans.
- The Performance Improvement Plan demonstrates the Council's commitment to secure continuous improvement in the delivery of services, and the objectives seek to bring about improvement across the seven areas outlined in the Local Government Act (NI) 2014.
- The Council has also completed the second Residents Survey to identify and understand perceptions of the Council and the local area as a place to live. The findings from the survey build a robust and reliable evidence base to inform future Corporate Plans, PIP's and Directorate Business Plans ensuring the strategic direction of the organisation is focused on the needs and aspirations of residents.

Further information on the Council's arrangements to secure continuous improvement and progress in implementing the 'proposals for improvement', which have been put forward by the Northern Ireland Audit Office, is outlined in Appendix 1.

Business Planning and Performance Management Framework and Cycle








Community Planning Outcome

All people in Newry, Mourne and Down enjoy good health and wellbeing

Corporate Objective

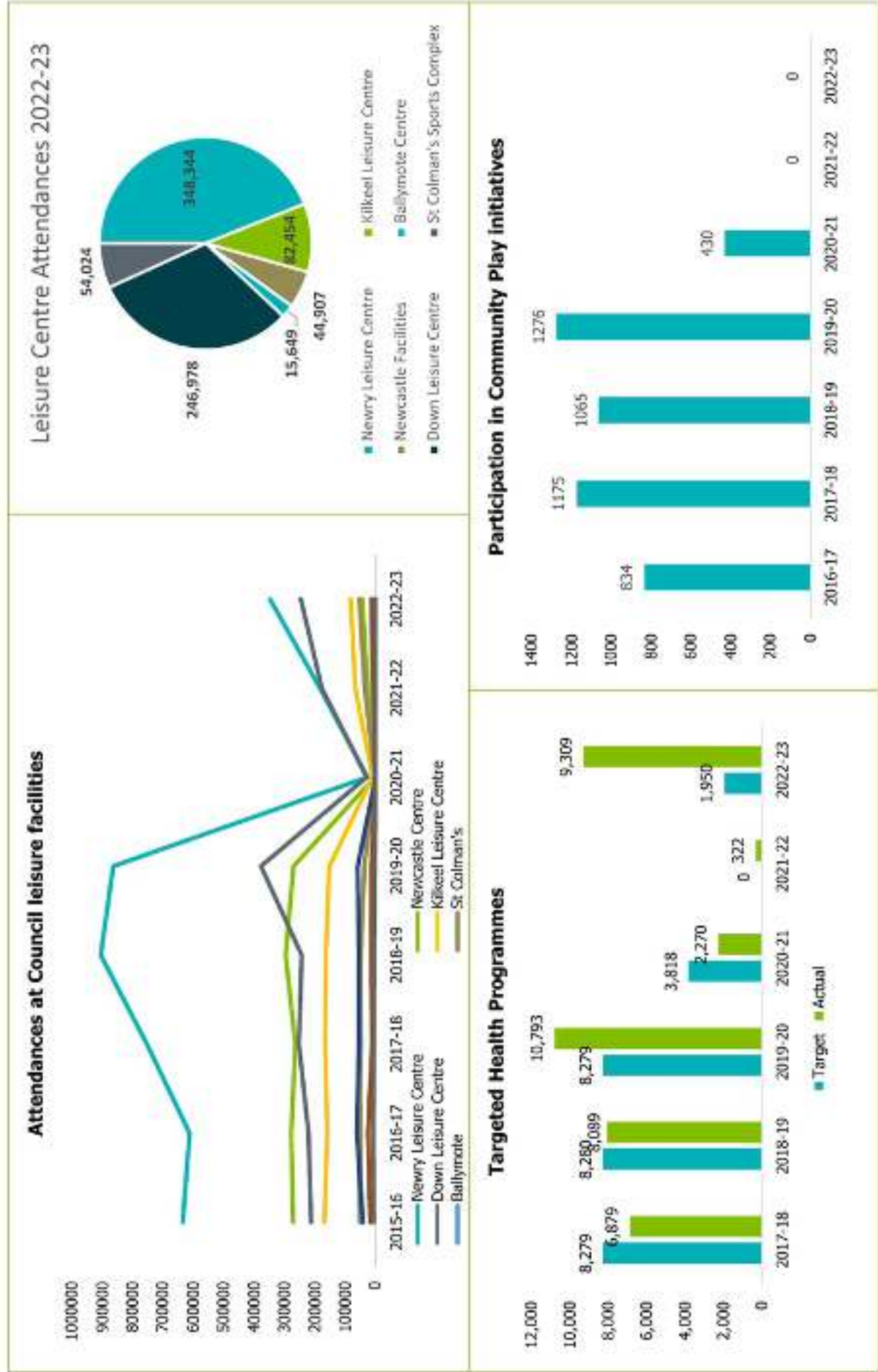
Continue to improve the health and wellbeing of everyone in the District and reduce health inequalities

Key Action	Status	Update
Promote healthier lifestyles, including increased physical activity levels, diet and emotional wellbeing.	😊	By Q3 2022-23 all Council leisure facilities were reopened but post COVID-19 challenges, including staffing resources restricted full opening in some facilities. Where possible however, when all restrictions were lifted, Council returned to providing the full compliment of leisure services. The Council engaged 9,309 participants in several physical activity programmes, including the Physical Activity Referral Scheme (PARS) which helps clients manage chronic health conditions, Macmillan Move More, which encourages clients to take part in physical activity during and after cancer treatment and NMD Be Active for Life which provides bespoke physical activity opportunities for people who are inactive and at risk of chronic illness. During the summer months 4,370 children and young people also took part in the Councils Summer Activity Programme.
Continue to implement the Leisure Facilities and Play Strategy for the District.	😊	The Council continued to implement the Sports Facility Strategy, delivering maintenance and upgrades at identified sites, including the commencement of a full refurbishment of Killeel Bowling Pavilion at an investment of £300,000. The Council also implemented the final phase of the Play Strategy 2017-22, opening two new playparks in Darragh Cross and Teconnaught with a final two upgrades at Kilmorey Park, Newry and Kitty's Road,

<p>Develop and implement a Sports Development and Open Spaces Strategy for the District.</p>		<p>Kilkeel. Across the life cycle of this strategy the Council has completed 6 new play parks, 22 upgrades, 11 consolidations and 10 transformations.</p> <p>The Open Spaces Strategy is being aligned to the wider Planning Departments' Open Space Strategy which is a statutory requirement by all Councils to complete as part of the Local Development Plan.</p> <p>A consultant has been appointed to develop the Sports Development Strategy (now called Physical Activity, Health, Wellbeing and Sports Development strategy) with consultation and engagement being carried out in 2023-24.</p> <p>The Multi Sports Hub review was completed in 2022-23 which allowed Council to establish a capital budget to support the future development of multi sports hubs across the District.</p>
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Measure of Success	2019-20		2020-21		2021-22		2022-23		Status Trend	Explanatory note
	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
<p>Number of people participating in targeted health programmes (Everybody Active 2020)</p>	8,279	10,793	3,818	2,270	-	322	1,950	9,309	 	<p>With the ending of the Everybody active programme in 2020, coupled with the COVID-19 pandemic and associated restrictions, participation in targeted health programmes decreased dramatically in 2021-22 to only 322 participants. This figure is also reflective of the vulnerability of those being targeted by these programmes. The lifting of all restrictions during Q1 of 2022-23 however, enabled, in particular, the 'Be Active for Life' programme to operate at full capacity which has seen an increase in participation in targeted health programmes by nearly 9,000 participants.</p>

Attendance at free play sessions	Target	Actual	Target	Actual	Target	Actual	Target	Actual	<p>Since 2016-17, 4,780 children and young people took part in community play initiatives across the District. Participation peaked in 2019-20 at 1,276 participants and has subsequently declined with no free play sessions offered in 2021-22 or 2022-23 due to budget constraints and the restrictions that related to the COVID-19 pandemic.</p> <p>Following the significant decrease in the number of attendances at Council leisure facilities during 2020-21 due to the closure of facilities during the COVID-19 pandemic and subsequent public health guidelines and social distancing restrictions, there was a 494% increase in the number of attendances between 2020-21 and 2021-22. Between 2021-22 and 2022-23 the number of people using Council leisure facilities has nearly doubled, increasing by 79.8%. Whilst this remains below pre-pandemic levels by 56% it does reflect the post Covid recovery that has been taking place across the Councils leisure facilities.</p>
		1,276	-	430	0	-	0	-	
Increase in the number of people using Council leisure facilities	Target	Actual	Target	Actual	Target	Actual	Target	Actual	<p>Following the significant decrease in the number of attendances at Council leisure facilities during 2020-21 due to the closure of facilities during the COVID-19 pandemic and subsequent public health guidelines and social distancing restrictions, there was a 494% increase in the number of attendances between 2020-21 and 2021-22. Between 2021-22 and 2022-23 the number of people using Council leisure facilities has nearly doubled, increasing by 79.8%. Whilst this remains below pre-pandemic levels by 56% it does reflect the post Covid recovery that has been taking place across the Councils leisure facilities.</p>
	1,678,140	1,818,040	1,922,131	75,296	447,095	-	-	803,868	



Performance Improvement Objective 1

We will encourage local people to lead healthy and active lives by improving the quality of our parks and open spaces

Supporting action	Status	Update
Continue to develop the district's bid to achieve UNESCO Global Geopark designation.		The Council achieved UNESCO Global Geopark designation for Mourne, Gullion, Strangford in May 2023.
Invest in new facilities at Kilbroney Park and Rostrevor Forest, Tyrella beach Delamont Country Park and Camlough Lake.		The Fallows Phase 2 is practically complete with waymarking and interpretation currently being implemented to assist the visitor experience. Planning permission has been approved for new visitor facilities at Tyrella beach and Council will be considering financial provision to deliver this in 2024. The outdoor performance and interpretive space at Slieve Gullion Forest Park is complete and the draft proposals for the viewpoint upgrade, walking trails and visitor information centre at Delamont Country Park are currently being finalised. A Planning application has been submitted for Trail development and enhancement at Delamont Country Park and the trails will be considered for funding opportunities. The Council upgraded the Amenity Building at the caravan/campsite at Castlewellan Forest Park with delivery of Castlewellan Heritage Lottery Fund ongoing. The funding has been secured to deliver a Recreational Hub Facility at Camlough Lake. The project development is progressing with detailed design and securing the necessary statutory approvals.
Explore options to install visitor counters at Delamont Country Park		Options are currently being explored, with procurement due to conclude in Q3 2023-24.

Retain five green flag and three green flag heritage accreditations for the Council's parks		The Council retained green flag accreditation for Kilbroney Park, Slieve Gullion Forest Park, Warrenpoint Municipal Park and Newry Canal and heritage accreditation for Warrenpoint Municipal Park. The Council achieved Green Flag accreditation for Castlewella Forest Park in 2023.
Retain blue flag accreditation for Cranfield, Murlough and Tyrella beaches.		The Council retained blue flag accreditation for Cranfield, Murlough and Tyrella beaches.
Build four new play parks and upgrade three existing play parks		The Council completed two new play parks at Darragh Cross and Teconnaught and two upgrades at Kilmorey Park, Newry and Killys Road, Killeel. These were the final four projects from the Council's play strategy 2017-2022. Across the life cycle of this strategy the Council has completed 6 new play parks, 22 upgrades, 11 consolidations and 10 transformations.
Identify new community trails to develop in future years		In partnership with Outdoor Recreation Northern Ireland (ORNI), the Council developed a prioritisation plan for community trails as well as a Beach access framework and review of sea swimming at Newcastle Harbour. Council secured planning permission for a new community trail at Corry Wood and an extension at Drumkeeragh Car Park along with continuing to progress 4 new community trails to shovel ready stage.
Promote good visitor management across all Council parks and open spaces.		The Council continued to work with partner agencies to deliver a Social Sustainability campaign which focused on good visitor management by encouraging people to be mindful of their surroundings and consider the impact of their actions on others. This included the #LeaveNoTrace campaign which promoted 7 handy tips to preserve the local area and respect the natural environment.

Measure of success	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Status Trend	Explanatory note
Number of recorded visits at:							
Kilbroney Park	453,704	454,848	584,148	915,500	Data unavailable		A pilot on visitor counters across the Council's largest parks concluded with data unavailable for 2022-23. Trends however in outdoor visitors continues to grow. Options are currently being explored, with procurement for new visitor counters due to conclude in Q3 2023-24.
Slieve Gullion Forest Park	253,376	366,444	183,712	462,240	Data unavailable		
Carlingford Lough Greenway	40,219	73,138	47,005	35,021	81,279	△	During 2022-23, 81,279 visits were recorded for the Carlingford Lough Greenway. This represents a 132% increase when compared to 2021-22 and the highest numbers recorded to date.
Warrenpoint Municipal Park	-	205,126	119,600	212,694	226,153	△	
Community trails*	46,044	57,849	96,563	211,718	225,795	😊△	During 2022-23, the Council recorded 225,795 visits to 10 community trails with 13% recorded at Tievnadarragh and 12% at Glasswater Wood Trails. This represents an overall increase of 7% when compared to 2021-22.
Number of parks with green flag accreditation	3	3	4	5	5	😊△	In 2022-23, the Council received five green flags for Kilbroney Park, Slieve Gullion Forest Park, Warrenpoint Municipal Park, Delamont Country Park and Newry Canal, including three green flag heritage accreditations for Warrenpoint Municipal Park, Newry Canal and Castlewellan Forest Park
Number of parks with green flag heritage accreditation	-	-	1	2	3	😊△	
Number of beaches with	3	3	2	3	3	😊	The three Council run beaches of Cranfield Bay, Murlough and Tyrella were also awarded blue flag accreditation in 2022-23.






Community Planning Outcome



All people in Newry, Mourne and Down benefit from prosperous communities

Corporate Objective

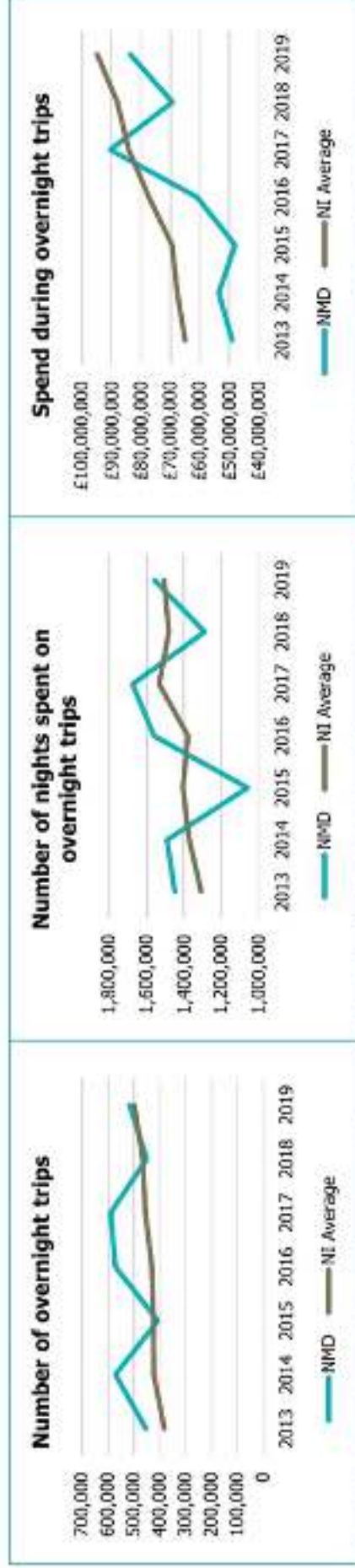
Support sustainable forms of tourism which value our environment and cultural heritage

Key action	Status	Update
Develop the tourism proposition for the district in line with Tourism NI's Experience Brand.		<p>The Council continued to deliver the current Tourism Strategy for Newry, Mourne and Down and completed the development of the new Tourism Strategy 2023-28, which will include a central theme of Sustainable Tourism Growth. This draft Tourism Strategy will now be issued for a 12 week consultation.</p> <p>The Council engaged in a new facilitated programme to work with the Outdoor Adventure sector and have engaged 18 businesses across the District within the Programme, which will seek to support the business and develop new visitor experiences.</p>
Work with Tourism NI, Tourism Ireland, government departments, and the private sector to grow the economic impact of the tourism industry and to address barriers to growth.		<p>Engagement with tourism and hospitality businesses continued during 2022 -23, through business cluster groups, regular industry updates and stakeholder engagement with industry associations. The Council is also working in partnership with tourism businesses, landowners and central Government stakeholders to address long-term sustainability issues in the Mourne Mountains.</p>

Invest in major tourism capital projects that will attract international visitors to NI and the district.		Progress continues on the delivery of capital projects at key tourism sites across the District, including Castlewellan Forest Park, Delamont Country Park, Camlough Lake, and Kilbroney Forest Park. The Outline Business Case and grant funding for the Mourne Gateway project has been approved, as part of the Belfast Region City Deal appraisal process. The next stage of project development will be the development of project design and Full Business Case.
Implement a Sustainable Tourism Growth Plan to ensure responsible development of our tourism offering with respect to environmental, social and economic considerations.		Sustainable Tourism Growth will be a central theme in the new Tourism Strategy 2023-28. The Geopark masterplan has been developed with key actions around Sustainable Tourism development and the bid for UNESCO Global Geopark Status for Mourne Gullion Strangford has been achieved. A suite of resources has been made available online for seven field sites within the aspiring UNESCO Global Geopark, with accompanying virtual tours of Camlough, Cranfield and Ballyhorgan to facilitate outdoor education.
Continue to develop the district's bid to achieve the UNESCO Global Geopark designation by summer 2021.		The Council achieved UNESCO Global Geopark designation for Mourne, Gullion, Strangford in May 2023.

Measure of Success	2015	2016	2017	2018	2019	Trend	Explanatory Note
Increased overnights stays	406,302	571,054	589,581	449,953	516,203		Between 2015 and 2019, the number of overnight trips in the District increased by 27%, including an increase of 14.7% between 2018 and 2019. Newry, Mourne and Down accounts for 9.4% of all overnight trips in Northern Ireland, and since 2015, the average number of nights spent in Newry, Mourne and Down also increased by 47.1% to 1,559,810 nights. The average overnight trip per visitor has therefore increased from 2.6 in 2015 to 3 in 2019.
Increased visitor spend	£48,071,493	£60,934,823	£90,432,246	£69,345,336	£83,671,689		Between 2015 and 2019, visitor spend in Newry, Mourne and Down increased by 74%, including a 20.7% increase between 2018 and 2019, which equates to an overall

Measure of Success	2017	2018	2019	2020	2021	Trend
	Increased visitor satisfaction	-	-	-	-	Satisfaction with Parks 83% (Baseline) Satisfaction with Beaches 67% (Baseline)






*Since 2019 tourism estimates have not yet been published by the NI Statistics and Research Agency (NISRA) and this report reflects the 2019 Local Government District (LGD) tourism data. NISRA has confirmed that the tourism estimates should not be used on a year on year comparison basis, and should be used as a trend analysis, alongside other local tourism information.

Corporate Objective


Invest in and support new and growing businesses, job creation and employment skills



Key action	Status	Through the CIO Update
Provide a programme of support that will increase growth and investment for new and established businesses across the district.	😊	<p>The Council continued to deliver direct mentoring support to businesses through a framework of business support programmes; In 2022-23, across 4 core programmes 347 businesses were supported in their growth plans, 55 programmes/workshops delivered, 2 trade missions facilitated to Dublin and Scotland with 15 participating businesses, and 1 meet the buyer event involving 6 businesses and 60 participants.</p> <p>The expansion of our small business sector is a key priority for Council. In 2022-23, 311 businesses plans for new start-up enterprises were produced, in turn supporting the creation of 187 new start up businesses and promoting the creation of the 187 new employment positions.</p>

		<p>The Council secured £3.8m for investment in Smaller Settlements during 2022-23. This includes investment in four Environmental Improvement Schemes and 7 Revitalisation Schemes. A proportion of £1.3m allocated to the seven revitalisation schemes will provide financial assistance to established businesses to invest in shop front enhancements.</p> <p>Through the Rural Business Development Grant Scheme 2022-23 which aimed to tackle poverty and social isolation in deprived areas, the Council administered grant aid to 58 businesses to the value of £199,803.</p> <p>The Council delivered the 'Make it Local' promotional campaign, through social media, radio, billboard and print, to highlight the unique business offering across the District and encourage shoppers to shop locally, in store or online. The Council also delivered 24 artisan markets in Downpatrick, Newcastle, Warrenpoint and Newry with 39,360 visitors recorded across all 4 sites during 2022-23.</p> <p>In partnership with the Newry and Mourne Enterprise Agency and Down Business Centre, the Council organised NMD Enterprise Week in November 2022, which included a range of face to face and online activities to showcase the entrepreneurial networks and support available for residents and businesses across the District.</p>
<p>Work with partners to enhance employability and skills, provide quality jobs for all our citizens and meet the needs of our businesses.</p>		<p>The Council continued to implement the Economic Development and Regeneration Strategy and is working with partners in the employability, skills and education sectors through the Labour Market Partnership (LMP) in the District. Through the LMP the Council delivered a Work Start Pre-employment Programme to 55 participants; 28 of whom gained employment. Our local Enterprise Agencies were able to engage with 28 local entrepreneurs to offer wrap around mentoring support to new enterprises in the NMD area and supported 27 people into self-employment. Our transport academies have engaged with approximately 70 people and 34 have gained employment to date. Upskilling for Growth over-achieved and surpassed an initial target of 50 participants with 77 participants completing, all of whom achieved a qualification helping encourage</p>

		lifelong learning of NMD residents. The Council delivered 7 employment academies through which 87 participants have been able to gain skills to enter employment and 39 have secured employment. Two job fairs were also held with 660+ attendees and over 70 employers exhibiting their vacancies in the area.
Maximise the district's location as a cross-border gateway to Great Britain, Ireland and international markets.		Council is an active player in the Dublin Belfast Economic Corridor (DBEC), a partnership of the 8 Councils located along the Dublin to Belfast corridor. The DBEC partnership have developed an ambitious 7 year action plan that will seek to establish the corridor as an international centre for growth, progressing opportunities in skills, infrastructure, innovation and R&D, that will position the Dublin Belfast Economic Corridor as a prime investment location, enabling access to regional, national and international markets.
Secure investment in infrastructure that enables the future economic growth of the district.		Full Fibre Northern Ireland (FFNI) is a Consortium and a programme made up of 10 of the 11 Northern Ireland Councils. In 2018 Newry, Mourne and Down District Council agreed to undertake the role of the "Lead Council" on behalf of and with the agreement of the Consortium Members. A total of £23.1m of DCMS funding has been drawn down to connect public sector sites with Full Fibre designed to level up public services and speed up the rollout of Ultrafast Fibre across the province. At a Consortium site level, over 887 buildings have been connected to include hospitals, community centres, fire and ambulance stations and council buildings to Gigabit capable (1000mpbs) full fibre. This marks the completion of one of the largest non-state aid public sector broadband projects in Northern Ireland and will make a tangible difference to the lives of families, people and communities across the province. In the Newry, Mourne and Down District Council area by March 2023, 68 Council sites (hubs) were connected to the value of £2.3m via FFNI. A further 34 Business Services Organisation (BSO) sites were also connected in the NMDDC area improving the access to Ultrafast fibre. Through FFNI, the connection of public sector hubs will fast track homes and businesses not currently within scope for Ultrafast commercial investments. This future-proofed connectivity will underpin and support a wide range of current

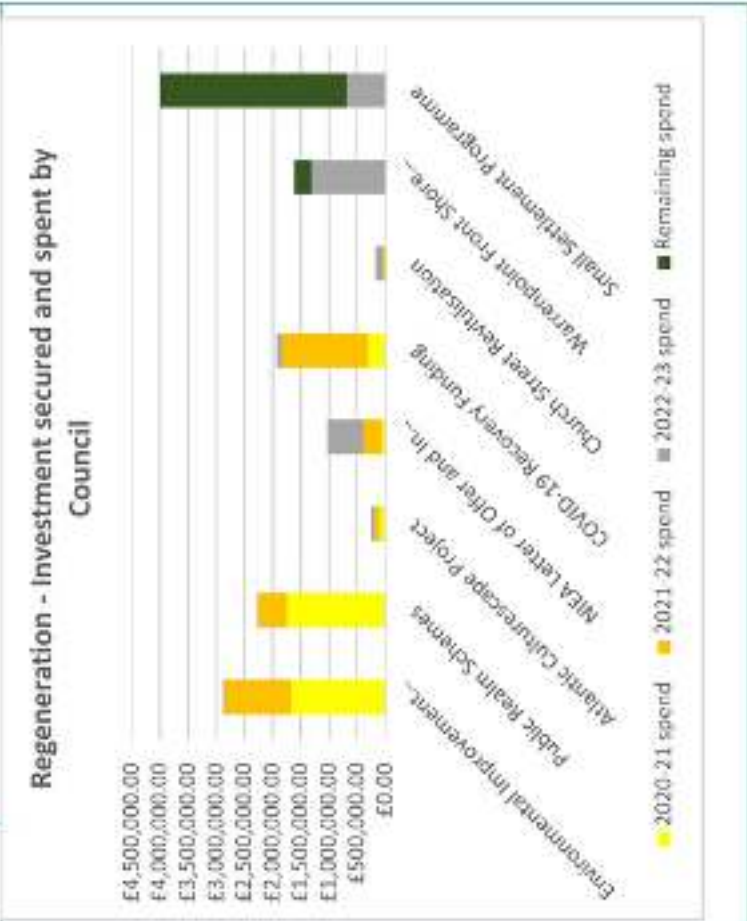
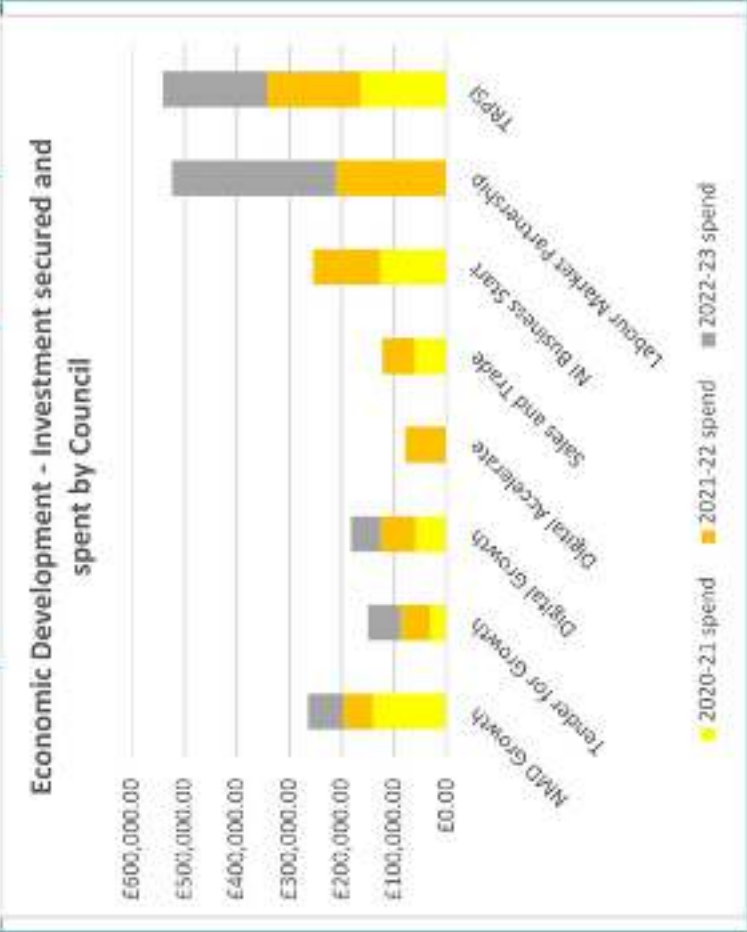
	<p>digital transformation growth deals and SMART City projects which are currently being rolled out across Council areas.</p> <p>FFNI - Establishment of Digital Transformation Flexible Fund</p> <p>Since June 2022 FFNI has been leading on a £3.5M DTFF project for all Councils which will fund micro and small businesses with a Digital Transformation Grant £5k-£20k to fast-track Digital Transformation using emerging technologies. The DTFF Consortium is made up of the 11 local authorities, the FE Colleges, the two Universities, Digital Catapult, Catalyst, DAERA and Invest NI. The project outcomes are job creation/sustainability, new products/services and export potential.</p> <p>FFNI - Mobile Action Plan.</p> <p>The MAP NI was developed by a cross-sectoral working group which included members from central and local government who consulted with stakeholders including industry, UK Government and Occom. Its aim is to identify issues which inhibit the rollout of mobile networks and sought to establish solutions to enable better, faster and more consistent mobile coverage throughout Northern Ireland. This plan has been in development since June 2022.</p> <p>Under MAP, FFNI Ops team are chairing the Council representation in the Northern Ireland Barrier Busting taskforce using existing FFNI Governance arrangements. FFNI has engaged with Solace to request that each council should consider the establishment of an internal working group to support the regional digital champions working group to improve mobile connectivity in district/NI.</p> <p>FFNI – DCMS Shared Rural Network</p> <p>£1 billion deal to improve poor and patchy rural 4G phone coverage was agreed in June 2022. The Shared Rural Network Consortium is made up of FFNI, EE, O2, Three and</p>
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<p>Through the BRCD partnership, implement a series of (1) skills and employment and (2) digital and innovation programmes to meet the needs of the region.</p>		<p>Vodafone, DfE, DAERA, DfE, DfI and Mobiles UK. The SRN is investing in a network of new and existing phone masts through a partnership between the mobile operators and the local/central government.</p>
		<p>The Belfast Region City Deal was signed in December 2021, confirming the commitment of partners to deliver all City Deal proposals. BRCD includes five projects that will transform Newry, Mourne and Down, including a £30m investment in the Mourne Mountains Gateway project, a £93m investment in the Newry Southern Relief Road and an £8m investment in the Newry City Centre Regeneration including £3m on grade A office provision and £5m on public realm schemes, as well as Digital and Innovation projects and Skills and Employment projects.</p> <p>Development of a Regional Innovation Hub (RIH) with health/pharma sector alignment with a focus on connectivity i.e. IoT, Full Fibre, Advanced Wireless began in June 2022. The hub will act as a regional centre to allow Public and Private health sectors to work together to identify challenges and prototype potential solutions and align with other key Digital projects across NI/ROI.</p> <p>Development of SMART places applications through the Infrastructure Enabling Fund.</p> <p>Promotion and monitoring of other BRCD Digital Pillar initiatives such as the Digital Venture Fund, Challenge and Innovation Funds etc.</p>

Measure of Success	2021-22		2022-23		Status Trend	Explanatory Note
	Jobs created	Businesses supported	Jobs created	Businesses supported		
Number of jobs created and businesses supported through Council programmes	202	421	193	359		Through the 'NMD Growth', 'Digital Growth', 'Tender for Growth', 'Sales Accelerator' and the 'Social Economy' programmes, the Council supported 359 local businesses and created 196 jobs during 2022-23. The majority of businesses supported (37%) were delivered through the 'NMD Growth' programme and the number of jobs created (64%) through 'Tender for Growth'. These programmes have now come to the end of their 4 year cycle and are being replaced by a regional wide Entrepreneurship Support Service
Number of jobs promoted through business start-up activity	Target >155	Actual 215	Target >155	Actual 187	 	Through the NI Business Start programme, the Council promoted 187 new jobs during 2022-23, exceeding the statutory target of >155 jobs by 39%, and the Council is placed 4/11 amongst Councils in NI. The Council also approved 358 business plans which exceeds the target of 312 business plans by 15% and supported 215 business starts which exceeds the 187 target set by 21%.
Amount of investment secured by the Council	Investment		2021-22		2022-23	
	Economic Development - Total Value of Funding Contracts Held:		£1.8m	£2.2m		During 2022-23 Newry, Mourne and Down was in receipt of funding contracts to the value of £16.5m in external funding for investment in economic development and regeneration, with the value of these contracts spanning several years. This is an increase of 57% on the value of contracts held in 2021-22. In 2022-23, £3.7m was spent in economic development and regeneration schemes across the District which is a decrease of 23% when compared to the amount of money spent in 2021-22. This is due to several projects closing in March 2023.
	Economic Development – Annual Spend:		£837,390	£695,176		£695k was spent against economic development programmes, six of which are partially funded through the European Regional Development Fund and Department for Economy and two programmes funded via the Department for Communities and the Department for Agriculture, Environment and Rural Affairs. The programme delivery for all programmes closed on 31 March 2023 with the exception of NI Business Start. NMDDC in partnership with the 10 Councils in Northern Ireland are collaborating on
	Regeneration – Total Value of Funding Contracts Held:		£8.7m	£14.3m		
	Regeneration – Annual Spend:		£4.0m	£3.0m		

business startup and growth support service for implementation in 2023/2024.

The Council is also delivering several regeneration schemes, which seen £3.0m of investment spent in 2022-23. These are partially funded by the Department for Communities, Department for Agriculture, Environment and Rural Affairs, the Department for Infrastructure and Northern Ireland Environment Agency. This includes environmental improvement schemes and various projects across the District.













*NI Business Start programme funding secured on 1/04/2021 for a two year cycle, which has now been extended until September 2023.



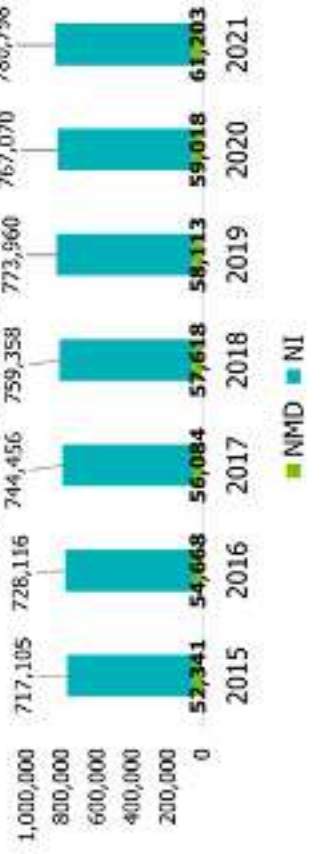
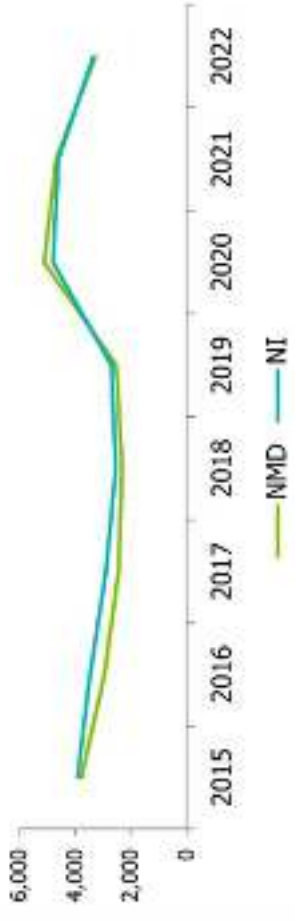
Corporate Objective

Promote the revitalisation of our city, towns, villages and rural communities

Key action	Status	Update
<p>Progress the Belfast Region City Deal, ensuring inclusive economic growth for the region.</p>		<p>The Belfast Region City Deal was signed in December 2021, confirming the commitment of partners to deliver all City Deal proposals. BRCD includes five projects that will transform Newry, Mourne and Down, including a £30m investment in the Mourne Mountains Gateway project, a £93m investment in the Newry Southern Relief Road and an £8m investment in the Newry City Centre Regeneration including £3m on grade A office provision and £5m on public realm schemes, as well as Digital and Innovation projects and Skills and Employment projects.</p>
<p>Implement priority projects identified within masterplans and village plans.</p>		<p>In 2021-22 the Council completed public realm schemes, with a combined investment of approximately £4m, in seven rural villages. The final defects period for these same 7 schemes then concluded over the course of 2022-23.</p> <p>During the period 2022-23, the Council also invested £495k in Revitalisation/Shop Front schemes in Church Street, Downpatrick and Lower Hill Street, Newry.</p> <p>Following on from this investment, the Council in 2022-23 extending into 2023-24 has and is continuing to forward £4.3m investment in selected rural areas, through the implementation of four (4) Environmental Improvement Schemes, seven (7) Revitalisation Schemes, and the Make it Local communication and engagement campaign.</p>
<p>Establish a new civic centre, theatre and conference facility that will revitalise Newry City and the wider district.</p>		<p>The Newry City Centre Regeneration scheme will deliver a civic hub, theatre and conferencing facilities and new public realm scheme, revitalising the city centre. The scheme will also create and sustain jobs, increase visitor numbers, and stimulate the local economy. In 2022-23 both projects completed RIBA stage 3 design and submitted applications for planning approval.</p>

Develop a car parking strategy in line with strategic regeneration development needs and sustainability.		The preparation of a tender document for new Enforcement providers commenced in October 2022, in conjunction with AECOM. This tender went out in March 2023 and the Council hope to have this process completed and a new provider appointed by Q3 2023-24.
Progress Downpatrick Regeneration.		<p><u>Irish Street Development</u></p> <p>The Council is working in partnership with DfC to bring forward a mixed-use development project on the former PSNI site and adjacent carpark. The development brief went to market in autumn 2022 and closed in early 2023. Council and DfC are now continuing to meet to discuss the outcome of this process.</p> <p><u>Ministerial Advisory Group (MAG) Process</u></p> <p>Downpatrick also went through the MAG process in 22-23, where Council engaged key stakeholders including Elected members, relevant government agencies, Government Departments and key strategic local stakeholders to discuss regeneration priorities for the town centre.</p> <p><u>Church Street, Public Realm</u></p> <p>As part of the Revitalisation Scheme, Council also considered concept designs for a future Environmental Improvement Scheme in Church Street, Downpatrick during 2022-23. Subject to funding from both Council and DfC this will be moved forward towards an outline design and consultation process.</p>






Measure of success	2021-22	2022-23	Status Trend	Explanatory Note
Progress against BRCD projects	Progress underway	Progress underway		The Belfast Region City Deal was signed in December 2021, confirming the commitment of partners to deliver against City Deal proposals. BRCD includes five projects that will transform Newry, Mourne and Down, including the Mourne Mountains Gateway, Newry Southern Relief Road, Newry City Centre Regeneration, Digital and Innovation projects and Skills and Employment projects. Outline Business Cases for Mourne Mountain Gateway and Newry City Centre Regeneration have been approved and a signed contract for funding with the Department for Communities for the latter has been completed. Outline Business Cases for the Southern Relief Road and Digital and Innovation remain in progress. A regionally focused working group has been established to progress investments under skills and employability.
Number of public realm schemes delivered	3	2		<p>During 2021-22, the Council completed the final 3 public realm schemes delivered under the overall Rural Development Programme (RDP) where a total of seven (7) public realm schemes were delivered in Newtownhamilton, Meigh, Hilltown, Annalong, Killyleagh, Dundrum and Ballyhornan.</p> <p>During 2022/23, the Council also completed the 'Public Realm Enhancement Scheme' across its six main urban centres and completed phase 1 of the Warrenpoint Front Shore Public Realm Scheme by April 2023.</p> <p>The Council is also now progressing plans to implement four (4) 'Small Settlement Public Realm Schemes' in Bessbrook, Castlewellan, Saintfield and Rostrevor. These are currently at the design and planning stage.</p>
Increased business growth and employment	9,045 VAT and/or PAYE registered businesses	9,175 VAT and/or PAYE registered businesses		Since 2015, the number of VAT and/or PAYE registered businesses in Newry, Mourne and Down increased by 19.5%, from 7,675 in 2015 to 9,175 in 2022. This includes an increase of 1.4% between 2021 and 2022 which can largely be attributed to the creation of an additional 180 new micro businesses. The birth rate of new businesses in Newry, Mourne and Down was 620* in 2022, and accounts for 11% of all new business births in Northern Ireland.
	61,203 employee jobs	Data not yet available	-	Between 2015 and 2021, the number of employee jobs across Newry, Mourne and Down increased by 16.9%, from 52,341 to 61,203, which was the 3 rd highest across Northern Ireland, accounting for 7.8% of all regional employee jobs. The BRES (Business Register and Employment













	<p>4,675* job seekers and out of work universal credit claimants</p>	<p>3,260 Job seekers and out of work universal credit claimants</p>		<p>Survey) NI 2022 document which reports this data will not be published until 26 September 2023) and so the 2022 figure is currently not available.</p> <p>There was a 30.3% reduction in the number of job seekers allowance and out of work universal credit claimants, from 4,675 in 2021 to 3,260 in 2022, which is the lowest it has been since 2019 but is still above pre-pandemic levels by 23%. This is similar to the regional trend where the claimant count reduced by 27.5% between 2021 and 2022. Newry, Mourne and Down is ranked 7/11 across all Councils for its claimant count annual average.</p>																																																																																																		
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*The 2022 Birth rates data is based on ONS experimental statistics as the NI Business Demography 2022 is not due to be published until January 2024 and may therefore be subject to change.


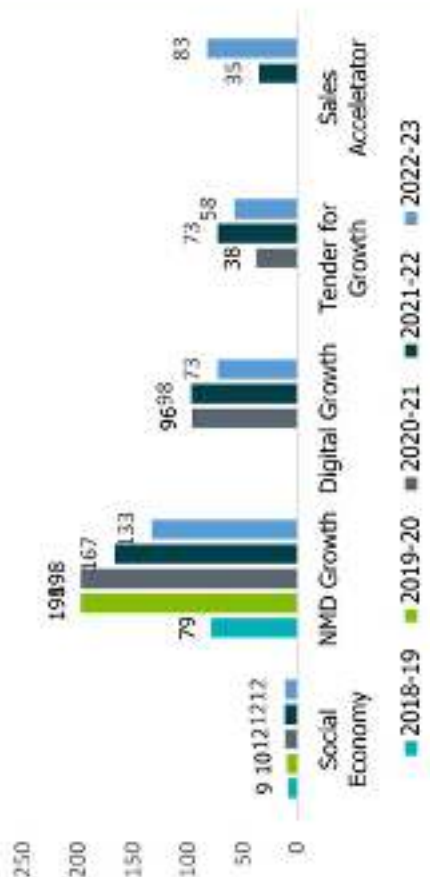
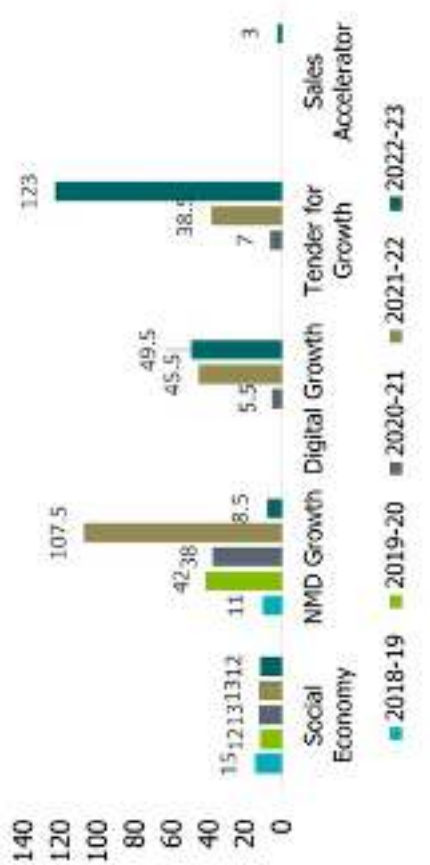
Performance Improvement Objective 2

We will grow the economy by supporting local businesses and creating new jobs

Key action	Status	Update
Roll-out the NMD 'Make it Local' and 'A Place to Work' campaigns to safely stimulate footfall and revitalise our local economy		The Council implemented the 'Make it Local' promotional campaign, encouraging residents to shop locally for products or services, either in store or online, thereby supporting jobs and supply chains which contribute to the economic recovery of the District.
Support the creation of new businesses and promote new jobs through the NI 'Go for It' programme.		The Council exceeded the targets set through the NI 'Go For It' programme, creating 187 new business starts and promoting 187 new jobs, exceeding the statutory target of >155.
Invest in the social economy through the Social Enterprise programme.		The Council achieved all targets set through the Social Economy programme, supporting 12 social enterprises, delivering 195 mentoring days, assisting 52 people to gain increased skills for entering employment and creating 34 new volunteering jobs.
Support local businesses and create new jobs through the 'NMD Growth', 'Digital Growth', 'Tender for Growth', 'Sales Accelerator' and 'Digital Surge' programmes		The Council continued to deliver a range of economic development programmes which focused on helping businesses to grow, enhance their competitiveness and digital capabilities and identify new tendering opportunities. Through these programmes, the Council supported 347 local businesses and created 184 local jobs.
Support the creation of new jobs and businesses in coastal areas through SEAFLAG 2.		The Council continued to deliver the SEAFLAG 2 programme, which was extended until March 2023. The programme targets for the number of new jobs and businesses created in coastal areas were exceeded and the programme has now been completed with Letters of Offer issues in 2022-23 with targets that exceed 31 March 2023 being monitored by DAERA.

Measure of success	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Status Trend	Explanatory Note
Number of business plans approved through NI 'Go For It'	300	298	266	358	311	 	Since 2015-16, the Council has consistently exceeded the statutory target of promoting >155 jobs through business start-up activity. 2022-23 however has seen overall performance decline compared to 2021-22, with the number of new business starts and new jobs promoted decreasing by 13%. In 2022-23, Newry, Mourne and Down ranked 3/11 for the number of jobs promoted across NI. Newry, Mourne and Down also approved 311 business plans in 2022-23 placing the Council 3/11 across NI for business plan approvals.
Number of new business starts created through NI 'Go For It'	204	203	181	215	187	 	
Number of new jobs promoted through NI 'Go For It'	184	183	164	215	187	 	For 2022-23 there was supposed to be an updated 'Go for It' programme target for the number of jobs promoted in Newry Mourne and Down:173. However, an amendment to the standard set out in the Local Government (Performance Indicators and Standards) Order (Northern Ireland) 2015 is still awaiting legislative passage and approval.
Number of social enterprise start-ups supported	9	10	12	12	12	 	Since 2017-18, the Council has consistently met and exceeded the targets set for the number of new social enterprise start-ups supported and jobs created. During 2022-23, the Council supported 12 new social enterprise start-ups and 20 existing social enterprises, assisted 52 people in increasing their skills for entering employment and created 12 new social enterprise jobs, as well as 34 new volunteering jobs.
Number of social enterprise jobs created	15	12	13	13	12	 	
Number of businesses supported through 'NMD Growth'	79	198	198	167	133	 	Since 2018, the Council supported 783 local businesses through 'NMD Growth', including 133 businesses during 2022-23, exceeding the overall 2022 target set by 27%. The Council has also delivered 30 workshops, 19 thematic

Number of jobs created through 'NMD Growth'	11	42	38	107.5	8.5	 	programmes and 1,168 mentoring days which have supported the creation of 207 jobs, including 8.5 new jobs during 2022-23. NMD Growth Programme delivery closed on 31 March 2023.	
Number of businesses supported through 'Digital Growth'	New programmes						 	Since January 2020, the Council has supported 267 local businesses through 'Digital Growth', achieving 95% of the overall 2022 target set. The Council has also delivered 18 workshops, 4 masterclasses and 628.5 mentoring days which have supported the creation of 100.5 new jobs, including 49.5 new jobs during 2022-23. Digital Growth Programme delivery closed on 31 March 2023.
Number of jobs created through 'Digital Growth'							96	5.5
Number of businesses supported through 'Tender for Growth'	New programmes						 	Since June 2020, the Council has supported 169 local businesses through 'Tender for Growth', exceeding the overall 2022 target set. The Council has also delivered 10 workshops and 453.5 mentoring days which have supported the creation of 168.5 new jobs, including 123 new jobs during 2022-23. Tender for Growth programme delivery closed on 31 March 2023.
Number of jobs created through 'Tender for Growth'							38	7
Number of businesses supported through 'Sales Accelerator'	New programmes						 	Since the programme launched in September 2021 the Council has supported 118 businesses through 'Sales Accelerator', exceeding the 2022 target set by 144%. The Council has also delivered 57 workshops and 321 mentoring days which supported the creation of 3 new jobs during 2022-23. Sales Accelerator programme delivery closed on 31 March 2023.
Number of jobs created through 'Sales Accelerator'							35	0
Number of new jobs created in coastal areas (SEAFILAG 2)	New programme	2023 Target	2020-21 Actual	2021-22 Actual	2022-23 Actual		As of the close of delivery of the SEAFILAG 2 programme on the 31 March 2023, nine new jobs had been created, exceeding the target of 5.5 new jobs. Two new businesses were also established in Ardglass and Killeel.	
		5.5	7	9	9			

<p>Number of new businesses created in coastal areas (SEAF-FLAG 2)</p>	<p>2</p>	<p>1</p>	<p>2</p>	<p>2</p>		<p>These represent 100% of the overall target of 2 new businesses being created.</p> <p>Letters of Offer issued during 2022-23 with targets that exceed the 31 March 2023 are now the responsibility of DAERA (Department of Agriculture, Environment and Rural Affairs) who will monitor those targets.</p>																																																																					
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Community Planning Outcome

All people in Newry, Mourne and Down benefit from a clean, quality and sustainable environment




Corporate Objective

Enhance, protect and promote our environment

Key action	Status	Update
Develop a Circular Economy Plan for the district to make best use of our waste and resources.		A new Waste Management Strategy for Northern Ireland is being developed by the Department of Agriculture, Environment and Rural Affairs (DAERA) which supports the Circular Economy Package measures. This regional strategy will then allow for each Council, including Newry, Mourne and Down to develop its own Circular Economy Plan.
Develop and implement a strategic plan for controlling environmental crime.		The Council's Education and Enforcement Plan has been delayed due to resourcing issues within the section. Once this plan has been developed it will be monitored and reported to the Sustainability and Environment Committee on a quarterly basis. The Council continues to liaise with NIEA in relation to environmental crime. Enforcement Officers are being strategically assigned to identified "hotspots" where there has been an increase in dog fouling and littering offences. However, there is an acknowledgement that recruitment of seasonal enforcement officers has been difficult which may be a consequence of the challenging recruitment market.
Develop and implement the Local Development Plan.		Preparation of the LDP is ongoing. A revised draft plan strategy was agreed by Council in August 2023 and is currently with the Department for Infrastructure. Through the LDP working group and planning committee, work will continue to develop and bring forward papers for proposals relating to the new LDP as per the revised timetable.





<p>Develop a Local Climate Change Adaption Plan.</p>		<p>The development of the Local Climate Adaption Plan which identifies the impact of climate change on a range of operations, including flooding, storms, heat, coastal erosion, heat and drought, is underway. The Council is allowing green spaces to go back to nature, creating habitats for wildlife and designated employees have attended training on climate change to enable them to take adaption and mitigation actions within their sectors. The initial mapping stages of this work have been completed to allow the Council to move towards defining the necessary mitigations. This work must be completed by March 2024.</p> <p>Newry, Mourne and Down was the lead partner for the €9 million CANN (Collaborative Action for the Natura Network) Project which sought to protect and restore protected habitats. The CANN Project reached the finals in the Ecology section of the prestigious Innovation in Politics awards, reinforcing the significance of the project in addressing climate change and biodiversity loss. This project which involved 13 partners across three jurisdictions was completed in December 2022. A celebration Event took place in September 2022 to mark the completion and highlight the achievements in protecting both habitats and the biodiversity of the areas involved.</p>
<p>Implement priority projects identified within AONB action plans and protect our biodiversity.</p>		<p>Through delivery of the Ring of Gullion and Strangford and Lecale AONB Management Action plans, priority projects that have been delivered in 2022/23 to protect our biodiversity include:</p> <ul style="list-style-type: none"> • Implementation of the Delamont Landscape Restoration Plan, which saw 1000m of native hedgerow reinstated on the agricultural farmland in the country park, and the removal of non-native woodland species from 7 Ha of the ancient woodland in Delamont. • Completion of the 4-year long control program of invasive plant species in the Ring of Gullion. • Support provided to the Slieve Gullion squirrel group, by way of equipment loan and food supplies.

		<ul style="list-style-type: none"> • National Nestbox week events held in both the Ring of Gullion and Strangford and Lecale. Providing a nest box building workshop for members of the public to attend. • Partnered with ARGUK in the 3-year Dragons in the Hills project to raise awareness of, and conserve and protect our native amphibians and reptiles across the District • Advanced moorings trial ongoing in Strangford lough to protect important blue carbon habitats – the seagrass beds. • Wildlife disturbance training and signage delivered to raise awareness of the importance of protecting our marine wildlife (seals, dolphins & birds from disturbance) This may be from jet skis and other water users, and dogs off leads. • Tyrella dune restoration project – fencing installed at the front of the dunes at Tyrella beach to protect them from further erosion, protecting this important habitat. • 10,000 native trees were given away to local landowners, schools etc. for planting across the AONB's.
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Measure of Success	2019-20		2020-21		2021-22		2022-23		Status Trend	Explanatory Note
	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
Level of street cleanliness across the District (KNIB street cleanliness score)	-	64	-	64	-	64	-	Data unavailable		The Keep Northern Ireland Beautiful (KNIB) Cleaner Neighbourhoods Survey for 2022-23 was based on a reduced number of surveys of 397 transects and a reduced geographical spread which included samples from only four Council areas of which Newry, Mourne and Down was not one. Therefore a LEAMS score is unavailable for 2022-23. The regional LEAMS score for this period has increased to 72, up from 66 in 2021-22.
65% of municipal waste recycled by 2030	50% by 2020	53.7%	50% by 2020	51.9%	50% by 2020	49.8%	50% by 2020	49.6%	 	Since 2017-18, the Council increased the overall rate of recycling by 3.5% to 49.6%. This however falls just below the 2020 target of 50%. Unlike the regional trend which experienced a slight increase between 2021-22 and 2022-23, the level of recycling in NMD reduced again during 2022-23 and the Council is placed 8/11 across Northern Ireland.
Level of compliance with sustainable development duty										The Council has made significant progress in addressing the impact of climate change locally. Through the Sustainability and Climate Change Forum, the implementation of the Council's Local Climate Action Plan is underway and the impact of Council operations on the climate is currently being reviewed. The Council is involved in several projects to increase the availability of EV charging points in residential areas, both as a member of the NI consortium and with a specific local initiative. This will result in a minimum of 20 new charging points across our district. The Council has also moved to eliminate, as far as possible single use plastic items from Council premises.






Performance Improvement Objective 3

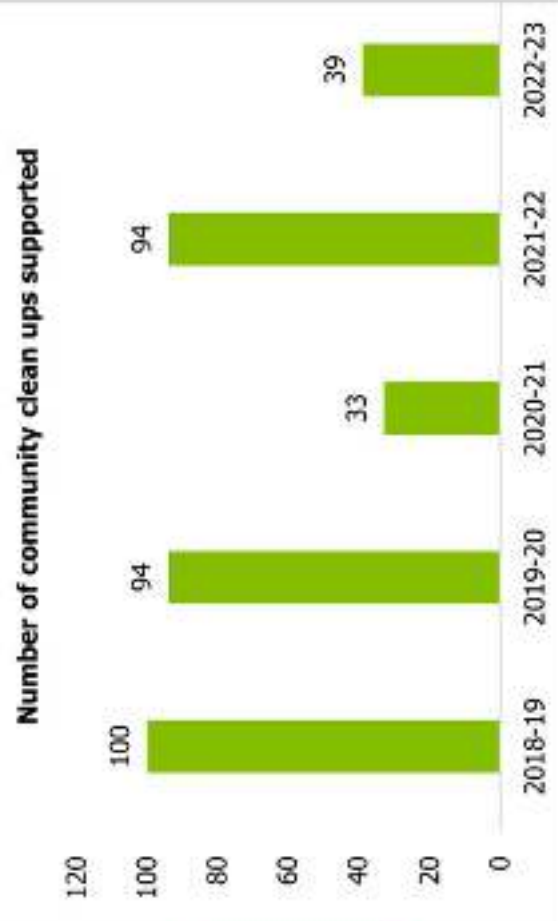
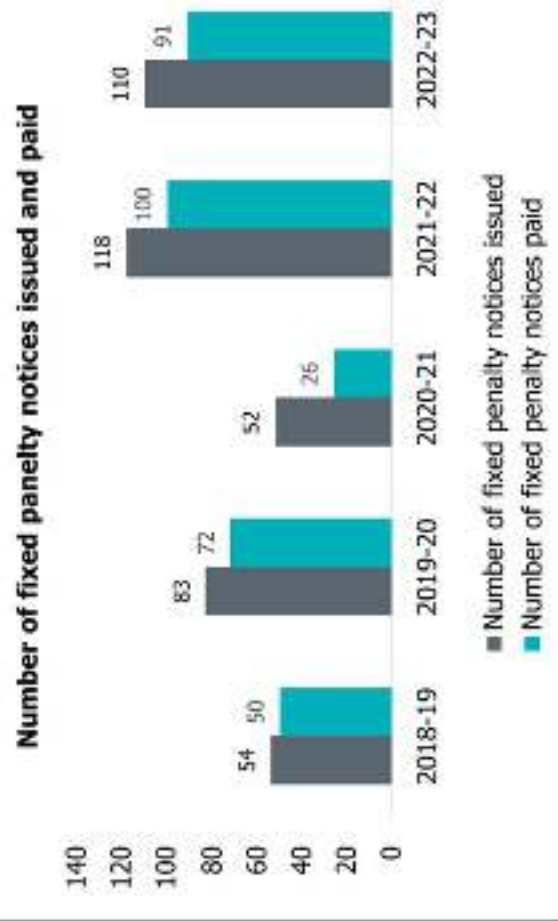
We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents



Key action	Status	Update
Address issues around littering, fly tipping and dog fouling by: Implementing the Enforcement Improvement Plan.		Progress in implementing the Enforcement Improvement Plan is monitored and reported to the Sustainability and Environment Committee on a quarterly basis. Key achievements to date include 40,000 dog waste bags purchased to replenish the nine dispenser units erected since December 2021 across the District. and the 'Live Here Love Here' billboard campaign regarding dog fouling and anti-littering has been implemented across the District.
Promoting responsible dog ownership through publicity campaigns and dog licenses.		During August 2022, the Council developed and delivered a social media campaign to encourage responsible dog ownership. This recorded an overall reach of 21,272 and engagement of 155. The Council has also included information on responsible dog ownership on dog licenses.
Working with Louth County Council to raise awareness of the impact of fly tipping along the border area.		Newry, Mourne and Down District Council launched the public awareness campaign "Take it Home" with colleagues from Louth County Council between May and June 2022, to tackle the issue of littering and illegal dumping. The campaign featured a number of short videos featuring memorable messages relating to littering, illegal dumping and fixed penalties with the aim of raising awareness and driving the behaviour change we need across both Districts. The campaign ran across Facebook and Twitter, generating a reach of 26,268 and engagement of 338.
Encouraging residents to bring properly sorted surplus recyclable waste to our Household Recycling Centres.		Work is ongoing in relation to the review of Household Recycling Centres. The website and HRC site signage has been updated to provide clear guidance to residents on how to sort surplus recyclable waste. In January 2023 a booking

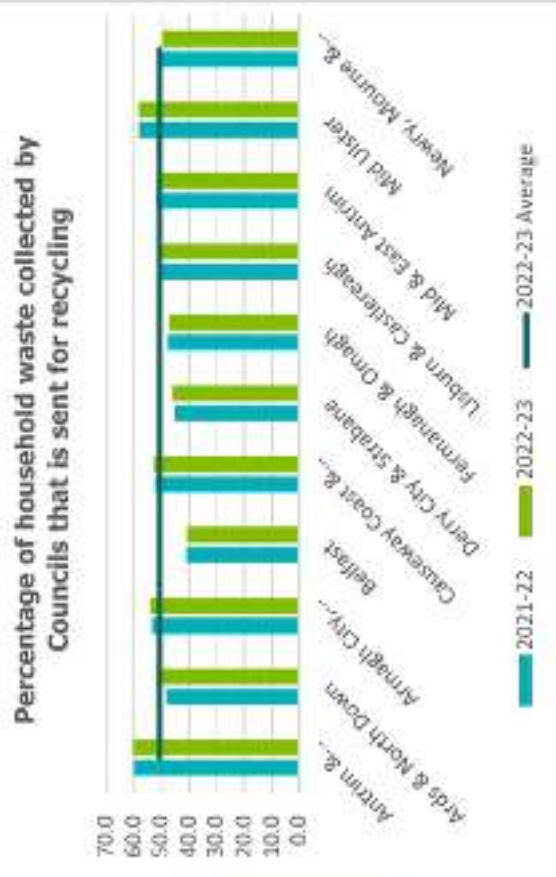
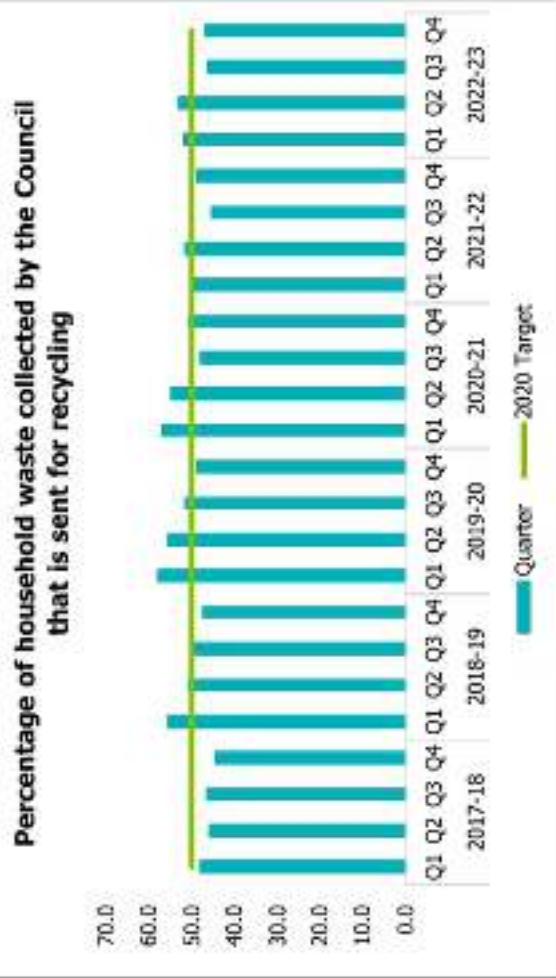
		system was introduced to allow residents to access HRC sites in larger vehicles free of charge.	
Launch the 'mobile app' to enable officers to record incidents of environmental crime across the District.		The pilot mobile app has been renamed as the 'NMDDC Officer Waste Reporting App V1. The app was updated in August 2022 and is currently live with a total of 42 records stored within it.	
Support local community clean ups.		The Council supported 39 community clean ups at a range of locations across the District, including Newtownhamilton, Jonesborough, Grange and Cranfield, however it did not achieve its target number of clean ups during 2022-23.	
Promote the Keep NI Beautiful 'Live Here Here' campaign.		The Council continued to participate in the Keep NI Beautiful 'Live Here Love Here' campaign, and 10 grants, with a combined value of £13k were awarded towards local projects. During 2022-23 there were also 147 Adopt A Spots and 6 Healthy Ocean, Healthy Minds events, 'connecting people to blue spaces' carried out across the District.	

Measure of success	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Status Trend	Explanatory Note
LEAMS score (Keep NI Beautiful Cleanliness Index)	64	64	64	Data unavailable		The Keep Northern Ireland Beautiful (KNIB) Cleaner Neighbourhoods Survey for 2022-23 was based on a reduced number of surveys of 397 transects and a reduced geographical spread which included samples from only four Council areas of which Newry, Mourne and Down was not one. Therefore, a LEAMS score is unavailable for 2022-23. The regional LEAMS score for this period has increased to 72, up from 66 in 2021-22.
Number of fixed penalty notices issued	83	52	118	110	 	Between 2021-22 and 2022-23 the number of illicit dumping incidents reported to Council increased by 6.3%, from 541 to 575 incidents, whilst the number of littering and dog fouling

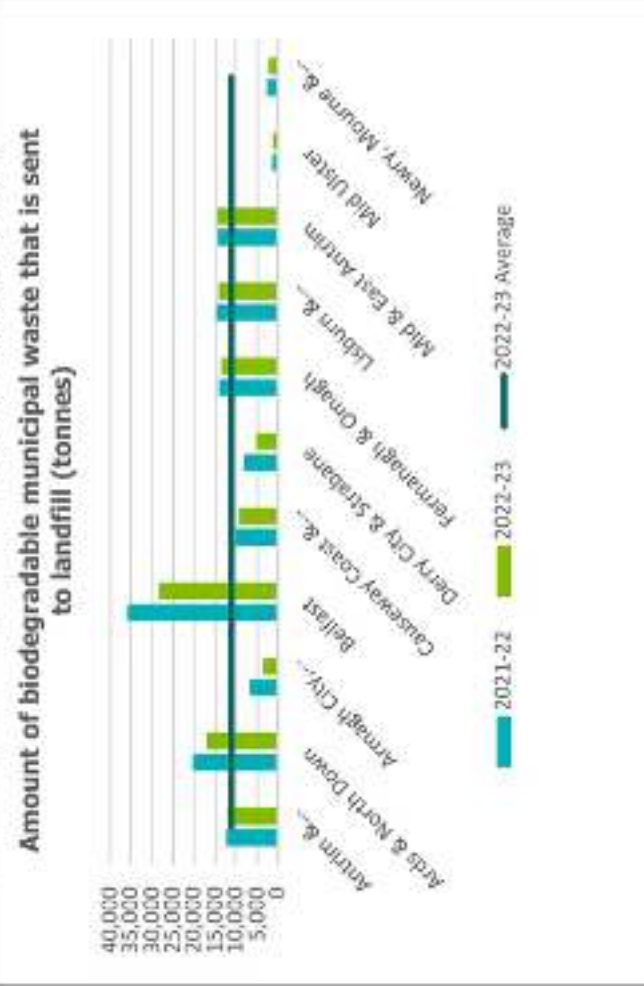
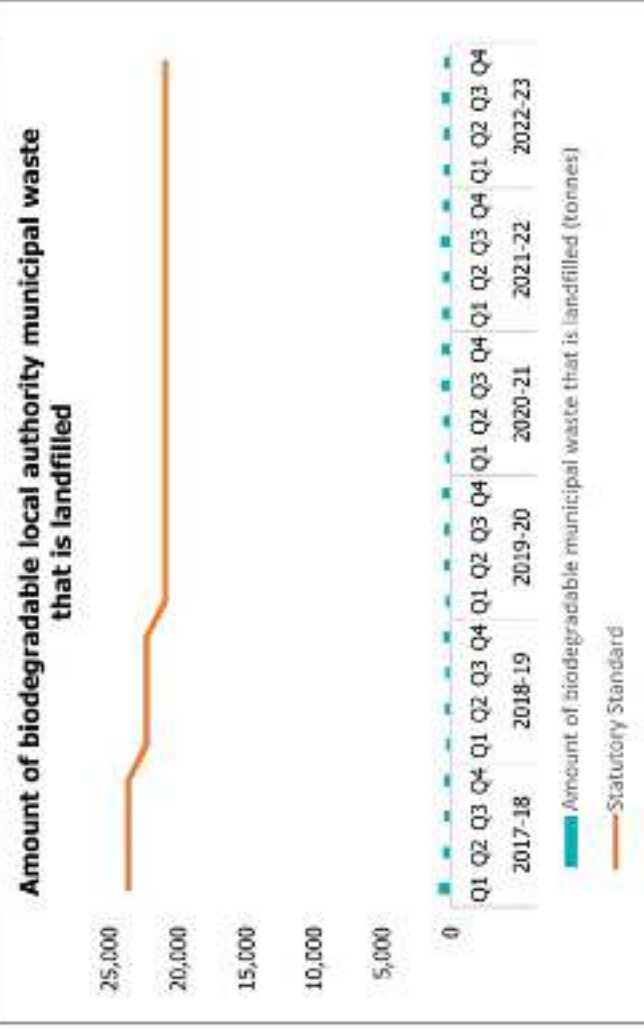
Number of fixed penalty notices paid	72	26 (to date)	100	91	 	<p>incidents decreased significantly from 460 to 245 during this period, resulting in a reduction of 46.7%. The number of fixed penalty notices decreased by 6.8% in the past year, from 118 in 2021-22 to 110 in 2022-23. 91 of the fixed penalty notices have been paid to date, accounting for 83% of the total issued.</p>
Number of community clean ups supported	94	33	94	39	 	<p>Through the Sustainability and Environment and Active and Healthy Communities Directorates, the Council actively supports clean ups which are carried out by local community groups and residents. Between 2018-19 and 2022-23, the Council supported 360 clean ups across the District, including 39 during 2022-23.</p>
Number of 'Live Here Love Here' environmental projects	34	24	18	10		<p>Since 2018-19, the Council has supported 113 'Live Here Love Here' environmental projects, including 10 during 2022-23. Successful projects generally focus on a range of environmental themes including pollution solutions, biodiversity recovery, climate action, littering, dog fouling and community food growing initiatives.</p>



Measure of success	2019-20		2020-21		2021-22		2022-23		Status Trend	Explanatory note
	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
The percentage of household waste collected by District Councils that is sent for recycling	50% by 2020	53.7%	50% by 2020	51.9%	50% by 2020	49.8%	50% by 2020	49.6%	 	Since 2017-18, the Council increased the overall rate of recycling by 3.5%, to 49.6%. This however falls below the 2020 target of 50%. It is also below the 2022-23 regional average of 50.7% and ranks the Council 8/11 across Northern Ireland. Between 2021-22 and 2022-23, the overall rate of recycling in the District reduced by 0.2%. This is against the regional upward trend over the past year with a 0.6% increase in the overall rate of recycling.

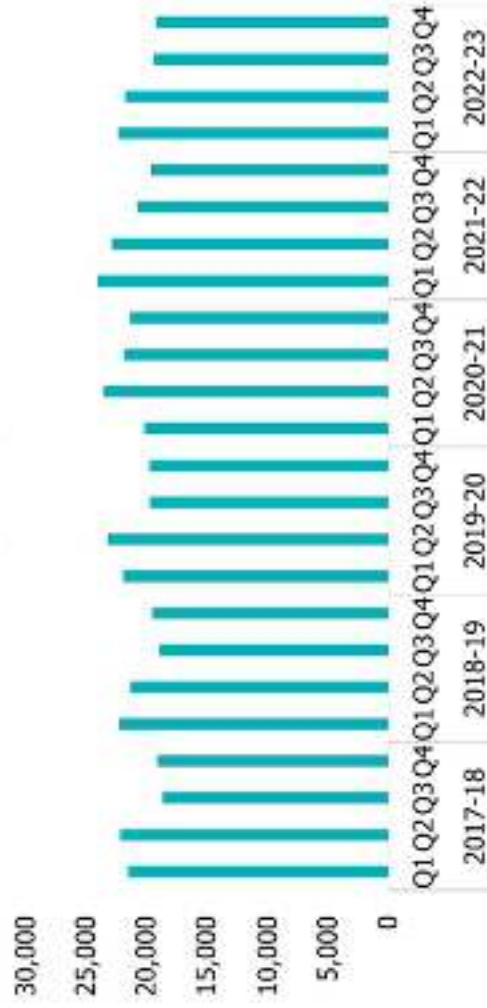


Measure of success	2019-20		2020-21		2021-22		2022-23		Status Trend	Explanatory note
	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
The amount of biodegradable Local Authority Collected Municipal Waste that is landfilled	<20,954	2,131t	<20,954	2,538t	<20,954	2,685t	<20,954	2,314t	😊 ⚠️	Since 2015-16, the amount of biodegradable local authority collected municipal waste that is sent to landfill reduced by 85.8%, to 2,314 tonnes, and the Council only used 11% of the 2019-20 Northern Ireland Landfill Allowance Scheme allowance**. This falls well below the 2022-23 regional average of 11,099 tonnes and ranks Newry, Mourne and Down 2/11 across Northern Ireland. Between 2021-22 and 2022-23, Newry, Mourne and Down recorded a 13.8% decrease (371 tonnes) in the amount of waste that is sent to landfill.

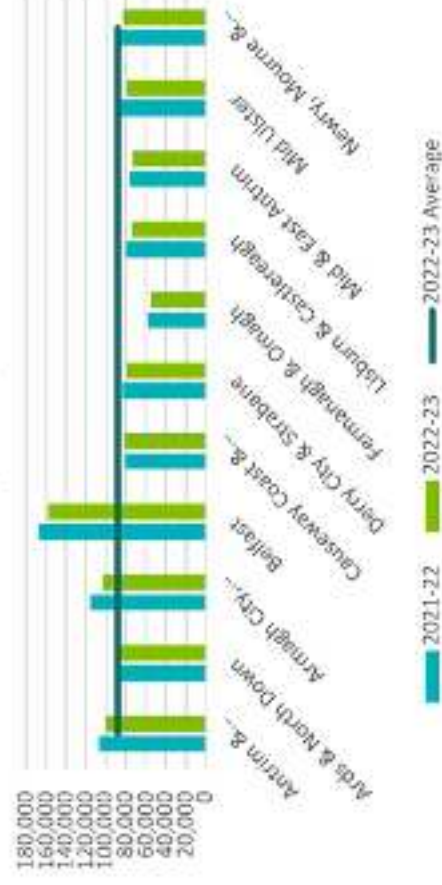


Measure of success	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Trend	Explanatory note
The amount of Local Authority Collected Municipal Waste arisings	84,610t	86,900t	87,336t	82,729	▲	Since 2017-18, the amount of local authority collected municipal waste arisings has increased by 1.5% to 82,729 tonnes, which falls below the 2022-23 regional average of 88,386 tonnes. Newry, Mourne and Down is currently ranked 6/11 across Northern Ireland. 2022-23 has seen the first reduction in the amount of Local Authority Collected municipal waste collected since 2019-20, with a decrease of 5.3% experienced between 2021-22 and 2022-23

Amount of local authority collected municipal waste arisings (tonnes)



Amount of Local Authority Municipal Waste Arising (tonnes)



*The 2022-23 data in relation to the statutory performance indicators for waste management remains provisional, as the end of year data is currently being validated by DAERA, and will be published in Q3 2023-24. There are slight variances between the quarterly figures and the rolling 12 month figures, as outlined in the DAERA reports.

**The 2019-20 NI Landfill Allowance Scheme (NILAS) target has been included as the Council awaits more up to date targets from DAERA





Community Planning Outcome

All people in Newry, Mourne and Down live in respectful, safe and vibrant communities



Corporate Objective

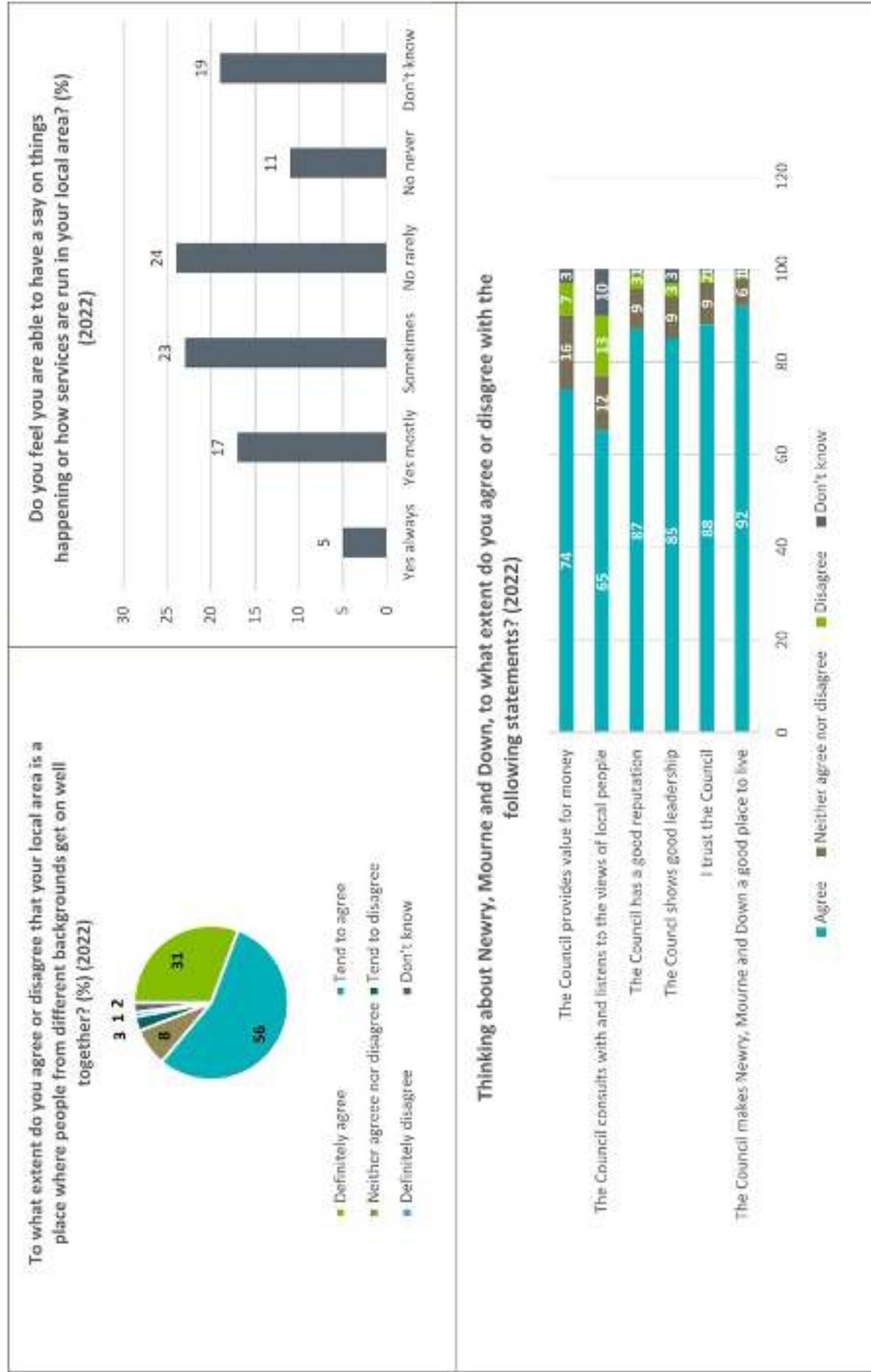
Enable and support people to engage in inclusive and diverse activities in their communities

Key action	Status	Update
<p>Through the process of community planning provide opportunities for communities to have a voice in shaping local services and local areas.</p>		<p>Following the 2021-22 Participatory Budgeting scheme, the Community Planning Partnership hosted three PB celebration events across the District in May and June 2022. These events were for groups to showcase their projects which were funded through the Participatory Budgeting online vote.</p> <p>Speak NMD, the online engagement platform provides citizens with an opportunity to engage with members of the Newry, Mourne and Down Community Planning Partnership, the community and voluntary sector, and other local organisations on a range of current topics, issues and challenges facing the district.</p> <p>Currently the site has 13 live engagements across 10 projects ranging from community assets projects to economic development engagements. There are currently 610 active users of this platform (since November 2022).</p>
<p>Engage and involve partners and communities in</p>		<p>This work is ongoing. The Community Planning team facilitated a number of workshops to review the Community Plan. These workshops engaged all partners including the</p>

<p>developing the district through the implementation of the Community Plan.</p>		<p>Strategic Stakeholder Forum, District Electoral Area Fora, Youth Council and Older Persons Fora. Subsequent to this an internal workshop was held with Council officers.</p> <p>The Partnership has agreed to host a Health and Wellbeing Thematic Summit to review the health and wellbeing activity within the partnership and this is scheduled to take place in Q3 2023-24.</p>
<p>Develop and implement a Community Facilities Strategy.</p>		<p>A draft Community Facilities Strategy has now been developed and will go out for a 12 week consultation in Q2 2023-24.</p>
<p>Promote sustainable and empowered communities through the implementation of the Council Financial Assistance Scheme.</p>		<p>The Council remains committed to investing in the capacity of local communities through the Financial Assistance (FA) scheme. Since 2015 the Council has awarded £9.5m to 3,061 successful applicants. In 2022-23, 67% of financial assistance applicants were successful with 366 projects benefitting from the Financial Assistance scheme.</p>






Measure of Success	2018 Actual	2022 Actual	Status	Explanatory Note
<p>Percentage of residents who agree that the local area is a place where people from different backgrounds get on well together</p>	72%	87%	 	<p>In September 2018 and again in September 2022, the Council commissioned a Residents Survey to establish and track a robust and reliable evidence base in relation to resident perceptions about their local area, the performance of the Council and key priorities for improvement in the future. A representative sample of 764 residents were surveyed and revealed that:</p> <ul style="list-style-type: none"> 87% agree that the area is a place where people from different backgrounds get on well together, representing a significant increase on the 2018 figure of 72%.
<p>Percentage of residents who agree that the Council consults with and listens to the views of local people</p>	62%	65%	 	

Percentage of residents who feel that they can have a say on how services are delivered in their local area	59%	45%		<ul style="list-style-type: none"> 65% agree that the Council consults with and listens to the views of local people, which is an increase of 3% on the 2018 figure of 62%. The percentage of residents that disagree with this statement however has increased from 11% to 13% during the four year period. 45% feel that they can have a say on how services are delivered in their local area. This represents a significant decrease from the 59% recorded in 2018. <p>Feedback and comparative analysis from the two Residents Survey will be used to inform the development of future plans and strategies, including the Corporate Plan and Performance Improvement Plan.</p>	
Measure of Success		2021-22 Actual	2022-23 Actual	Status	Explanatory Note
Number and percentage of financial assistance projects funded and successfully delivered	68.8%	59.4% (366 projects awarded with 330 successfully delivered)			<p>Since 2015-16, the Council has awarded £9.5m to 3,061 successful applications through the Financial Assistance Scheme. This includes £1,255,092.10 being awarded to 366 projects across 22 thematic areas during 2022-23, with the most popular themes being 'community engagement', 'community events and festivals' and 'summer schemes'. Overall, 67% of applications received were successful with 59.4% awarded funding.</p>



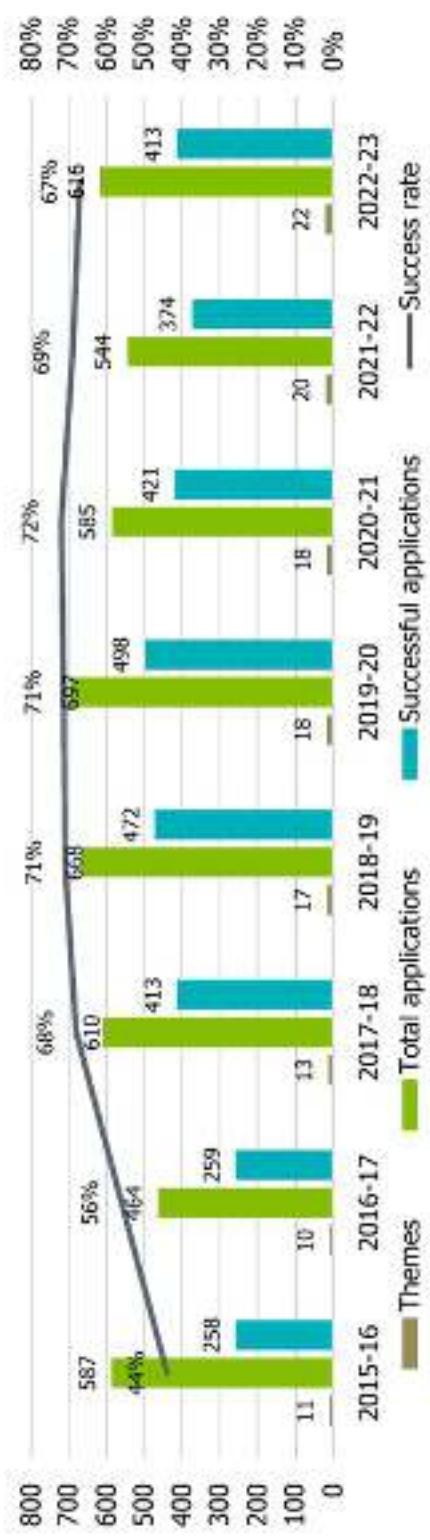
Performance Improvement Objective 4

We will build the capacity of local communities through the Financial Assistance Scheme

Key action	Status	Update
Launch 3 financial assistance calls across a minimum of 19 thematic areas to support the delivery of community led projects.		The Council launched three financial assistance calls across 22 thematic areas and awarded £1.26m awarded to 366 projects.
Continue to promote and roll out the Electronic Grant Management System.		The Council has successfully promoted the Electronic Grant Management System to applicants and all applications and claims are now received and processed through the online platform. A recent survey on the Financial Assistance Scheme revealed that 99% of applicants are satisfied with the support received from the Programmes Unit.
Deliver online training and capacity building to support local voluntary and community groups in applying for financial assistance with an emphasis on themes with lower success rates.	 	During 2022-23, 208 participants took part in five capacity building sessions plus a further 53 participants took part in procurement training. Overall, there were 256,025 beneficiaries of the Financial Assistance Scheme and 49,347 volunteer hours recorded to deliver the projects funded.
Promote the online training module to potential applicants, including those who were unsuccessful in 2021-22.		Over 125 views of the online training module took place during 2022-23 which was published on the corporate website.

Measure of success	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Trend	Explanatory Note
% of successful financial assistance applications	71%	72%	68.8%	67%	☹️ ⚠️	The overall success rate of applications to the Council's Financial Assistance Scheme improved from 44% in 2015-16 to 67% in 2022-23. In 2022-23, 616 applications were made to the Financial Assistance scheme, of which 413 were successful. Of those, 366 applications were awarded £1,255,092.10 in total. Council implemented the 'score and rank' process during this scheme.
% of financial assistance applications funded	71%	64%	68.8%	59.4%	⚠️	Significant shortfalls between the amount of funding available and requested were recorded particularly under 'defibrillators', 'sports development minor capital items', 'sports facilities capital' and the 'jubilee'


Financial Assistance applications received v success rate







Corporate Plan 2021-23: Self imposed performance indicators




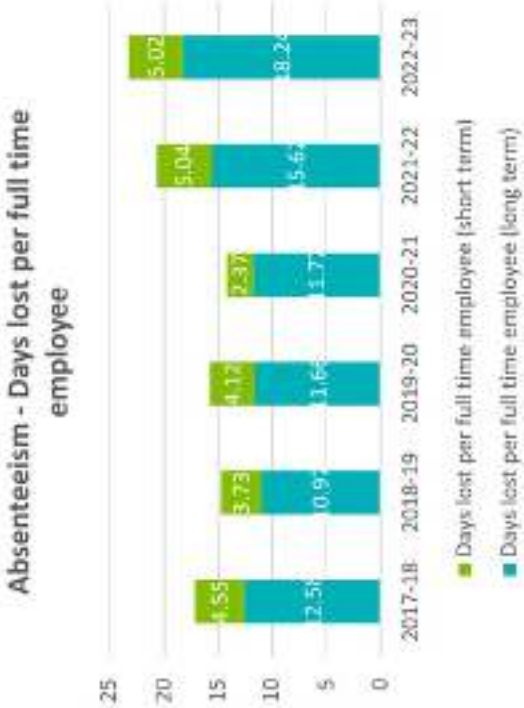
Corporate Objective

Provide accessible, high quality and integrated services through continuous improvement

Key action	Status	Update
<p>Introduce new, efficient and innovative ways to transform and improve the way we plan, manage and deliver services.</p>		<ul style="list-style-type: none"> • From the 1 June 2022 the former system for paying invoices was discontinued and the Pecos and Multiquote systems are now embedded and operational within Council processes. • The CMT working groups are still operational and are providing updates to the Senior Management Team on a regular basis. Some of the key milestones to date include; <ul style="list-style-type: none"> - A Customer engagement charter has been developed along with a series of broad service standards. - An Agile Working Policy came into effect in July 2022 - A business case was developed for an EDRMS system in February 2023 and has been submitted for internal consideration. • A mandatory Complaints Handling Procedure developed by the Northern Ireland Public Services Ombudsman will be implemented by Council by 1st January 2024. A Complaints Tracker has been developed by Council on Sharepoint to compliment the new Procedure. The Tracker monitors complaints from receipt to completion. It provides management information for internal and external reporting purpose. This allows officers, Councillors and the general public to map response times and volume of complaints. The statistics generated by the Tracker assist in identifying learning and service improvements.

		<ul style="list-style-type: none"> • An online property certificates service is now provided by Council. A publicity campaign was carried out to promote the service which has since seen the number of solicitors signing up to the service increase from 65% to 95%. • The Council continues to support the development of a new corporate administration model. • A new performance management system was tendered for in February 2023 with an implementation date of November 2023 agreed. <p>The Council continues to identify and introduce new ways to transform local services.</p>
<p>Develop a robust and reliable evidence base to inform decision making, policy development and service provision.</p>		<ul style="list-style-type: none"> • During 2022-23, a number of surveys were carried out, with the results being analysed for a range of internal and external stakeholders. These include the PeacePlus Residents Engagement survey, staff consultation on the new Corporate Plan including online surveys and focus groups and a museum service provision survey. • During 2022 a second comprehensive Residents Survey was conducted across the District. This survey used stratified sampling, including age, gender, geography ect. to ensure responses were representative and reflective of the Council's population. The survey sought residents views on service provision, emerging priorities within the District as well as gathering key data around health and wellbeing issues. This information will underpin the new Corporate Plan, Performance Improvement Plan and Business and Service Plans which sets the strategic direction of the Council. • The review of current indicators within the Community Plan is complete and agreed by the Community Planning Partnership and will be aligned to the indicators within the Programme for Government when it is published. <p>The Council continues to adopt an evidence based and performance led approach to decision-making, policy development and service provision.</p>
<p>Effectively manage performance and align individual contribution</p>		<p>The Council continues to mainstream and embed the Business Planning and Performance Management Framework. During 2022-23, Service Plans were</p>

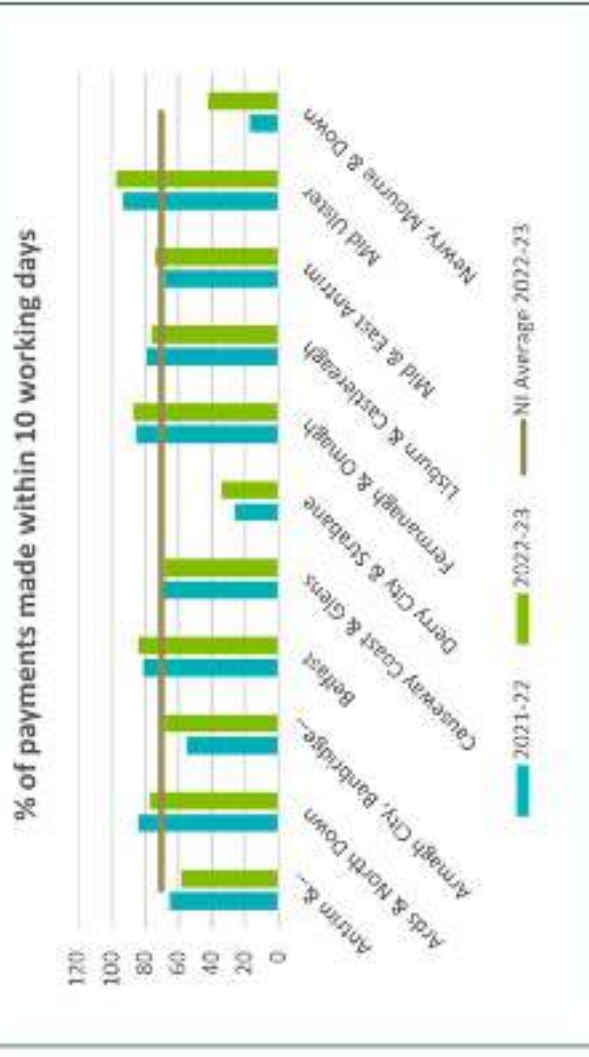
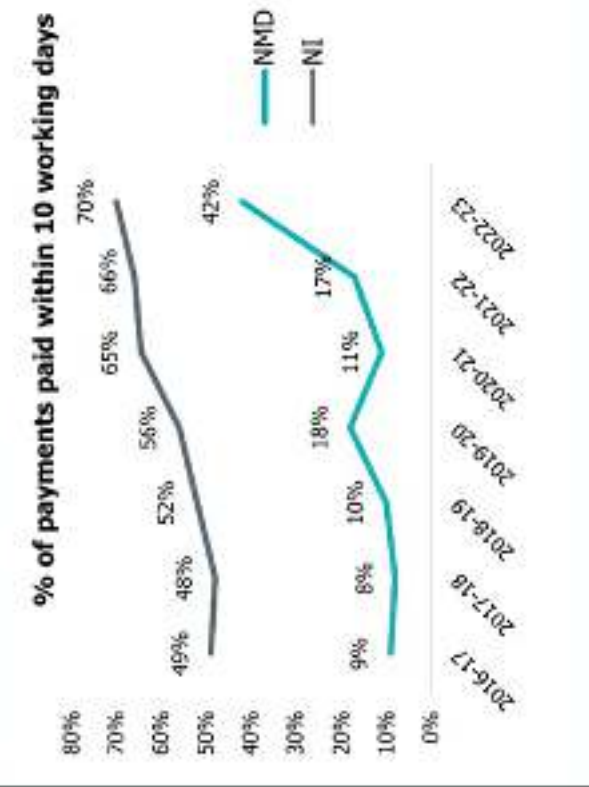
with corporate objectives and better outcomes for all.		developed for all departments and People Perform Grow was extended to employees at tier 5 and above. Through Service Plans and People Perform Grow, the Council is demonstrating the alignment across the hierarchy of plans in place and the significant contribution of employees in achieving the corporate objectives and better outcomes for all.
Support elected members in their leadership role.		<p>The Council continues to support Elected Members in their leadership role, by offering training and development programmes across a range of themes, including Suicide Awareness and Prevention and Dementia Awareness. Elected Members also attended conferences organised by NILGA, National Association of Councillors and APSE.</p> <p>The Chairperson and Vice Chairperson have a designated resource within the Council to support them in fulfilling their role(s) as First Citizen(s). The Chairperson hosted 34 civic receptions and attended 387 official events across the District, including Civic Awards and Civic Recognition Awards for sporting and community groups and illuminating Council buildings and mentoring groups to recognise 'Organ Donation Week', 'Recycle Week' and 'Childhood Cancer Awareness Month' as well as many others. The Chairperson also hosted a Charity Ball which raised over £20,000 of vital funds for four exceptional charities that work right at the heart of the community; including The Southern Area Hospice, Society of Saint Vincent De Paul, Suicide Down to Zero and the Simon Community.</p>
Implement a new neighbourhood model of providing cleansing and maintenance services.		A new District Cleansing service model was agreed in Q2 2022-23. A business case has been approved for additional fleet however resourcing remains an issue which has delayed the implementation of the new service model.

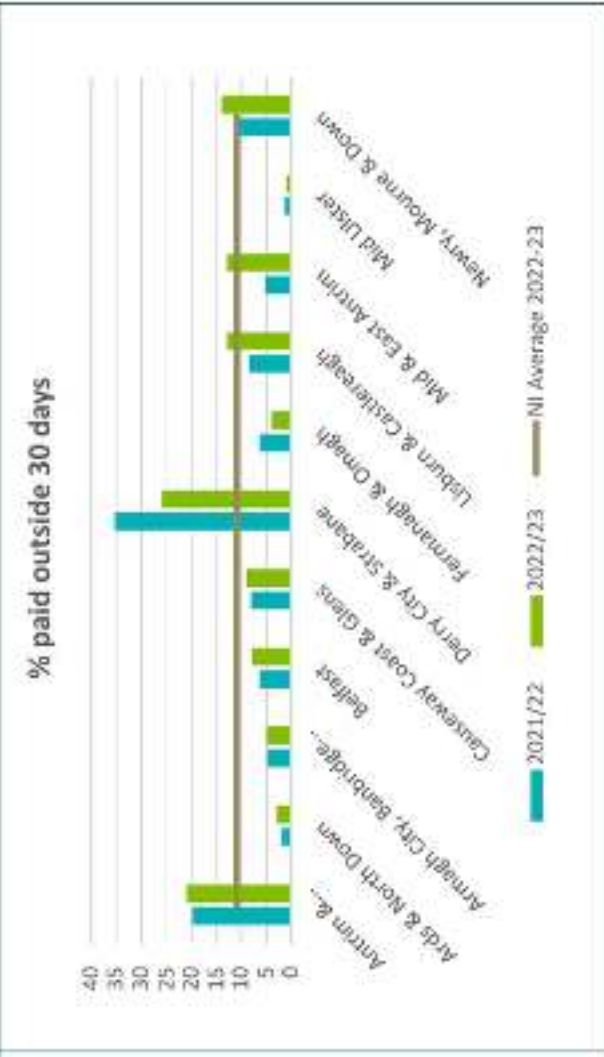
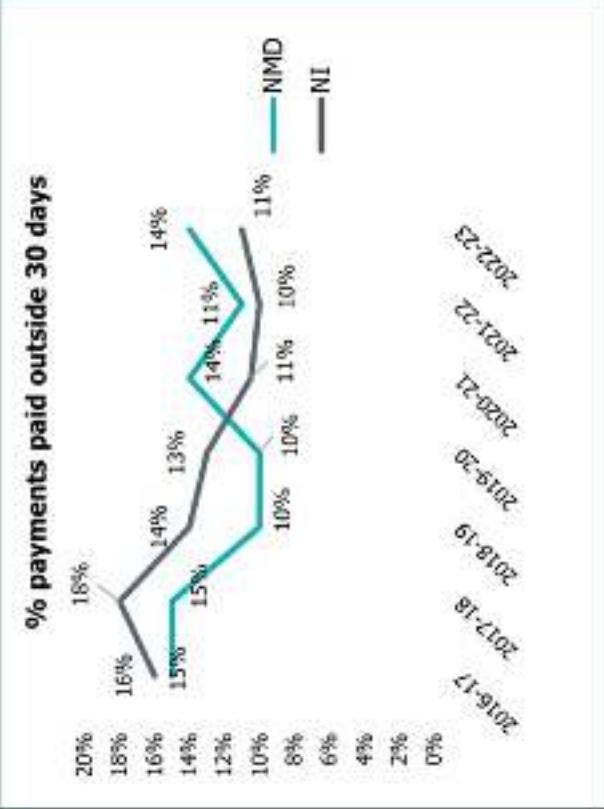
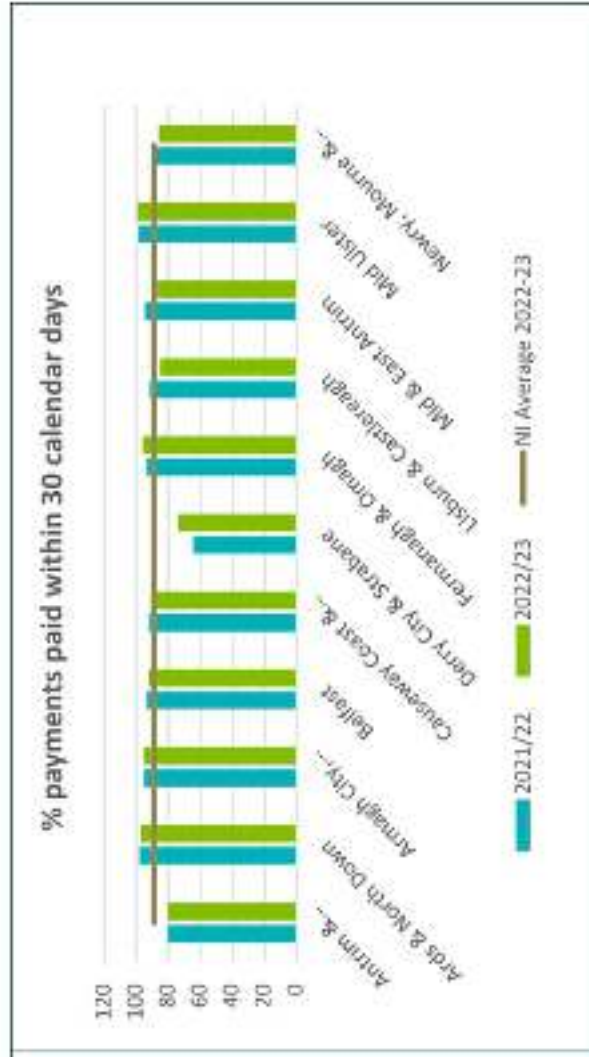
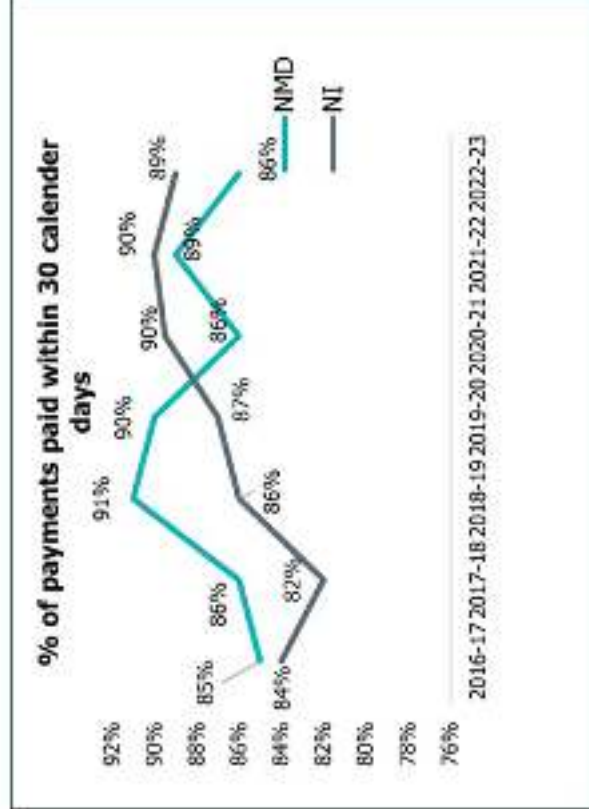
Measure of Success	Status Trend	Explanatory Note
Increased citizen satisfaction		<p>The 2022 Residents Survey revealed that:</p> <ul style="list-style-type: none"> 88% are satisfied with the Council overall, an increase of 1% on the 87% figure recorded in 2018. 92% agree that the Council helps to make Newry, Mourne and Down a good place to live, an increase of 17% on the 75% recorded in 2018. 88% trust the Council, an increase of 15% on the 73% recorded in 2018. 74% believe the Council provides good value for money, which is above the GB average of 51% and is an increase of 13% on the 61% recorded in 2018. <p>The certificate of Compliance was received from the Local Government Auditor in relation to the Duty of Improvement 2021-22. The Council is currently progressing the implementation of the 'proposals for improvement' which were put forward by the NI Audit Office, to help improve the arrangements in place to secure continuous improvement and facilitate a performance improvement culture.</p>
Compliance with Duty of Improvement		<p>During 2022-23, Newry, Mourne and Down recorded 23.26 days lost per full time employee. This represents an increase from 20.66 days in 2021-22, particularly in relation to long term absence, which increased from 15.62 to 18.24 days per employee and is the highest level of long-term absence recorded since 2015-16. Short-term absence decreased marginally from 5.04 days in 2021-22 to 5.02 days in 2022-23. 39.1% of the workforce (407 employees) had no recorded absence during 2022-23, however this represents a decrease when compared to the 42.2% of employees with no recorded absence in 2021-22. This increase in long term absenteeism may partly be attributed to the significant rise in the number of absences relating to stress, depression, anxiety, mental health and fatigue recorded in 2022-23 and may also have contributed to the decrease in the number of the workforce with no recorded absence.</p>
Level of absenteeism		<p style="text-align: center;">Absenteeism - Days lost per full time employee</p>  <p>■ Days lost per full time employee (short term) ■ Days lost per full time employee (long term)</p>
Percentage of payments paid:		<p>Emerging from the COVID-19 pandemic, the Council has again made progress in the percentage of payments paid within 10 working days, increasing from 11% in 2020-21 to 17% in 2021-22. This has now increased to 42% in 2022-23 however it</p>

remains one of the lowest across all regional councils ranking NMD 10/11 across Northern Ireland. A slight decrease has been recorded in the number of payments made within 30 calendar days falling from 89% in 2021-22 to 86% in 2022-23. This is below the NI average of 89% of invoices paid within 30 calendar days and ranks Newry, Mourne and Down 9/11 across Northern Ireland. The percentage of payments paid outside 30 days has also seen a slight decline, increasing from 11% in 2021-22 to 14% in 2022-23. This is above the regional average of 11% for payments paid outside 30 days with the Council ranked 9/11 across Northern Ireland.

Although improvements have been made, particularly in relation to the percentage of payments made within 10 working days it should be noted that the new PECOS system which was introduced during 2021-22, has had an impact on the payment of invoices as it continued to become embedded during 2022-23.



Within 10 working days	
Within 30 calendar days	
Outside 30 calendar days	







Corporate Objective

Advocate with others for the benefit of all people of the District



Key action	Status	Update
<p>Work with partners to implement the Community Plan and deliver better outcomes/improve the quality of life for all.</p>		<p>The Community Planning team facilitated a number of workshops to review the Community Plan. These workshops engaged all partners including the Strategic Stakeholder Forum, DEA Fora, Youth Council and Older Persons Fora. Subsequent to this an internal workshop was held with Council officers.</p> <p>The key priorities that were worked on in 2022-23 included:</p> <ul style="list-style-type: none"> • Youth Voice (Youth Council and Conference) • Community Support Partnerships • Sustainable Food Partnership • Labour Market Partnership <p>The Community Co-Ordination Hub and Strategic Stakeholder Forum continue to meet to address emerging social needs.</p> <p>DEA Fora has also contributed to the delivery of the Community Plan outcomes by delivering numerous cross community events and programmes, provision of warm spaces across the District, Community reimagining projects; health and wellbeing awareness raising, and representing Council at local partnerships.</p>
<p>Support elected members in their advocacy role around key local actions.</p>		<p>Elected members are supported in their advocacy roles through the DEA officers who work together with their DEA fora members to identify key local actions relevant to communities and implement programmes, activities and projects that aim to benefit residents and communities.</p>





Measure of Success	Status	Explanatory note
Compliance with the duty of community planning / monitor delivery of outcomes with partners		During 2022-23, the Council continued to comply with the statutory duty of community planning. The Community Planning Partnership met three times during the past year as well as a half day workshop in January 2023. Preparation work has begun on a Community Plan review however this has been delayed due to resourcing issues.
Percentage of residents who are satisfied with their local area as a place to live		The 2022 Residents Survey revealed that 91% of residents are satisfied with their local area as a place to live, which is well above the GB average of 81% and is an increase of 1% on the figure recorded in the 2018 Residents Survey. 99% of residents in the Slieve Croob DEA are satisfied with their local area as a place to live, compared to just 59% in the Newry DEA. Older residents are also more likely to be satisfied with their local area as a place to live than younger residents. The top perceived problems identified by residents are dog mess and fouling and rubbish or litter lying around.

Performance Improvement Objective 5

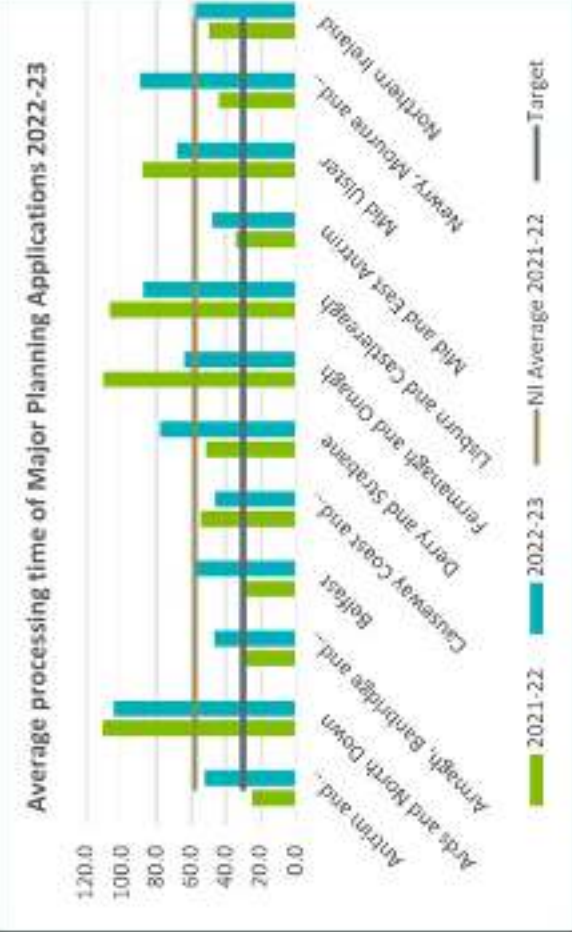
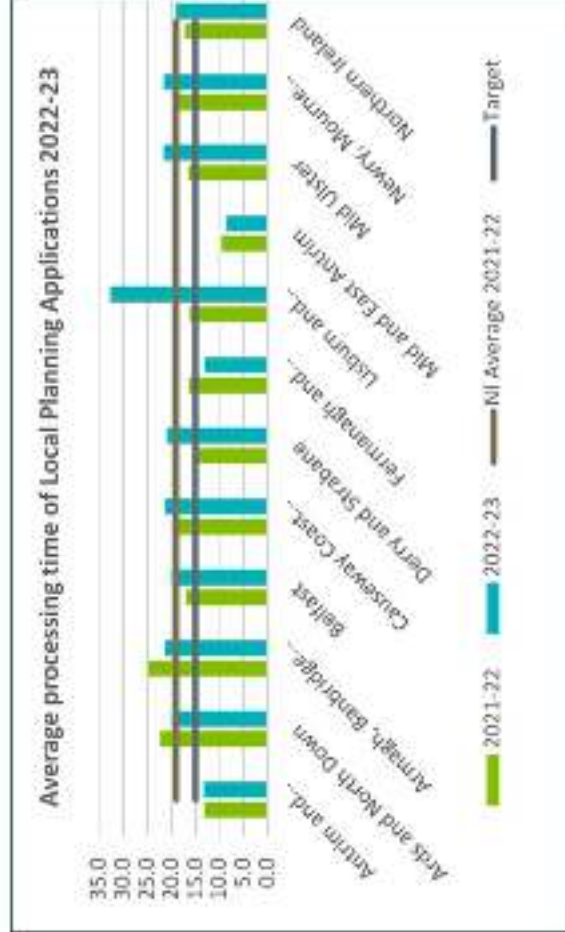
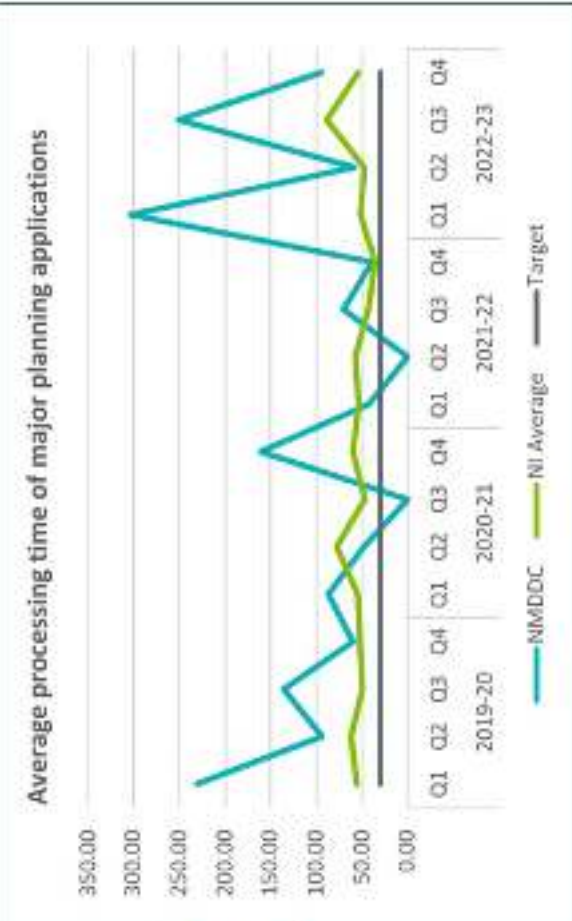
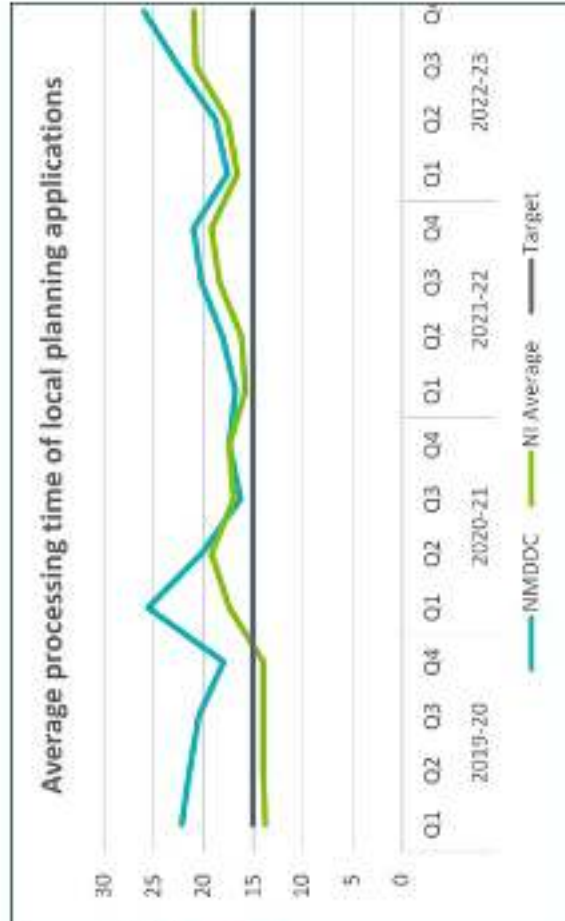
We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

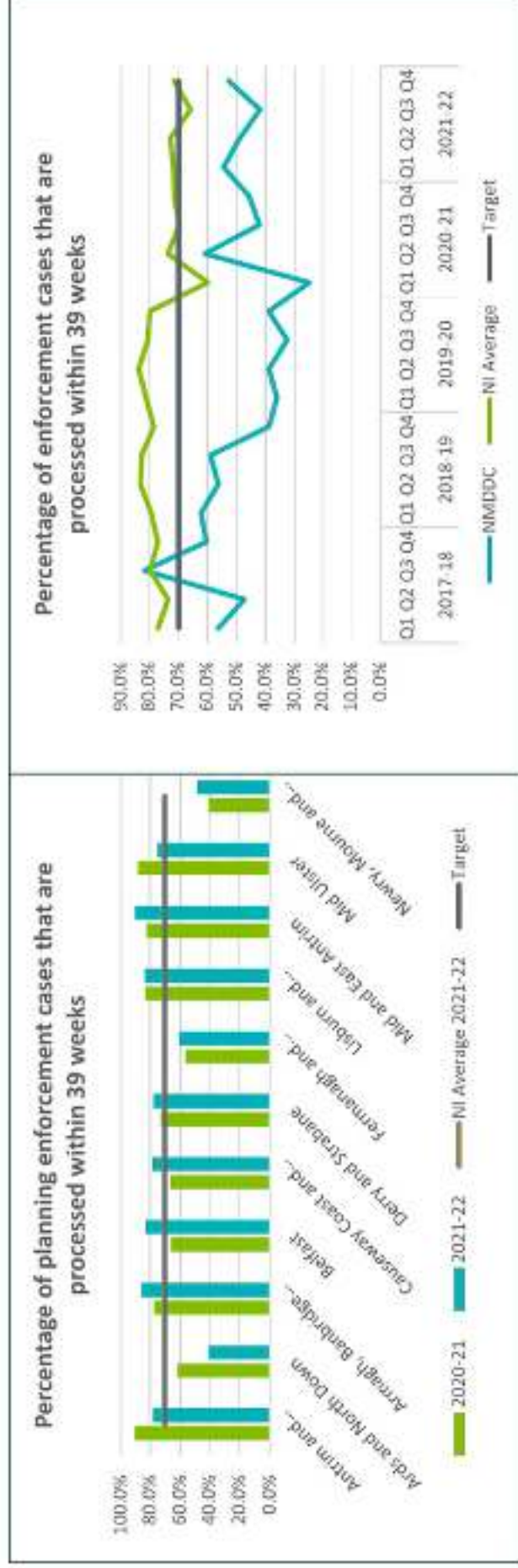
Key action	Status	Update
Reduce the number of live planning applications and enforcement cases which have been in the system for over 12 months.		The number of live planning applications which have been in the system for 12 months or more increased by 21.9% between 2021-22 and 2022-23 and the number of enforcement cases in the system for 12 months or more also increased, by 6.6% during this same period. Whilst the number of live planning applications and enforcement cases in the system for over 12 months remains high the Council is committed to continuing to reduce these figures.
Work with agents and architects to improve the standard of planning applications submitted.		This work is ongoing and is being assisted with the live regional planning portal which facilitates an online application process.

Support employees to deliver service improvements through ongoing training, capacity building and 'planning surgeries'.		Continuous improvement progresses in this area and a review of departmental service structures is underway. The introduction of the new planning portal has further assisted and supported employees to deliver service improvements.
Effectively implement the new electronic planning system		The new portal is live, and Council is working with agents and architects to review and improve system performance.

Measure of success	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Status Trend	Explanatory Note
Average processing time for local planning applications (weeks)	20.6	19	18.8	21.6	 	During 2022-23, Newry, Mourne and Down received 1,471 local planning applications which is the highest across Northern Ireland but represents a 15.3% decrease when compared to 2021-22. The processing time for local planning applications increased from 18.8 weeks in 2021-22 to 21.6 weeks in 2022-23 which is above the regional average of 19 weeks and exceeds the statutory standard of <15 weeks. Newry, Mourne and Down processed 28.3% of local planning applications within the statutory standard for 2022-23, a decrease of 6.5% compared to 2021-22. The Council is currently ranked joint 10/11 across Northern Ireland for processing local planning applications.
Average processing time of major planning applications (weeks)	94	64.6	44.3	89.0	 	During 2022-23, Newry, Mourne and Down received 7 major planning applications, one less application when compared to 2021-22. The processing time for major planning applications increased from 44.3 weeks in 2021-22 to 89 weeks in 2022-23 which was the highest increase in processing times across all 11 Councils. It is above the regional average of 57.8 weeks and still exceeds the statutory standard of <30 weeks. 9.1% of major planning applications were processed within the statutory standard, ranking the Council 11/11 across Northern Ireland.
Percentage of planning enforcement cases	36.2%	40.9%	48.5%	Data unavailable		The number of enforcement cases concluded and corresponding processing times (statutory target) is not presented in the Northern Ireland planning statistics 2022/23 annual statistical tables. The information will be published at a later date.

progressed within 39 weeks									
Number of planning applications in the system for 12 months or more	183	195	187	228					Between 2021-22 and 2022-23, the number of planning applications in the system for 12 months or more increased by 21.9%, from 187 in 2021-22 to 228 in 2022-23. Currently NMD has the 5 th highest number of planning applications in the system for 12 months or more across Northern Ireland which is a one place improvement on the 2021-22 ranking.
Number of planning applications in the system for 12 months or less	685	857	871	934					Between 2021-22 and 2022-23, the number of planning applications in the system for 12 months or less increased by 7.2%. Newry, Mourne and Down currently has the highest number of planning applications in the system for 12 months or less across Northern Ireland.
Number of enforcement cases in the system 12 months or more	620	546	472	503					Since 2019-20 there has been a decrease of nearly 19% in the number of enforcement cases in the system 12 months or more in Newry, Mourne and Down. However, between 2021-22 and 2022-23, the number of enforcement cases in the system for 12 months or more increased by 6.6%. Newry, Mourne and Down currently has the highest number of live enforcement cases in the system (708) across Northern Ireland, 48.6% of which have been in the system for two years or more.





In addition to the performance measures within the Corporate Plan, the Council continues to develop and agree suites of self imposed performance measures at all levels of the organisation, in line with the Business Planning and Performance Management Framework. This is evidenced through the:

- Agreed suites of performance measures within Directorate Business Plans.
- Agreed suites of performance indicators for Arts and Heritage, Building Control, Corporate Services, Community Development, Economic Development, Environmental Health, Environmental Services, Leisure and Planning, through the Association of Public Service Excellence (APSE).

As the Council’s performance management arrangements continue to mature and embed, the self-imposed performance indicators will be used to manage performance at all levels of the organisation, thereby facilitating a performance improvement culture and delivering sustainable improvements for local communities.




Appendix 1: Progressing the 'proposals for improvement'

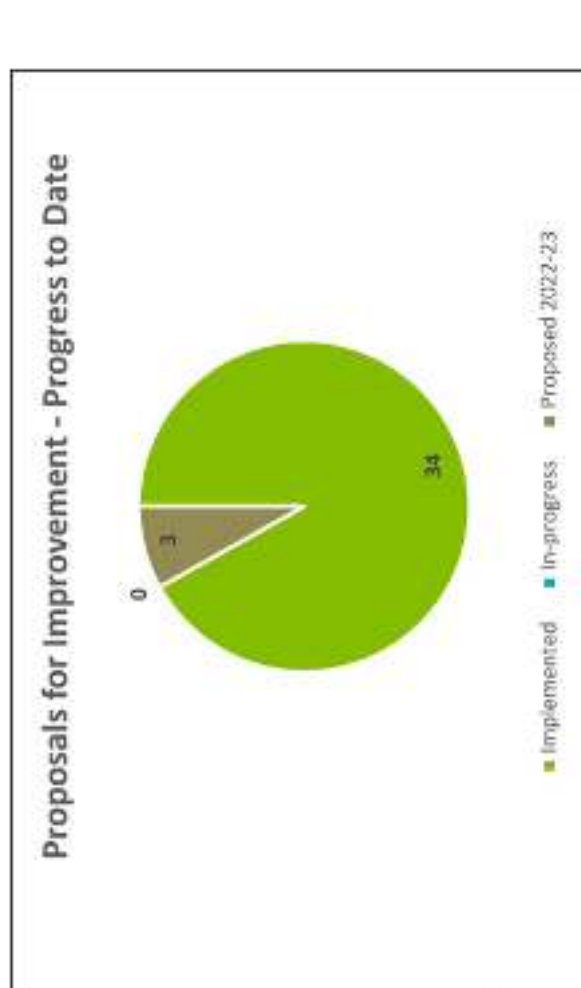
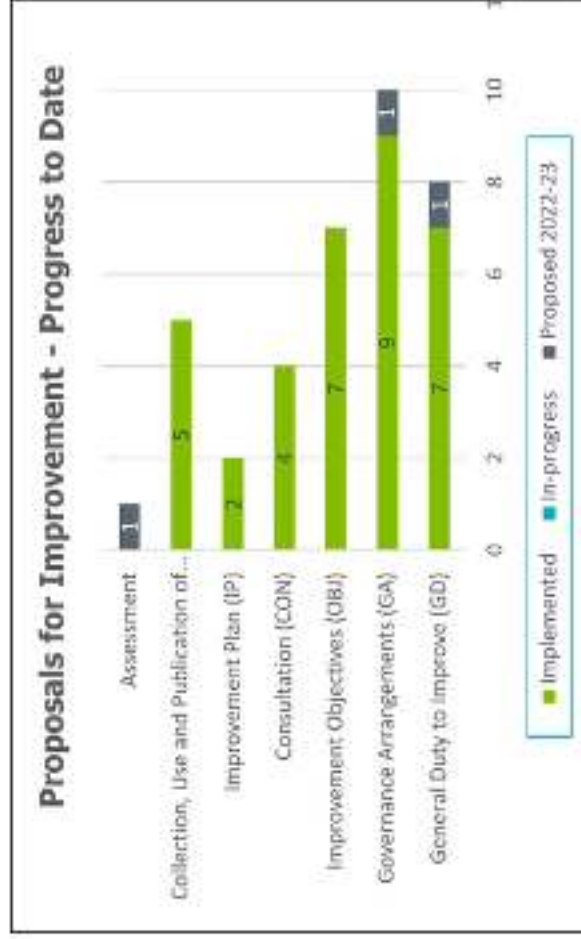
Newry, Mourne and Down District Council Performance Audit and Assessments: Proposals for Improvement - Progress Report

For the past five years, the Local Government Auditor has put forward 'proposals for improvement' as part of the annual Performance Audit and Assessments which are carried out by the Northern Ireland Audit Office. The purpose of the 'proposals for improvement' is to support the Council in putting in place arrangements to secure continuous improvement in the exercise of functions. The 'proposals for improvement' are categorised under the seven themes outlined below. This report provides an overview of progress to date in implementing the 'proposals for improvement', using the following legend. It should be noted that the implementation of a number of 'proposals for improvement' has been impacted by the COVID-19 pandemic.

Themes:

1. General duty to improve
2. Governance arrangements
3. Improvement objectives
4. Consultation
5. Improvement Plan
6. Arrangements to improve
7. Collection, use and publication of performance information

Legend	
Proposal implemented / on track to be implemented	
Proposal partially implemented / likely to be implemented	
Proposal not implemented	




THEME: Assessment

PROPOSAL FOR IMPROVEMENT: Council should consider enhancing transparency of the self-assessment report by providing more detailed narrative to allow the reader to better understand how Council has determined the ratings of the trends in performance. Furthermore, where there are downward trends in performance or the Council has assessed targets are not likely to be achieved, appropriate explanations should be included as to how Council intends to address this

The Residents Survey provides robust and reliable datasets for the Council to understand and track resident perceptions of the Council and its services. It is directly aligned to and influences the content of the Corporate Plan and PIP. Best practice indicates that Residents Surveys should be carried out every 3-4 years, as resident perceptions are unlikely to change on an annual basis, and the baseline data is therefore considered 'live' for this period of time. A legend is also provided in all performance reports indicating whether a target has been achieved/partially achieved or not achieved at all and where there has been an upward or downward trend in the figures year on year.



<p>PROGRESS TO DATE</p> <p>A second Residents survey was carried out in September 2022 which allows a comparative and trend analysis with the previous Residents Survey and provides clear transparency in how we are performing as a Council. A status and narrative is provided against every action and measure within the Assessment of Performance and where downward trends are experienced an explanation on how this has occurred is provided where possible.</p>		<p>THEME: General duty to improve</p>	<p>PROPOSAL FOR IMPROVEMENT: An electronic performance management system would help to achieve long term continuous improvement as it would provide the basis for a more reliable system for identifying and monitoring improvements, as well as creating efficiencies in the process that could free up time to spend on value adding activities</p>	<p>Following the approval of the Outline Business case for an electronic performance system by the IT Projects Group in July 2022, a paper was taken to the Senior Management Team (SMT) to seek approval of this report and the recommendation contained within it to 'To commence with a procurement process for the implementation of a performance system'. This was agreed by SMT in December 2022 and in January 2023 a tender process was initiated with a 4 year licence for the system secured in February 2023. Due to the change in ownership and new contracts, the Council's legal and compliance team have been liaising with the team in Advanced to ensure all sides are happy with the content. A date for the implementation of the system has now been agreed for November 2023. In the interim, the Council continues to maintain and manage the excel based performance management system. This system provides an overview of around 200 performance indicators, highlighting trends over time and against target. The performance management system is available for all employees to access on the shared drive.</p>	<p>STATUS</p> <p></p>
<p>PROGRESS TO DATE</p>	<p>The Council has continued to embed the Business Planning and Performance Management Framework, in order to facilitate the effective cascade of strategic objectives across the organisation. The Framework features within the Corporate Plan, Performance Improvement Plan and Directorate Business Plans, as well as the guidance for Service Plans and People Perform Grow, demonstrating how employees contribute to the achievement of community planning outcomes and strategic objectives. The Performance Improvement Policy continues to provide the content for mainstreaming the Business Planning and Performance Management Framework, and was updated in Q3 2022, in line with the 4 year policy review cycle.</p> <p>The Business Planning and Performance Management Cycle has also been updated to demonstrate the integrated timeline of activity required to strengthen the alignment across the Framework and facilitate the development, implementation and review of the Community Plan, Corporate Plan, Performance Improvement Plan, Directorate Business Plans, Service Plans and People Perform Grow.</p>				

The monitoring, reporting and review arrangements at each level of the Framework continue to be mainstreamed and a standard, consistent approach has been developed for performance reporting, using the red/amber/green status. Performance reports are available to a range of stakeholders through the Council's website and Committee reporting arrangements.

Community Plan

The Community Planning team facilitated a number of workshops to review the Community Plan. These workshops engaged all partners including the Strategic Stakeholder Forum, District Electoral Area Fora, Youth Council and Older Persons Fora. Subsequent to this an internal workshop was held with Council officers. A review of the plan will be presented to the Community Planning Partnership in Q4 2023-24.

Corporate Plan

The implementation of the current Corporate Plan 2021-23 is nearing completion. The Council is finalising preparations for the Corporate Plan 2023-27, with an agreed timeline and key milestones to achieve. The implementation of the consultation and engagement programme is well underway, with the second Residents Survey for the District carried out in September 2022, involving a representative sample of residents across the District. The Residents Survey was supplemented by focus groups and workshops, which engaged key stakeholders in the process, particularly Elected Members, employees and the Senior and Corporate Management Teams. This robust and reliable quantitative and qualitative evidence base has been used to inform and influence the strategic objectives, key actions and measures of success within the emerging Corporate Plan.

Performance Improvement Plan

The Council published the Performance Improvement Plan 2023-24 ahead of the statutory deadline. Three of the performance improvement objectives, supporting actions and measures of success were carried forward from 2022-23. One of the objectives has been amended to reflect improvements achieved and where improvements are now required while another has seen significant progress and was deemed to have been delivered and has therefore been replaced. All were developed and updated in close liaison with officers, approved by the Senior Management Team and Strategy, Policy and Resources Committee, and subject to a public consultation process between March-May 2023.

Directorate Business Plans

Five Directorate Business Plans 2023-24 were developed and approved by the Senior Management Team and relevant Council Committee. Each Business Plan also includes objectives, key actions and measures for success, aligned to specific corporate objectives.

Each Directorate also undertook an assessment of their respective Business Plan 2022-23, which was also approved by the Senior Management Team and relevant Council Committee. Some Directorates are very proactive in engaging employees in reviewing and developing the Business Plan, organising workshops and business planning sessions.


Service Plans

During 2019-20, the Council agreed a corporate approach to developing and mainstreaming Service Plans, as a tool to enable departments to turn plans into action, monitor performance and strengthen the effective cascade of strategic objectives to departments, teams and employees. Service Plans were subsequently introduced in 2021-22 to provide an overview of the operational activity and key improvements that are planned for the year ahead, helping to ensure that teams and employees are working towards shared and agreed objectives. All departments developed a Service Plan during 2022-23, and some departments, particularly the Leisure and Sport Department were very proactive in engaging all employees in the development of the 2023-24 Service Plan.

Individual Performance

During 2019-20, the Council developed Individual Performance through the 'People Perform Grow' pilot, which seeks to align the contribution of employees to the corporate objectives and community planning outcomes, as demonstrated through the Business Planning and Performance Management Framework. However, in response to the COVID-19 pandemic, People Perform Grow was suspended and was subsequently launched during 2021-22 for tier four employees and above. During 2022-23, 'People, Perform, Grow' was rolled out to employees at tier 5. People Perform Grow templates link individual performance objectives with the relevant Service Plan, in order to strengthen the cascade of corporate objectives to all employees across the organisation. An e-learning module and brochure has also been developed to support the effective implementation of People Perform Grow, and performance management arrangements have been introduced, through the 'PPG Tracker', to monitor progress in employee participation in People Perform Grow. Progress is reported through the Corporate Performance Dashboard on a quarterly basis.

The Corporate Performance Dashboard continues to provide an overview of the overall organisational health of Newry, Mourne and Down District Council, using a suite of statutory and self-imposed performance measures across a range of key functions. The Corporate Performance Dashboard is aligned to the objectives within the Corporate Plan 2021-23 and risks within the Corporate Risk Register. It provides a platform to monitor performance on a quarterly basis, identify areas of good performance, address areas of under-performance and secure continuous improvement in the delivery of key functions. The Corporate Performance Dashboard 2022-23 is made up of 18 performance measures, including the seven statutory performance indicators for economic development, waste

<p>management and planning. These performance measures may change on an annual basis and will continue to be aligned to specific organisational objectives, risks and areas for improvement.</p>	<p>THEME: Governance Arrangements</p> <p>PROPOSAL: The Council should consider using Internal Audit to review the performance improvement arrangements.</p>	<p>The Council views the annual audit carried out by NIAO around the current Performance Management arrangements to be more than sufficient. The Council recognises the value of engaging the Internal Audit function to identify and deliver improvements, specifically those which do not necessarily fall within the scope of NIAO audit, such as around data validation and monitoring. To this end, in 2018, an Internal Audit of the APSE PI's was carried out and all recommendations were implemented, and an Internal Audit of the Corporate Plan's Performance Indicators took place in Q4 2022-23. The Council have also agreed a 4 year Internal Audit plan in April 2023 with an audit of Performance included for two of those four years with an option to increase if deemed necessary.</p>	<p>PROGRESS</p>	<p>The Council worked with ASM to agree the Terms of Reference for an audit of specific measures of success within the Corporate Plan 2021-23 which took place in Q4 2022-23. The audit identified a number of improvements which could be incorporated within the Council's systems in relation to the performance measures in the 2021-23 Corporate Plan which are currently being looked at and implemented where possible, however based on the information they reviewed, they considered that the existing systems in place for recording and validating data for performance measures in the 2021-23 Corporate Plan were basically sound and provided a satisfactory level of assurance regarding the effective and efficient achievement of the Council's objectives. This process provides assurance that the necessary data collation processes are in place to ensure robust, reliable and accurate datasets are reported in the public domain, ahead of the publication of the new Corporate Plan 2023-27. Performance management training took place for members of the Audit Committee in January 2021, exploring the role of Elected Members in building high performing organisations. Performance and improvement is a standing item on the agenda of the quarterly Audit Committee meetings and has featured as a regular agenda item at the monthly Strategy, Policy and Resources Committee meetings. In addition, all Standing Committees of Council consider performance information in relation to their specific functions on an ongoing basis, which is supplemented by the mid year and annual reviews of their respective Directorate Business Plan. Elected Members have also been actively engaged in identifying key local issues and informing the development of the Corporate Plan 2023-27 and Performance Improvement Plan 2023-24.</p>	<p>THEME: Improvement Objectives</p>	<p>PROGRESS</p>	<p>Status</p> <p></p>
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In 2021-22, the Council adopted five performance improvement objectives, which were carried forward to 2022-23, and updated where appropriate. Three of the 2022-23 performance improvement objectives have been carried forward to 2023-24. One has changed focus to reflect current need and one has been deemed delivered and has been replaced with a new objective. These performance improvement objectives are based on set criteria and are aligned to the outcomes within the Programme for Government and Community Plan for Newry, Mourne and Down, as well as the strategic objectives within the Corporate Plan 2021-23. The five performance improvement objectives were endorsed through the public consultation and engagement process which was carried out during Q1 2023-24. These objectives are considered to be more specific, focused and measurable, and were approved by the Senior Management Team and Strategy Policy and Resources Committee in June 2023 and by the Audit Committee and Full Council in July 2023.

1. We will support the health and wellbeing of local people by improving our leisure facilities and services.
2. We will grow the economy by supporting local businesses and creating new jobs
3. We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents
4. We will improve our sustainability and reduce our impacts in relation to climate change.
5. We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

The NI Audit Office has confirmed that the performance improvement objectives carried over are legitimate, clear, robust, deliverable and demonstrable, covering a range of Council services that relate to improving Council functions or improving services for communities.

As part of the process to redefine the current suite of performance improvement objectives, the Council reviewed the 'supporting actions' and 'measures of success' which underpin each objective, in order to ensure they remain meaningful and that their achievement can demonstrate improvement. Where possible and appropriate, baseline data for each 'measure of success' has been included in the Performance Improvement Plan 2023-24, to demonstrate performance trends over time and targets for improvement have also been agreed.

THEME: Consultation**PROGRESS**

The Council continues to implement a robust and inclusive consultation and engagement process in relation to the development of the annual performance improvement objectives. Overall, the 2023-24 consultation and engagement process resulted in 123 completed surveys and engagement with 27 stakeholders through Section 75 groups, including Newry, Mourne and Down Youth Voice, Cedar Foundation and Newry and Mourne Older People's Forum. This consultation and engagement process was launched through the NMD Speak online platform, publicised through public notices in local newspapers and supplemented by the 764 responses to the Residents Survey in 2022, and 581 respondents and participants to the Covid-19 survey in 2020. The majority of consultees agreed with the proposed performance improvement objectives 2023-24.

THEME: Improvement Plan**PROGRESS**

The Council published the Performance Improvement Plan 2023-24 ahead of the revised statutory timescale of 30 September 2023. The Council has also published the summary document 'Our Performance Looking Back Going Forward', to provide a user friendly overview of retrospective performance during 2022-23 and the forward looking performance objectives for 2023-24.

THEME: Arrangements to Improve**PROGRESS**

The Council continues to progress, implement and embed its arrangements to achieve the objectives, key actions and measures of success within the Corporate Plan, Performance Improvement Plan, Directorate Business Plans, Service Plans and People Perform Grow. The arrangements to deliver the performance improvement objectives continue to evolve and are supported by Objective Delivery Plans which provide a detailed overview of how the objectives and associated actions are managed, monitored and reported, under the direction of the Senior Responsible Officer.

THEME: Collection, Use and Publication of Performance Information**PROGRESS**

The Business Planning and Performance Management Framework demonstrates the alignment that exists between the Community Plan, Corporate Plan, Directorate Business Plans, Service Plans and People Perform Grow. It has been supplemented by an agreed cycle of activity required to embed the Framework across the organisation. All elements of the Business Planning and Performance Management Framework are currently being progressed and embedded across the organisation.

Status

In addition to the statutory performance indicators and standards, the Council has developed and agreed suites of self-imposed performance indicators which underpin the Corporate Plan, Performance Improvement Plan and Directorate Business Plans. These plans provide the strategic and operational context for the work of the organisation, and year on year progress against the indicators is monitored and reported through the annual Assessment of Performance, as well as the annual and bi-annual assessments of the Performance Improvement Plan and Directorate Business Plans. The Council has also developed Performance Profiles for each Directorate to present baseline performance information in a meaningful and consistent way, to facilitate a performance led approach to business planning and embed a culture of improvement.

The Council continues to form part of APSE Performance Networks and has collated benchmarking data across a range of services since 2016-17. This information has been analysed and reported to the Senior Management Team and Corporate Management Team through the Performance Profiles as well as specific APSE Reports, ensuring a performance led approach to business planning, specifically in relation to Directorate Business Plans and Service Plans. An internal audit of APSE performance indicators was carried out by ASM in November 2018, in order to assess the reliability of the existing benchmarking arrangements and validate the accuracy and integrity of selected APSE performance indicators. The internal audit confirmed that the existing systems in place to validate performance indicators can provide satisfactory assurance regarding the effective and efficient achievement of the Council's objectives and all recommendations have now been implemented.

In November 2019, Newry, Mourne and Down was the first Council in the UK to undertake a full validation of all APSE performance indicators. The purpose of the validation was to assess the adequacy of the data collation processes and accuracy of performance information submitted. The outcome of the audit was broadly 'satisfactory' and the work is ongoing to provide additional assurances in relation to data accuracy and quality.

Through the Assessment of Performance, the Council continues to benchmark performance with other Councils, specifically in relation to economic development, planning, waste management and prompt payments. The Councils also compares year on year performance across a broad range of performance measures within the Corporate Plan and Performance Improvement Plan.

Appendix 2: The Golden Thread

NMD Community Planning Outcomes

All people in Newry, Mourne and Down get a good start in life and fulfill their potential

All people in Newry, Mourne and Down enjoy good health and wellbeing

All people in Newry, Mourne and Down benefit from prosperous communities

All people in Newry, Mourne and Down benefit from a clean, quality, sustainable environment

All people in Newry, Mourne and Down live in respectful, safe and vibrant communities

NMDDC Corporate Objectives

Provide accessible, high quality and integrated services through continuous improvement

Advocate with others for the benefit of all people of the District

Continue to improve the health and wellbeing of everyone in the District and reduce health inequalities

Enable and support people to engage in inclusive and diverse activities in their communities

Invest in and support new and growing businesses, job creation and employment skills

Promote the revitalisation of our city, towns, villages and rural communities

Support sustainable forms of tourism which value our environment and cultural heritage

Enhance, protect and promote our environment

NMDDC Performance Improvement Objectives

We will support the health and wellbeing of local people by improving our local facilities and services

We will grow the economy by supporting local businesses and creating new jobs

We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents

We will improve our sustainability and reduce our impacts in relation to climate change

We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

www.newrymournedown.org

Our Performance Looking Back, Going Forward



The Local Government (NI) Act 2014 sets out a general duty of improvement for local government, whereby all District Councils must put in place arrangements to secure continuous improvement in the exercise of their functions.



Looking Back

Assessment of Performance 2022-23

Every year, we are required to publish an Assessment of Performance to demonstrate whether planned improvements have been achieved. The Assessment of Performance sets out progress against the current 'measures of success' within the:

- **Corporate Plan 2021-23**
- **Performance Improvement Plan 2022-23**
(including the statutory performance indicators and standards)

Our performance has been tracked against set targets and trends over time, using the legend below.

Status	Trend
 <p>Target or objective achieved / on track to be achieved</p>	 <p>Performance has improved since the previous year</p>
 <p>Target or objective partially achieved / likely to be achieved / subject to delay</p>	 <p>Performance is similar to the previous year</p>
 <p>Target or objective not achieved / unlikely to be achieved</p>	 <p>Performance has declined since the previous year</p>

Our District, Our Organisation, Our Performance



District

- Population: 182,074
- Households: 68,398
- 7 District Electoral Areas
- 41 Elected Members
- 1,000+ employees
- 88% of residents are satisfied with the Council

Community

- Life expectancy:**
Male: 78.9 years /
Female: 82.7 years
- Age Profile:** 0-15 years:
22% / 65+ years: 17%
- 87% of residents agree that their local area is a place where people from different backgrounds get on well together
- 100% of residents feel safe during the day, 78% of residents feel safe after dark
- 115 Neighbourhood Watch Schemes
- 18,407 food parcels delivered to vulnerable households
- £9.6m awarded through the Financial Assistance Scheme since 2015

Tourism

- Between 2018 and 2019:**
- 15% increase in visitor numbers, to 516,203
- 21% increase in visitor spend, to £83.7m
- Three Areas of Outstanding Natural Beauty
- 5 'green flag' parks and 3 'blue flag' beaches





Health and Wellbeing

82% of residents feel they are in very good or good health

83% of residents are physically active at least once a week for 30mins

73.5% of customers are satisfied with the Council's six leisure facilities

225k recorded visits at community trails

226K recorded visits to Warrenpoint Municipal Park



Economy

Employment rate (age 16 to 64): 68.5

9,175 VAT Registered Businesses

23% of the population aged 16 years and over have no qualifications

187 new jobs promoted through business start activity

359 businesses supported and 1,108 mentoring days delivered through economic development programmes



Environment

Recycling is important to 91% of residents

Top perceived problem for residents: Dog mess and fouling

Recycling rate: 49.6%

360 community clean ups supported since 2018

Second lowest level of waste to landfill across all NI Councils



Performance at a Glance

A snapshot of the past year

Performance Improvement Objective	Progress	Status Trend
 <p>We will encourage local people to lead healthy and active lives by improving the quality of our parks and open spaces</p>	79.8% increase in recorded attendances at Council leisure centres	▲
	132% increase in recorded visits to Carlingford Lough Greenway	▲
	A further 6% increase in recorded visits at Warrenpoint Municipal Park bringing the total recorded visits to 226,153 in 2022-23.	▲
	6.6% increase in recorded visits at community trails	▲
	3 'blue flag' beaches and 5 'green flag' parks	😊
	83% of visitors are satisfied with the Council's forest parks	😊
	2 new play parks built and 2 play parks upgraded	😊
 <p>We will grow the economy by supporting local businesses and creating new jobs</p>	187 new jobs promoted through business start activity	😊 ▼
	12 new social enterprise businesses supported and 12 new social enterprise jobs created	😊 ▶
	347 businesses supported and 187 jobs created through 'NMD Growth', 'Digital Growth', 'Tender for Growth' and 'Sales Accelerator' programmes	😊 ▼
	Increase in the number of VAT and/or PAYE registered businesses, birth rate of new businesses and employee jobs	😊
	'Make it Local' campaign rolled out	😊
 <p>We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents</p>	110 fixed penalty notices issued and 91 paid	😞 ▶
	39 community clean ups supported	😞 ▼
	Decrease in the rate of recycling, to 49.6%*	😞 ▶
	One of the lowest levels of waste sent to landfill across all NI Councils*	😊 ▲
	10 'Live Here, Love Here' environmental projects supported	▼
	Anti-littering and responsible dog ownership campaigns rolled out	😊

Performance Improvement Objective	Progress	Status Trend
 <p>We will build the capacity of local communities through the Financial Assistance Scheme</p>	<p>£1.26m awarded to 366 projects across 22 thematic areas</p> <p>67% of applications to the financial assistance scheme were successful</p> <p>£524k awarded towards major and minor capital projects</p> <p>49,347 volunteers hours recorded to deliver projects and 256,025 beneficiaries of the scheme</p> <p>5 capacity building sessions delivered to 208 participants</p> <p>99% of applicants are satisfied with the support received from the Programmes Unit</p>	<p>😊</p> <p>😞▶</p> <p>😊</p> <p>😊</p> <p>😊</p> <p>😊</p>
 <p>We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme</p>	<p>The Council received and decided on the highest number of planning applications across the 11 Councils, approving the second highest number of cases regionally.</p> <p>The processing time for local planning applications increased from 18.8 weeks in 2021-22 to 21.6 weeks in 2022-23</p> <p>The processing time for major planning applications increased from 44.3 weeks in 2021-22 to 89 weeks in 2022-23</p> <p>The number of planning applications in the system for 12 months or more increased from 187 in 2021-22 to 228 in 2022-23.</p> <p>The number of enforcement cases in the system for 12 months or more has increased from 472 in 2021-22 to 503 2022-23.</p>	<p>😊</p> <p>😞▼</p> <p>😞▼</p> <p>😞▼</p> <p>😞▼</p>

*The 2022-23 data in relation to the statutory performance indicators for waste management remains provisional, as the end of year validated data will be published by DAERA in Q3 2023-24.

Going Forward

Performance Improvement Objectives 2023-24



Every year, we are required to set performance improvement objectives for the services we provide, and to have in place arrangements to achieve these objectives. These objectives seek to address the issues which matter most to local people, and are:

Linked to the Community Plan, Corporate Plan and Directorate Business Plans	✓
Based on existing performance information	✓
Aligned to the seven strategic aspects of improvement	✓
Based on stakeholder consultation and engagement	✓



Objective 1

We will support the health and wellbeing of local people by improving our local facilities and services

What you will see:

- Increase in the number of paid attendances at our six leisure centres to 750,000 by the end of 2023-24.
- Increase in the number of people participating in targeted health programmes to 9,400.
- Increase in the number of young people participating in targeted health and wellbeing initiatives to 20,000.
- Increase in the number of memberships being taken out to 9,750.
- 225,000 recorded visits to community trails.
- A number of new build and/or upgraded capital leisure projects progressed.
- 'Mystery Visitor' Programme implemented and baseline established.



Objective 2

We will grow the economy by supporting local businesses and creating new jobs

What you will see:

- 300 business plans created for Start-Up businesses and employer enterprises
- 190 new Business / employer enterprises supported to start-up
- Support provided to 200 existing businesses to progress growth and scaling ambitions
- 155 new jobs promoted via business start-up activity.
- 12 social enterprise start-ups supported and 12 social enterprise jobs created
- More support for new and established local businesses and more employment opportunities across the District
- The economic recovery of Newry, Mourne and Down is underway, as the District becomes more economically active and prosperous



Objective 3

We will improve the cleanliness of our District by addressing littering, fly tipping and dog fouling incidents

What you will see:

- Increase in the number of fixed penalty notices issued and paid
- Responsible dog ownership and reduced levels of dog fouling, littering and illicit dumping
- Improved opportunities to report littering, dog fouling and illicit dumping
- Reduction in the disposal of paint from our Household Recycling Centre sites.
- Opportunities to engage in community clean ups and participate in the 'Live Here Love Here' campaign and 'Adopt a Spot' scheme
- Landfill and recycling targets are achieved
- A cleaner, greener District, with improved civic and community pride



Objective 4

We will improve our sustainability and reduce our impacts in relation to climate change

What you will see:

- Development of a climate change and sustainable development strategy
- Development of a climate change adaptation plan
- Development of the new Newry, Mourne and Down Biodiversity Strategy (2023-2028)
- New trees planted
- Carbon footprint of Council estate established
- 20 new Council supported EV charging points installed
- Increase in the percentage of younger, less polluting vehicles within the Council fleet
- 10 new electric vehicles ordered for use within the Council fleet.
- 5 new public drinking water fountains erected.



Objective 5

We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme

What you will see:

- A more efficient and effective planning service
- Improved processing times for local and major planning applications
- Improved processing times for planning enforcement cases
- Reduction in the number of live planning applications and enforcement cases in the system
- An empowered and motivated workforce
- Increased confidence in the Planning system
- Sustainable development and regeneration of the District

Have your say

We welcome your feedback and suggestions on how Council services can be improved in the future. Full copies of the following documents are available to download from our website www.newrymouredown.org as follows:

- Performance Improvement Plan 2023-24
- Assessment of Performance 2022-23

This document is available in alternative formats upon request.

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