NI Museums Council

Annual Report 2025–26

Northern Ireland Museums Council

Financial statements for the year ended 31 March 2026

Registered Company Number: NI027735

Charity Registration Number: NIC101873

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Members of the Board and professional advisors

Directors

Jessica Hoyle	Acting Chair 1 Oct 2025, appointed as Chair on 1 Feb 2026
Pamela Baird	Appointed on 24 Sept 2025
Ruth Balmer	Appointed on 1 Feb 2026
Sean Bardon	
Elizabeth Crooke	
Sarah Calvin	
Alan Freeburn	
Alderman Paul Greenfield	Resigned 6 June 2025
Liesa Johnston	Appointed on 1 Feb 2026
Matthew McMahon	
Celine McStravick	Appointed on 1 Feb2026
Tony Murphy	Appointed on 24 Sept 2025
Dr Laura Patrick	Appointed on 1 Feb 2026
Nuala Toman	
Nora Douds	Resigned from Board and as Chair on 1 Oct 2025
Cllr John McClaughry	Resigned on 24 Sept 2025
Brona Moffett	Resigned on 24 Sept 2025

Audit & Risk Assurance Committee

Nuala Toman	Appointed as Chair on 23 Sep 2025
Elizabeth Crooke	
Matthew McMahon	
Alan Freeburn	Appointed on 24 Jun 2025
Jessica Hoyle	Resigned on 1 Oct 2025
Cllr John McClaughry	Resigned on 24 Sept 2025
Brona Moffett	Resigned as Chair on 3 Sept 2025

Grant Committee

Sean Barden	Appointed as Chair on 23 Sep 2025
Pamela Baird	Appointed on 10 Nov 2025
Sarah Calvin	Appointed on 10 Nov 2025
Alan Freeburn	
Jessica Hoyle	Resigned on 1 Oct 2025
Nuala Toman	Resigned as Chair on 8 Sep 25
Simon Hunter	(Independent Member) Resigned on 13 Nov 25

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106 University Street
Belfast
BT7 1EU

Bankers
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Corporate Banking
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Belfast
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Company Secretary
Heather McGuicken

Accounting Officer
Heather McGuicken

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Non-Executive Director's Report

It is with great pleasure that I introduce NI Museums Council's Annual Report for 2025/26 - a year that has been characterised by opportunity, development and continued advocacy for the vitally important museums sector across Northern Ireland. At a time when the sector continues to navigate financial pressures and an evolving array of wider challenges, the role of NI Museums Council in supporting and championing the sector remains as important as ever.

Once again, the small team at NI Museums Council has delivered significant impact as demonstrated throughout this report. Key achievements this year include the successful delivery of the Playful Museums Festival Grant Programme and the continued success of the Scouts Badge programme, now completed by 87 children, both of which are important initiatives to support fostering early and meaningful connections with museums. In addition, the further expansion of the Early Years Museum Book project to Armagh Museum, following the successful launches of books with Ballymoney Museum and North Down Museum in Spring 2025, continues to emphasise the important role museums deliver in supporting early years education.

Sector development has continued to be a key workstream and pivotal to our role as a membership-based organisation. This has included the delivery of a comprehensive annual training programme which has engaged with nearly 300 participants, while additional targeted investment enabled museum audits in collections care, security and accessibility across 11 museums. These interventions are essential in ensuring that museums across Northern Ireland continue to meet high standards, are investing in their workforce and are able to identify barriers to participation, all of which enhance the visitor experience.

A notable highlight of the year has been the delivery of key capital funding programmes, including the Museum Collections Capital Grant Programme and the Local Museums Small Capital Grant Fund. We are grateful to the Department for Communities for its continued support, which enables this important investment in the sector's infrastructure and resilience. At the same time, uncertainty around public funding continues to present a significant risk to the Museums Council and its ability to deliver its core objectives in the years ahead. The Board and the Museums Council remain focused on ensuring strong governance and delivery of value for public money, while actively exploring partnerships and external funding opportunities to sustain and enhance sector impact.

Advocacy for the sector has remained central to the Museums Council's work throughout the year. The success of the annual Museums Forum provided an important platform for engagement between the sector, the Department for Communities, and the Minister, Gordon Lyons. This engagement is critical in ensuring that the voice of the sector is heard, future priorities are discussed and that there is valuable opportunity for peer connection. We have also continued to actively contribute to the development of the Department for Communities' upcoming Museums Policy, advocating for greater recognition of the role of NI Museums Council and for the level of resource required to deliver increased meaningful and sustained outcomes for the sector.

Non-Executive Director's Report

As we look ahead, the coming year will see the consultation and subsequent launch of NI Museums Council's new Corporate Strategy 2026-2030. This will set the direction for the organisation for the forthcoming years, and the Board of Trustees remains committed to supporting the team in delivering its objectives with clarity, ambition and strong governance.

On behalf of the Board of Trustees, I would like to take this opportunity to thank the staff of NI Museums Council for their continued dedication, as well as our partners, funders, stakeholders and the wider museum sector for their ongoing collaboration and support. There is no doubt that the year ahead will continue to pose challenges for us all, but also present opportunity to use the power of collections and storytelling to connect with audiences.

Signed: Jessica Hoyle, NI Museum Council Chair
DATE: 30/06/2026

Report of the Directors for the year ended 31 March 2026

The Directors of the NI Museums Council (the Council), for the purposes of the Companies Act 2006, submit their annual report and audited financial statements for the year ended 31 March 2026.

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

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

- Support museums in Northern Ireland to raise standards of collections care.
- Enhance the range and quality of museum services available to the public.
- Promote and advance education by supporting museums, encouraging public engagement and contributing to the advancement of arts, culture, heritage and science.
- Strengthen sector-wide evidence by improving the collection, analysis and use of data to inform planning, investment and advocacy.
- Strengthen the status and profile of museums across Northern Ireland.
- Operate in an efficient, effective and economical manner.

The Council's functions include the following:

- Promote and support participation in the Museum Accreditation Scheme.
- Provide museums with information, advice and training across key areas including curatorial practice, collections management, education, marketing and income generation.
- Administer grants to local museums for approved projects and specimen acquisitions.
- Support audits and developmental research.
- Collect, analyse and share sector data to support evidence-based decision making and continuous improvement across museums.
- Encourage, support and assist museums in delivering high quality educational activity.
- Build and maintain strong relationships with relevant bodies and agencies.

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

With this remit, and through these aims, the Council plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the Programme for Government Outcomes Delivery Plan and the Departmental vision and strategic priorities to deliver outcomes/results which will support people, improve communities and tackle disadvantage. For museums, these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of audience engagement programmes.

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

Report of the Directors for the year ended 31 March 2026 (continued)

The NI Museums Council's Corporate Plan 2022-25, "Museums at the Heart" was developed with the Board of Directors following a stakeholder engagement process. Five strategic goals were identified, which support the Council's mission to champion, develop and strengthen museums:

1. Museums are connected to their communities and cultivate a shared sense of place.
2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.
3. Museums drive transformation to make us more sustainable, inclusive, and innovative.
4. Museums contribute to economic and social recovery.
5. Museums develop, protect, and promote their collections and collections knowledge for the benefit of their audiences.

The Council measured its performance during 2025-26 with ten Key Performance Indicators outlined below:

NO.	KEY PERFORMANCE INDICATOR	Target	Actual 2025-26
1.	**Local museums maintain and enhance their standards.** Assess accreditation applications within a six-month timeframe.	**90%**	**100%**
2.	**Local museums develop new projects and programmes to engage visitors.** Administer at least five Playful Museum Grants to local museums.	**5**	**7**
3.	**Engaged and informed members, stakeholders and public.** Maintain the digital engagement portfolio (newsletters, bulletins and social media channels).	**12**	**13**
4.	**A skilled and knowledgeable museum workforce.** Secure 150 participants in training and shared learning events.	**150**	**294**
5.	**The Council is a financially sustainable and resilient organisation.** Secure at least 10% non-grant-in-aid funding	**10% (£27.9k)**	**11% (£30.8K)**
6.	**A skilled and knowledgeable staff, to better support our members.** Council staff attended at least four professional development events	**4**	**23**
7.	**Research that supports and develops the local museum sector.** Undertake and publish the Museum Trends Survey Report.	**Publish Report**	**Complete**
8.	**Effective advocacy to ensure a well-supported and resilient local museum sector.** Undertake at least five advocacy actions.	**5**	**45**

Report of the Directors for the year ended 31 March 2026 (continued)

9.	Develop 5-Year Corporate Strategy for NI Museums Council	**Publish Strategy**	**Draft Published**
10.	**Administer Capital Grants to ensure a sustainable local museum sector** Administer Museum Collections and Capital Grant Programmes	**14**	**21**

Public Benefit Statement

The NI Museums Council's charitable purpose is to promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus it advances the arts, culture, heritage or science. The Council supports local museums by:

- Ensuring they maintain recognised standards.
- Assisting them to improve their public facilities.
- Providing financial assistance to support accredited local museums.
- Providing training.
- Advising on learning and education programmes.
- Undertaking evaluations and research.
- Delivering strategic, sector-wide programmes.
- Providing advice, guidance and information in response to queries from the sector and the public.

Beneficiaries include the people of Northern Ireland, visitors to museums from outside the area and online users of the Council's website: www.nimc.co.uk.

2025-26 Performance

1. Museums are connected to their communities and cultivate a shared sense of place.

Our local museums are central to their communities. They create a sense of place and celebrate history and creativity through their collections. They provide space to explore and reflect and can cultivate a sense of pride and collective heritage.

The Council worked with our museums over the course of 2025-26 to ensure that museums have a powerful and meaningful impact on their communities. The Council provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

During 2025-26 training was delivered in SEND by Insight Clinic. Free webinars were held focusing on Creating Family Friendly Museums and Early Years in Museums. A member's study trip was organised to Hillsborough Castle where delegates were given good practice advice about incorporating Queer history and developing an LGBTQ+ tour of their sites.

Report of the Directors for the year ended 31 March 2026 (continued)

NI Challenge Badge Sponsored by NI Museums Council in Partnership with Scouts NI.

The Council's partnership with Scouts NI progressed significantly this year with the successful launch of the redesigned NI Challenge Award on 30 April 2025 at HMS Caroline in Belfast, an accredited local museum. The refreshed badge programme now spans all six age sections, from Squirrels to Network and places a strengthened emphasis on engaging young people with Northern Ireland's museums through hands-on, skills-based activities. The Challenge Award has been modernised with a new syllabus and updated designs, with the Council procuring the first batch of physical badges for distribution.

Ten accredited museums across Northern Ireland are currently offering activities that support completion of the compulsory museum element of the scheme, with further museums beginning to join as capacity and interest grow. The award has been deliberately structured as a rolling, self-sustaining programme, designed to evolve as more museums develop activities and as Scouts NI sections adopt the badge as part of their regular learning and discovery pathways. We are delighted that 87 members of Scouts NI have completed the NI Challenge Award since its launch. The expansion potential of the scheme is already evident, with ongoing sector promotion and enthusiastic uptake from both young people and museum partners.

Early Years Museum Project

In 2024-25 the Council embarked on a pilot project to explore and strengthen the connection between early years education and museums through the medium of a children's book. This initiative built on the success of the NI Museums Council Playful Museums Festival and was further guided by the Department of Education's *A Fair Start* review, which emphasised the importance of targeted support for under-5s.

The result was a collaborative project between North Down Museum and Ballymoney Museum, and their local nurseries who worked with professional illustrators and writers to co-create a children's book using inspiration drawn from each museum's collections and stories.

The resulting books, 'Our Museum Day: Ballymoney Museum' and 'Max's Magical Visit to the Museum' were launched the museums in Spring 2025 and a promotional video was created. In 2025-26 the Council expanded on this project and added a third museum, Armagh County Museum, who are working with a local nursery and a new writer and illustrator to create a third book.

Additionally, as each museum was granted a license to use the book's characters for future educational purposes, both Ballymoney and North Down Museum have begun to build resources, workshops and programmes around the book, using Playful Museums festival as a launchpad to pilot them and the NI Museums Council grant programme to purchase additional resources and interpretation.

Finally, the Council have also expanded on the project and have supported Ballymoney and North Down Museum to create a loan box that can be used alongside the storybook and as an offer to nurseries and preschools that are unable to visit the museum.

Report of the Directors for the year ended 31 March 2026 (continued)

Book 1: 'Our Museum Day: Ballymoney Museum'

	Name	Associated Costs
Loan Box Resources	Various	£550 (£395.58 from Playful Museums Grant)
	TOTAL	£550

Book 2: 'Max's Magical Visit to the Museum'

	Name	Associated Costs
Development of pilot early years programme based on book	North Down Museum and Kelsey Carroll	£500 (Playful Museums Grant)
Loan Box resources	Various	£550
	TOTAL	£1,050

Book 1 & 2 Launch Video

	Name	Associated Costs
Photographer and Videographer	Peter Carson at Pyro Productions	£450
	TOTAL	£450

Book 3: Armagh County Museum 'Little Bird Explores: A Place for Treasure'

	Name	Associated Costs
Writer and illustrator	Kelsey Carroll and The Greenhouse Makes	£6,540
Printer	GPS	£704
	TOTAL	£7,244

IMA-NI Museums Council Education & Outreach Forum

Once again, the Council partnered with the Irish Museums Association (IMA) in May 2025 to deliver the annual Education & Outreach Forum, hosted at the Law Society of Ireland in Dublin, attracting 70 attendees. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums. It provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

Nine presentations were delivered during the day-long event, with one presentation from NI museum/heritage professionals.

Presentations were delivered by a range of museums, freelancers, heritage sites and galleries and the forum covered topics related, but not limited, to digitisation, sustainability, accessibility and storytelling.

Report of the Directors for the year ended 31 March 2026 (continued)

2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.

Museums and their collections are richly stimulating. They tell stories of the past, feeding our imaginations and enabling us to explore topics that challenge and motivate us to learn and grow. They provide opportunities for connecting us with our communities and can improve our quality of life.

Over the course of 2025-26, the Council supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

Playful Museums Festival

The annual Playful Museums Festival ran during February 2026. The festival has an early year's focus, helping museums to engage with children under five and their carers. The Playful Museums grant programme was funded by an Art Fund grant to Museums Development UK and administered by Museums Galleries Scotland (MGS). Local museums could apply for grants up to £500 to fund projects that met the developmental needs of babies, toddlers and/or pre-schoolers under the age of five.

The 2025-26 programme included onsite workshops, storytelling, music, sensory play, and pilot programmes to develop new early years offers.

<u>Playful Museums Grant Support</u>

Grants were awarded to help museums deliver a range of activities at the following museums:

Museum	**Project Name**	**Amount Awarded**
North Down Museum	Bringing Max's Story to Life: development of early years programme based on the Our Museum book	£500.00
NI War Memorial	Jeannies Adventures to the Countryside	£500.00
Ballymoney Museum	Exploring Wild Ireland	£500.00
Newry & Mourne Museum	Myths & Music	£500.00
Whitehead Railway Museum	Sensory Steam	£500.00
Armagh Robinson Library & No 5 Vicars' Hill	Willow's Curious Cabinet	£499.42
Fermanagh County Museum	Play Away	£480.00
	Total	£3,479.42

The implementation of these projects led to various positive outcomes for the museums and their communities. The Council will review and collate these outcomes via returned Project Evaluation Forms which are due to be completed and returned by 31st May 2026.

Report of the Directors for the year ended 31 March 2026 (continued)

Photography & Loan Box

As not all the MDUK (Museum Development UK) fund was awarded, the Council used the remaining underspend to support development of an early year's loan box and to cover photography of a range of events and activity for under 5's. The photographs can be used by the Council to promote the festival but also by the museums for evaluation, marketing and promotion.

Ballymoney Museum created a loan box as Phase 2 of their early years book project from 2024-25. This project was funded by NI Museums Council and aimed at bridging the gap between under 5s, museums, nurseries and libraries. As the ethos of the Our Museum' book project and Playful Museums Festival were aligned, NI Museums Council used part of the Playful Museums Grant underspend to create the loan box.

Expenditure	Name	Cost
Playful Museum Festival Photography	Peter Carson (Pyro Productions)	£1,125.00
Ballymoney Loan Box	Ballymoney (Various providers)	£395.58
	Total	£1,520.58

Aligned Festival Activity
The popularity of the festival since 2016-17 has led to it being an integral part of event programming across Northern Ireland. Two museums ran events in February 2026 as part of the under 5s festival but did not apply/receive a grant. This shows that museums are planning their own Early Years engagement and are training staff in-house. The events happened at Down County Museum and Carrickfergus Museum and were promoted under the umbrella of the Playful Museums Festival.

Grant aided Festival highlight summary:

	Council Grant	Non-Grant Funded	Total
Number of events	21	10	31
Number of museums grant-aided	7	2	9
Number of attendees	252 adults 378 children 630 TOTAL	192	822
Number of resources created	13	0	13

Global Voices, Local Choices

During 2025–26, the Global Voices, Local Choices (GVLC) partnership continued to support decolonisation practice across Northern Ireland's museum sector. Building on the success of the original project and the publication of the *Global Voices, Local Choices* guidance document, the Council's focus this year was on maintaining momentum and strengthening the GVLC legacy.

Report of the Directors for the year ended 31 March 2026 (continued)

The Council worked closely with partner museums throughout the year to gather updates, examples of practice, and reflections that will inform an updated edition of the GVLC guidance. This process ensures the resource remains relevant, practical, and grounded in current museum experience.

The Council also continued to participate in the GVLC Network, contributing to shared learning, supporting peer exchange, and helping museums apply the GVLC approach within their own community engagement work. The ongoing commitment to the GVLC partnership reinforces the Council's role in promoting inclusive interpretation, ethical practice, and meaningful collaboration with communities across the sector.

3. Museums drive transformation to make us more sustainable, inclusive and innovative

Museums can be active forces that catalyse and influence change across society. They are uniquely placed to communicate through their collections and stories, to provide a safe and trusted environment to challenge perceptions, and to empower their audiences to shape change within their communities and beyond.

The Council encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2025-26.

Museum Grants

In addition to the MDUK grants, through additional funding from the Department of Communities, the Council awarded **£119K in grants** this year, of which £118k was claimed. The funding supported two programmes: **£80K** for the *Local Museums Small Capital Grants Programme* and **£30K** for the *Museum Collections Capital Grants Programme*. A further **£9K** was secured during the December monitoring round to meet the remaining demand, as both programmes were oversubscribed.

Local Museums Small Capital Grants Programme

This capital grant programme was designed to assist accredited museums to purchase equipment and/or minor works to help adapt their venue or working practices.

The programme was intended to provide maximum flexibility but encouraged applications aligned to the Programme for Government priorities of early learning and special educational needs, climate action and sustainability of public services- access and infrastructure.

Report of the Directors for the year ended 31 March 2026 (continued)

Grant Applicant	Project	Amount Awarded	Declared interest of Board Member	Associated Organisation
Mid-Antrim Museum	Holding Back the Tide: Climate Adaption	£9,310.00	None	N/A
Downpatrick and County Down Railway	Enhancing Accessibility at the Railway	£10,000.00	None	N/A
Whitehead Railway Museum	All Aboard: Improving Inclusive Access at Whitehead Railway Museum	£10,000.00	None	N/A
Mount Stewart House and Gardens	Equipment for Education, Learning and Collections	£9,564.86	None	N/A
NI War Memorial	NIWM Accessibility and Learning Enhancement	£1,150.00	Alan Freeburn	NI War Memorial
FE McWilliam Gallery and Studio	Fit Out of Changing Places Facility at the FE McWilliam Gallery	£10,000.00	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council
Coleraine Museum	Sensing Coleraine's past: access in the community	£8,409.50	Sarah Calvin	Causeway Coast and Glens Museum Service
Ballymoney Museum	Museum Minis refurbishment	£10,965.00	Sarah Calvin	Causeway Coast and Glens Museum Service
FE McWilliam Gallery and Studio	Fit out of new education and community rooms	£10,000.00	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council
North Down Museum	Beyond the Box: Optimising outreach through handling collections	£5,245.60	None	N/A
Newry and Mourne Museum	Toys and Clothing Loan Boxes	£1,522.64	Alan Freeburn	Newry, Mourne and Down District Council
	TOTAL	**£86,167.60**		

Report of the Directors for the year ended 31 March 2026 (continued)

Museum Audits

During the reporting period, the NI Museums Council continued its programme of targeted audits designed to strengthen standards, improve resilience and support best practice across local museums. A total investment of £20,500 enabled the delivery of twelve specialist audits across three key operational areas.

Access Audits
Access Matters delivered three access audits to help museums identify barriers to participation and enhance the visitor experience for all audiences. Each audit provided tailored recommendations addressing physical, sensory and informational accessibility, supporting museums in progressing toward more inclusive practice.

Collections Care Audits
Legacy Conservation delivered four and Claire Magill Conservation delivered two collections care audits to assess the condition, storage, and long-term preservation needs of museum collections.

These audits offered practical guidance to improve environmental management, handling procedures, and preventive conservation measures.

Security Audits
Trident Manor delivered three security audits to evaluate the robustness of existing security arrangements and identify areas for improvement. The resulting reports supported museums in strengthening the protection of their collections, buildings, and staff.

Audit	Museum	Cost
Access	Benburb Priory Library and Museum	£5,500
	Down County Museum	
	Garvagh Museum	
Collections Care	Benburb Priory Library and Museum	£5,300
	Larne Museum	
	Irish Linen Centre & Lisburn Museum	
	Armagh County Museum	
	Armagh Robinson Library	£2,500
	Newry & Mourne Museum	
Security	Coleraine Museum	£7,200
	Fermanagh County Museum	
	Newry and Mourne Museum	
		TOTAL £20,500

Collectively, these audits continue to play a vital role in raising standards across the local museum sector, ensuring that institutions are better equipped to care for their collections, welcome diverse audiences, and operate safely and sustainably.

Report of the Directors for the year ended 31 March 2026 (continued)

Communications

The Council continued to highlight the work of local museums, alongside its activities through a variety of digital newsletters, mailshots, social media channels and website news articles:

- 'Museum Beat' is circulated to members, communicating Council news, training and events, jobs, projects and toolkits and funding opportunities; eleven issues of Museum Beat were issued in 2025-26.
- The Newsletter is targeted at a variety of stakeholders, including members and non-members. Two Newsletters were issued in 2025-26, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The Newsletter has now opened to accept submissions from students, museums, galleries and heritage organisations who want to showcase their projects, expanding the breadth and quality of content for readers.
- The Council maintained two social media channels in 2025-26 (Facebook, Instagram) which it used to engage a broad range of stakeholders, chiefly to promote the work of the Council and local museums, as well as highlighting European Heritage Open Days and Museum Week.

Let's Talk

Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects and featured speakers from across the UK.

Title	**Date**	**Number of Participants**
Early Years and Museums	22/07/2025	14
Balancing Preservation and Access	17/11/2025	19
Intangible Cultural Heritage	12/01/2025	23
Funding	24/02/2025	15
	TOTAL	71

Members Study Trips

Council Members' Study Trips are designed to foster networking, peer learning, and the development of future collaborative opportunities within the museum sector.

On 11th May 2025, the Council led a study visit to Hillsborough Castle with a group of 9 delegates. The study trip was designed to hear about the history and development of the Hillsborough Castle LGBTQ+ Tour. The delegates were selected from eleven expressions of interest to ensure a balanced representation of professional specialisms and geographic spread across Northern Ireland.

Report of the Directors for the year ended 31 March 2026 (continued)

During the trip, delegates heard from HRP Interpretation and Research Producer, Emma Lawthers, for an insight into the background of the LGBTQ+ History tour of Hillsborough Castle, and from Kris Reid who discussed development of the tour and gave good practice advice. Delegates explored the research behind the tour, the challenges of the tour format and the resulting content of the tour and discussed the new strategy of Historic Royal Palaces, looking at how sharing diverse and inclusive histories is an important part of this.

Afterwards, Palace Host, James McCabe, delivered the LGBTQ+ History tour through the State Apartments of Hillsborough Castle. Feedback from the trip was very positive and two attendees, who act as regional representatives for the Civil Service LGBTQ+ Network, have contacted the Council to explore more opportunities for collaboration.

Museum Forum

The annual Museum Forum took place at Cultra Manor, bringing together 63 attendees from across the museum sector to share updates, explore new initiatives, and discuss future priorities. The event opened with a dedicated networking session, introduced in response to member feedback seeking more opportunities for peer connection.

The Director provided an update on the Museum Trends analysis outlining how emerging data is already supporting sector advocacy and helping refine future collection processes. This was followed by an address from a Department for Communities (DfC) Official, who presented the latest progress on the forthcoming Northern Ireland Museums Policy, including plans for publication and consultation. Delegates then participated in roundtable discussions to help shape the upcoming NI Museums Council Corporate Plan 2026–2030, offering views on strategic aims and future challenges.

Two key Council-supported initiatives were showcased. A Museum Officer from Causeway Coast and Glens Museum Service presented the ‘Our Museum’ Early Years Book Project, demonstrating how the programme enabled preschool groups to engage with collections and co-create storybooks now available for families and educators. A Scouts NI Representative introduced the NI Challenge Award, which encourages young people to explore museums through creative activities and has already seen strong uptake across participating venues.

The Minister for Communities closed the event with a speech recognising the professionalism, passion, and community impact of the local museum sector before presenting the Accreditation Awards to institutions maintaining or achieving Full Accreditation status. The Forum also marked the end of the tenure of the outgoing Council Chair, whose four years of leadership were acknowledged with thanks from the Council’s Board, staff and sector colleagues.

Report of the Directors for the year ended 31 March 2026 (continued)

Annual Training Programme

During the 2025–26 period, the Council's annual training programme was delivered through a combination of online and in-person, sessions including study trips, LET'S TALKS and Forums. A total of 15 events were held, attended by 280 participants. Of these sessions, 10 were delivered online, attracting 122 attendees.

The training programme is designed to provide participants with opportunities to develop new skills and knowledge that support their workplaces, personal growth, well-being, and employment prospects across the museum, heritage, and cultural sectors.

Following requests for peer sharing and networking in the 2024-25 Members Review and Training Needs Survey, opportunities for networking was scheduled as part of the agenda for the in-person events.

In addition to delivering its own programme, the Council collaborated with and supported external organisations to deliver four specialised training and peer learning events, including:

1. Futures For All (FFA), NI Museums Council and Group for Education in Museums (GEM) Collaborative Event
Futures For All are a social mobility charity, dedicated to levelling the playing field for all young people in education by providing fully funded and free-to-access Work Experience and Speakers for Schools programmes. FFA offer support to museums and heritage organisations to allow them to provide work experience without being overloaded and under resourced. This session was delivered in partnership with the Group for Education in Museums.

2. Irish Museums Association & NI Museums Council- Education and Outreach Forum
The Council partnered again with the Irish Museums Association to deliver the annual forum designed specifically for education and outreach focused peer sharing and case studies across the island of Ireland.

3. Accreditation Mentor UK Wide Sessions
In early 2026, two online sessions were hosted by Arts Council England with input and collaboration from the Council. The first session, 'Becoming an Accreditation Mentor' was targeted towards museums professionals interested in finding out about mentoring.
This session resulted in two conversations with prospective mentors. The second session, 'Being an Accreditation Mentor' was well attended by mentors from across the sector and gave opportunities to learn more about resources available to them and share experiences with each other.

Report of the Directors for the year ended 31 March 2026 (continued)

Training Courses Delivered including Charges

Title	Date	No. of Partici pants	Cost (trainer, room hire, catering)	Fee member/ Non-member	Income
Museums and the Law	23/06/2025	15	0	0	0
Introduction to Hazards in Museum Collections	14/10/2025	12	£185.43	£40/£60	£456.46
Creating Family Friendly Museums	08/12/2025	7	0	0	0
Futures For All	19/01/2026	9	0	0	0
SEND	09/03/2026	5	£474	£35/£45	£164.14
Location and Movement Control	10/03/2026	6	£594	£50/£60	£300.24
Disaster Planning and Emergency Salvage	25/03/2026	17	£1,048.25	£90/£110	£1,396.13
Accessioning with object Entry	31/03/2026	10	£891	£50/£60	£548.23
	TOTAL	81	£3,192.68		£2,865.20

Networking, Peer Sharing and Study trips

Title	Date	No. of Partici pants	Cost (trainer, room hire, catering)	Fee per person	Income
LET'S TALK	27/07/2025 17/11/2025 12/01/2026 24/02/2026	71	£0	£15 non-members	£39.12
IMA-NI Museums Council Education & Outreach Forum	16/05/2025	70	£0 (Paid by IMA)	£0	£0
LGBTQ+ Talk and Tour Study Trip to Hillsborough Castle	30/05/2025	9	£0	£0	£0
Museum Forum	23/09/2025	63	£0	£0	£0
Dublin Study Trip	30/09/2025	Cancelled due to lack of demand			
	TOTAL	213	£0		£39.12
BOTH TABLES	**TOTAL**	294	£3,192.68		£2,904.32[1]

[1] The full income for the training programme was £3,070 however, ticket sales are offered on the Eventbrite platform which does impose a fee on each ticket sold. Eventbrite fees for 2025-26 totalled £165.68 which created the final figure £2,904.32 above.

Report of the Directors for the year ended 31 March 2026 (continued)

Free and Paid Training Events – NI Museums Council Approach

Typically, Council offers three pricing levels

- Free and for members only
- Fee paying for members
- Fee paying for non-members

The Council offers a range of free events such as peer-sharing sessions, networking opportunities, and study trips. These are provided as a member benefit and do not follow a formal course structure.

In contrast, training events that involve a structured course or are delivered by a professional trainer are offered for a fee. These fees are typically set on a cost-recovery basis, calculated according to the maximum number of participants allowed by the trainer. However, in some cases, trainer fees may exceed what can reasonably be covered by participant contributions. When this occurs, the Council aims to subsidise the shortfall by adjusting fees for other courses, ensuring the overall training budget remains balanced.

NI Museums Council is committed to keeping training affordable and accessible, particularly for courses that support wider participation and meet the Programme for Government objectives. At the same time, course fees must remain competitive with those offered by other museum support organisations, such as the Museums Association, Kids in Museums, and the Group for Education in Museums (GEM).

4. Museums develop, protect and promote their collections and collections knowledge for the benefit of their audiences.

Museum Accreditation

During 2025–26, the NI Museums Council continued to manage and administer the UK Museum Accreditation Scheme on behalf of Arts Council England and the devolved nations, supporting local museums to develop, maintain and demonstrate high standards across governance, collections care and visitor experience. Throughout the year, the Council worked closely with museums progressing through the Accreditation cycle, providing tailored advice, assessment, eligibility guidance, and support in advance of Panel consideration. This included both scheduled returns within the national cycle and provisional review work undertaken in response to organisational change, building closures, or governance developments.

Across the first two quarters, assessment activity remained high. Returns were received from Royal Irish Fusiliers Museum, Down County Museum, Newry and Mourne Museum, Whitehead Railway Museum and Carrickfergus Museum. These were all assessed and brought to panel, resulting in Full Accreditation awards for each.

Report of the Directors for the year ended 31 March 2026 (continued)

Provisional returns continued to be monitored and supported, with the return processes for the Craigavon Museum at the Barn and Downpatrick and County Down Railway progressing through assessment and extending their Provisional status during this period.

In the third quarter, several museums reached key milestones. The Somme Museum and Garvagh Museum completed their returns and were visited and assessments completed. Additionally, the Museum of Free Derry progressed through final stages of its first Accreditation application, with assessment work completed and a positive recommendation prepared for Panel. Support continued for organisations Working Towards Accreditation, including Arthur Cottage and Benburb Priory Library & Museum, as well as proactive engagement with museums navigating complex redevelopment or governance changes.

By the final quarter of the year, several significant Accreditation outcomes were confirmed. Full Accreditation was awarded to the Somme Museum, Garvagh Museum and the Museum of Free Derry, each of which was subsequently issued with a formal certificate and recognised through Council communications. Green Lane Museum's required actions were met, allowing the museum to regain Full Accreditation. Eligibility assessments for Larne Museum and the Ulster Aviation Society were concluded with Working Towards Accreditation decisions issued. Further eligibility cases, including that of the Boys' Brigade Museum, were processed in line with scheme timescales.

Throughout the year, the NI Museums Council maintained active participation in the UK Accreditation Partnership, contributing to national discussions on standards and sector needs, and ensuring that the Northern Ireland perspective shaped the ongoing review and redesign of the UK Museum Accreditation Scheme guidance. Museums already holding Full Accreditation were supported through routine enquiries, good practice guidance and advice on areas such as collections documentation, emergency planning and governance. The Council also engaged with museums experiencing operational pressures, such as potential redevelopment, building closures or staffing constraints, ensuring they retained appropriate support and clarity regarding their accreditation obligations.

At the end of 2025–26, Northern Ireland's Accredited Museum portfolio remained strong, with multiple museums achieving Full Accreditation and others progressing successfully through provisional or eligibility stages. NI Museum Council's continued support across assessment, advice and partnership working ensured that participating museums were well placed to maintain and enhance standards, protecting the long-term sustainability, accountability and public value of local museum services.

The cycle of assessments will continue into 2026-27. Currently there are 41 accredited museums in the scheme, of which 33 are local museums, with an additional 6 National museums holding Full Accreditation and 2 holding Provisional Accreditation status. There are 4 local museums with an eligible status that are 'Working Towards Accreditation'.

Report of the Directors for the year ended 31 March 2026 (continued)

Collection Grants

Museum Collections Capital Grants Programme

Thanks to additional funding from the Department of Communities, Council was able to award **£30K** for the *Museum Collections Capital Grants Programme*. Further funding was secured during the December monitoring round to meet the remaining demand, as the programme was oversubscribed.

This capital programme was designed to assist accredited museums to purchase equipment and/or minor works to help care for collections or make them more accessible to the public.

Grant Applicant	Project	Amount Awarded	Declared interest of Board Member	Associated Organisation
Armagh Robinson Library and No 5 Vicars' Hill	Protection of our Loose Pamphlet Collection	£1,063.05	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council
Whitehead Railway Museum	Safeguarding the Past: Enhancing Care and Public Access to Historic Railway Collections	£2,436.10	None	N/A
Fermanagh County Museum	Enhancing Management of our Local History Archives	£4,033.81	Cllr John McClaughry	Fermanagh and Omagh District Council
Linen Hall Library	Buzz Logan Photographic Archive	£2,341.61	None	N/A
Down County Museum	Capturing the Collection: Digitisation & Storage of Down County Museum's historic photographs	£4,012.66	Alan Freeburn	Newry Mourne and Down District Council
Ballycastle Museum	Upgrading Preventive Conservation and storage	£3,460.50	Sarah Calvin	Causeway Coast and Glens Museum Service
Tower Museum	Stitched - The Shirt Factory Quilt Project	£1,685.10	None	N/A
Newry and Mourne Museum	Object of the Month Case	£4,711.00	Alan Freeburn	Newry Mourne and Down District Council

Report of the Directors for the year ended 31 March 2026 (continued)

NI War Memorial	HVAC and environmental monitoring system for the NIWM museum archive	£4,000.00	Alan Freeburn	NI War Memorial
Museum of Policing NI	New Museum of Policing NI Enabling Works	£3,932.73	None	N/A
	TOTAL	**£31,676.56**		

Collecting Our Heritage Programme

In late 2024, NI Museums Council secured £15,000 from the Esmé Mitchell Trust to establish Collecting Our Heritage, a three-year initiative designed to strengthen the care, preservation, security, and strategic development of cultural collections in Accredited local museums across Northern Ireland. The programme places equal emphasis on targeted collecting, developed in partnership with museum users, and on improving the systems, standards and conditions that safeguard collections for the long term.

The Council will distribute this funding over the three-year period. This foundational support enabled the continuation of the Collecting for the Future grants programme with additional resources actively being sought to expand its reach and impact.

Collecting for the Future: Acquisitions Grants

The Collecting for the Future programme, supported by the Esmé Mitchell Trust, enabled Accredited local museums to apply for up to £1,000 to acquire cultural and artistic objects that enhanced and diversified their collections. This scheme operates as a rolling programme running until 2028 offering responsive support for community-focused, strategic collecting.

Additional Support

As part of the wider initiative, the Council gained additional funding from Department for Communities to provide both Collections Security, as well as Collections Care audits. The former helps museums identify vulnerabilities, strengthen physical and procedural measures and meet Accreditation expectations relating to safe stewardship. The later supports museums in planning conservation work and aligns with Accreditation requirements for preventive conservation.

Report of the Directors for the year ended 31 March 2026 (continued)

Advice and Guidance

The Council continued to provide members with advice and guidance throughout 2025-26. This mostly focused on accreditation, training and information regarding conservation and other specialist services. Specific examples included:

- Advice on the proposed development of the Harry Ferguson Museum
- Advice on the accreditation process for War Years Remembered
- Collections Development Policy and Disposal advice for the Railway Preservation Society of Ireland
- General accreditation guidance to the Regimental Museums, Causeway Coast and Glens Museum service, The Police Museum and Newry, Mourne and Down Museums
- Eligibility guidance to The Boys Brigade Museum, Clifton House, Hillsborough Castle and Gardens, the Peace Museum, and Ulster Aviation Society.

5. Museums contribute to economic and social recovery.

Advocacy

The Council continued to implement its organisational advocacy strategy for 2025-26, aligned with its Corporate Strategy, 'Museums at the Heart'. A key highlight of the year was the Museums Forum in September 2025, where representatives from across the museum sector met with the Department for Communities (DfC) and the Minister, Gordon Lyons.

The Council also maintained an active role in external stakeholder engagement. Staff met with representatives from the Museums Association, Irish Museums Association, Historic Environment Division, Arts Council NI, Arts Council England, Heritage Council, National Museums NI and various sections across DfC. Through these platforms, the Council continued to advocate for the needs and opportunities of the local museum sector, encouraging increased support from DfC, funders, and other key stakeholders in culture, arts, and heritage.

Collaboration with the University Sector

Throughout 2025-26, the Council developed collaborative partnerships with universities, focusing on two main areas: Co-ordinating university student placements within local museums and developing collaborative research projects.

The Council facilitated placement opportunities sharing details between local museums and university partners via email, social media and newsletters. Testimonials from students and museums were featured in the newsletter and website to showcase the value of these experiences. The Council itself brought in two University of Ulster, Cultural Heritage and Museum Studies Masters students to assist with research and developing case studies around the Museum Collections Grant Scheme and the Playful Museums Grant Scheme.

In addition, a Stranmillis University College placement request was referred to a relevant museum, with the student now invited to write a news article about their experience.

Report of the Directors for the year ended 31 March 2026 (continued)

Grant Application Collaboration

The Council worked with Queen's University Belfast (QUB) and the University of Ulster (UU) to develop and participate in projects in the following areas:

Locally Unlocking Culture through Inclusive Access (LUCIA)
A funding application to develop a collaborative research network of community groups, cultural organisations, researchers and policy makers committed to working in new ways to advance ending violence against women and girls.

Although this application was unsuccessful, the UU was successful in securing a smaller amount of funding to develop a new project called Ending Violence Against Women and Girls (EVAWG) & Museums. It will include literature and practice review, a sector consultation day and translating insights into future work. The project will take place from March through December 2026.

BeHere Project
The Council sits on the advisory group of the QUB project, 'Belonging, Heritage and Ecology in Ards and North Down: Community Co-Creation with Mount Stewart'. The project explores how the heritage of Mount Stewart and other heritage sites can help support a strong sense of place among diverse communities, as well as increasing access to heritage.

6. Delivery Principles

Effective Delivery

The Council is committed to evaluating and improving the way it works and the quality of service it provides, to ensure a more efficient and effective organisation for its members and stakeholders.

Performance Risks
As part of our commitment to transparency and strategic oversight, Council has identified key risks associated with its 2025–26 performance. These risks are monitored regularly and inform our planning and decision-making processes.

Report of the Directors for the year ended 31 March 2026 (continued)

Risk Area	Description	Potential Impact	Mitigation Strategy
Governance Perception	Corporate Plan 2026-2030 draft published pending final approval.	Presents a limitation in demonstrating full alignment with the final strategic framework.	Align reporting with draft plan until final approved.
Financial Sustainability	Securing 10% outside funding KPI.	Reduced flexibility in funding new initiatives.	Continue to advocate to DfC; Diversify income streams; Strengthen fundraising and partnership efforts.
Data Collection	The delay in Museum Trends completion has shown that more resource is needed to collect high-quality data about the sector.	Investment in the sector falls due to the lack of data or information to advocate for and invest in sector needs.	Seek additional funding to ensure data collection remains high on the agenda and information gathered is robust and contributes to future investment.
Resource Strain	High participation in training (289 vs. 150 target).	Potential staff burnout or resource overextension.	This has not been reduced since the previous year. Monitor staff workload; evaluate capacity and adjust programming accordingly.
Stakeholder Engagement	Digital engagement met targets, but qualitative impact unclear.	Risk of disengagement or unmet expectations.	Review audience feedback surveys; refine content strategy.
Reputational Risk	Risk of future underperformance in advocacy or research.	Stakeholder trust and credibility may be affected.	Maintain transparency; communicate progress and challenges proactively.
Grant provision	DfC Grant funding falls to previous levels.	Council once again loses its power to assist museums to meet government initiatives and targets.	Advocate with DfC for grant needs Seek outside funding options for a greater diversity of grant programmes.

Comply or Explain Statement

In preparing this Annual Report and Accounts, Council has complied with the requirements of the HM Treasury Financial Reporting Manual (FReM), which sets out the principles for annual reporting by public sector bodies.

Where full compliance with specific FReM requirements was not possible or appropriate, Council has applied the “comply or explain” principle. In such cases, we have provided clear justifications for any departures, ensuring transparency and accountability in our reporting.

Report of the Directors for the year ended 31 March 2026 (continued)

For the 2025–26 reporting period, finalisation of the Corporate Plan 2026–2030 was delayed solely due to the delay in the Department for Communities' Museum Policy consultation. As the Corporate Plan is directly dependent on and informed by the Museum Policy, the Council could not progress to public consultation or final approval until the policy consultation was issued. The timing of the Museum Policy consultation was outside Council control, and consequently the Corporate Plan remained in draft form during the reporting period. The organisation will complete and publish the final plan once the consultation feedback has been fully considered.

Members Review and Training Needs Survey

The 2025-26 members' review and training needs survey was made live in Q3 with a deadline date of 30 January 2026. Links to the survey were sent directly to the mailing list, added to social media and the website. A news story was added to the website to show how the information gathered in 2024-25 was used to shape the work of the NI Museums Council over the 2025-26 year. Results are being amalgamated and will be used to inform next year's training needs survey. A report was completed in March 2026.

Museum Trends

The Museum Trends Survey work, which was carried forward from the previous reporting period, has now been completed. Following the challenges encountered during the 2022–2023 survey cycle, the Council undertook a comprehensive review of the purpose, methodology, and role of Museum Trends. This review informed a refreshed approach to data collection and analysis, ensuring that the resulting insights are robust, meaningful and directly supportive of sector needs.

Throughout April to September 2025, key findings and emerging trends were shared with the sector via the Council website, Museum Beat and social media channels. This phased dissemination ensured that museums, stakeholders and policymakers had timely access to evidence that supports funding applications, informs advocacy and strengthens strategic planning.

The final Museum Trends Report has now been completed and published, meeting KPI 7 for 2025–2026. The updated approach has significantly improved the quality and usefulness of the data, reinforcing Museum Trends as a valuable tool for understanding sector health and shaping future development.

Evaluating and Improving Services

During 2025-26, the Council once again updated its Grant Processes and Procedures, including matters related to project evaluation and impact assessment. The review and improvement of processes and services have ensured that there are robust systems in place and has enabled a more effective service to our members and stakeholders.

The Council also has a range of policies and procedures to ensure that there is clear guidance in place for its operation and delivery of services. These are regularly reviewed and updated.

Report of the Directors for the year ended 31 March 2026 (continued)

The following policies and procedures were updated in 2025-26:

Business Continuity Plan	Information Technology Security
Code of Conduct- Board and Staff	Memorandum of Terms of Occupation – National Museums NI
Complaint Policy	Procurement
Conflict of Interest	Raising a Concern
Data Protection	Records Management
Fraud and Bribery Prevention Policy	Retention and Disposal
Gifts and Hospitality Policy	Risk Management Strategy
Health and Safety	Safeguarding

Complaints

Although no complaints were received during the reporting period, the Council is working towards a robust complaints policy aligned with NI Public Service Ombudsman (NIPSO) best practice and remains open to feedback ensuring the process is accessible and effective should it be required.

Impact Orientated- Connected

During 2025-2026, the Council maintained membership and active participation with relevant organisations to raise the national and international profile of the Council and gain wider opportunities of support for our members.

Contracts and Service Level Agreements

- IT Support Services are contractually outsourced.
- Service Level Agreement (SLA) with Libraries NI for HR Support Services.
- Service Level Agreement (SLA) with National Museums NI for financial support services.
- The Council continues to seek shared services in support of business efficiency.

Disability Action Plan

The Council continued to support local museums to improve their accessibility through the provision of Access and Inclusion Audits. Two museums- Down County Museum and Garvagh Museum were audited this year and reports given to the respective museums. Unfortunately, DFC Access and Inclusion Grants (which the Council dispenses on behalf of DfC) were not available this year, so audit recommendations could not be implemented.

The Council also held two training days- SEND training on Neurodiversity and Accessibility, and Futures for All exploring work experience potential for underrepresented young people.

Finally, £31,150 in capital grants was given out to four museums- Downpatrick and Down County Railway Museum, Whitehead Railway Museum, FE McWilliam Gallery and Studio and NI War Memorial to make disabled access improvements to their venues.

Report of the Directors for the year ended 31 March 2026 (continued)

Sustainability

As a small organisation with limited resources and no direct control over its own estate, the Council's sustainability impact is primarily delivered through its operational practices and sector-support activities rather than through estate-based interventions. Internally, the Council prioritised digital-first working methods, reduced business travel where possible, and applied sustainable procurement principles in line with public sector guidance.

The Council continued to promote sustainable practice across the museum sector through its guidance, training and funding schemes. This included a Heritage Emergencies Study Day and follow up disaster planning training. In addition, the small capital grants programme encouraged applications aligned to climate action and sustainability. One grant of £9,310 to the Mid and East Antrim Museum Service Collection Store resulted in an assessment of the flood risk and appropriate flood barriers were put in place.

NIMC also recognises its biodiversity duty and seeks to further biodiversity awareness through its support for museums, many of which play an important role in interpreting natural heritage and engaging communities with environmental issues.

Governance and Accountability

In line with the requirements and guidance provided, the Council has reported in full on the governance of the company during 2025-26 through the Governance Statement which follows.

The Council operates in a transparent manner, with the website carrying information on the company and the Board of Directors. The Corporate Governance Framework and Board Operating Framework have also been approved by the Board.

As a membership organisation, the Council is responsive to the sector, providing leadership and advocacy to advance its interests. It liaises with the membership during each year and consulted with membership on the DfC Museum Policy, Museum Trends survey and through the Membership and Training Survey. The Board of Directors reported to the Council membership at the Annual General Meeting held on 23 September 2025.

Statement of Directors' and Accounting Officers' Responsibilities

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

Report of the Directors for the year ended 31 March 2026 (continued)

- The Council is operating efficiently and effectively
- It maintains a Fraud Prevention Policy and Response Plan
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained, and financial information used by the Council or used for publication is reliable
- That the Council complies with relevant laws and regulations

Company and Charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the situation and of the surplus or deficit for that period. In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe any Accounts Direction issued by Department for Communities, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis. In preparing the annual report and financial statements the Council, the Board of Directors has adopted the provisions of the Charities Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Department for Communities has appointed the Director as Accounting Officer of the NI Museums Council. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and safeguarding Council’s assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Council’s auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Financial Review

It is the view of the Board of Directors that the Council operated prudently and effectively within the parameters of the financial resources which were available to it. The Board of Directors formally monitors the financial position of the Council at least on a quarterly basis, at its scheduled meetings.

Report of the Directors for the year ended 31 March 2026 (continued)

The Council operates with limited cash reserves; DfC is aware of this position.

The Council operates within the framework of Managing Public Money NI (MPMNI) and, notwithstanding the issues outlined in the Governance Statement, operates on the basis of not drawing down cash resources from its funders in advance of need.

The financial allocation to the NI Museums Council from DfC for 2025-26 was £279,000, with further allocations for operational pressures £38,000 and Capital Grants £119,000. The total drawdown for 2025-26 was therefore £436,000.

Plans for the Future

The Council's Board of Directors has agreed the key components of its planned activity for 2026-27, which aim to address identified statutory obligations, deliver the Programme for Government, the Outcomes Delivery Plan, the DfC Heritage, Culture and Creativity Programme (HCC), Northern Ireland Museums Policy and the strategic themes within the Council's Corporate Strategy 2026-2030 which will be published Spring 2026. These activities include the delivery of:

- Guidance and support to local museums to uphold sector standards
- Administering the UK Museums Accreditation Scheme in Northern Ireland
- Enhancing collections development, management and care
- Supporting initiatives which promote tangible and intangible cultural heritage
- Strengthening community engagement
- Fostering vibrant and inspiring cultural spaces
- Advancing education and youth participation
- Gathering qualitative and quantitative data
- Funding facilitation and infrastructure development
- Advocating for the sector
- Developing leadership
- Fostering innovation and the use of digital technologies
- Encouraging sustainability practices and programmes
- Improving digital access to collections
- Advice and information to the heritage sector and the public generally

Personnel matters

Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters directly by management. The Council reviewed procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

Report of the Directors for the year ended 31 March 2026 (continued)

The Council operates several detailed policies in relation to personnel matters including:

- Code of Conduct for staff
- Health and Safety
- Raising Concerns

Council staff personnel arrangements are in alignment with those areas covered in the Northern Ireland Civil Service (NICS) Handbook: https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-handbook

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

Alignment with Government Functional Standards

The Council is committed to operating in accordance with the UK Government's suite of Functional Standards, which provide a consistent and coherent framework for managing specialist functions across government. These standards support improved performance, risk management and value for money.

During the 2025–26 reporting period, the Council aligned its operations with the following key Functional Standards:

Standard	**Title**	**Application at NI Museums Council**
GovS 001	Government Functions	Ensured clarity of roles, responsibilities, and governance across all functional areas.
GovS 002	Project Delivery	Applied structured project management practices to grant administration and sector development initiatives.
GovS 006	Finance	Maintained robust financial controls and reporting, with achievement of grant-in-aid funding targets.
GovS 007	Security	Reviewed IT security policies and procedures and implemented testing measures to ensure stronger security controls.
GovS 008	Commercial	Continued to explore partnerships and external funding opportunities to enhance financial resilience.

Proportionality and Governance

As an arm's-length body, the Council applies these standards proportionately to its size and complexity, in line with guidance from the Cabinet Office.

Report of the Directors for the year ended 31 March 2026 (continued)

Political and Charitable Donations

The Council made £nil political or charitable donations during the 2025-26 year (2024-25: £nil).

Auditors

The statutory audit of the Council was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General. So far as the Directors are aware, there is no relevant audit information of which the Council's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the Council's auditors are aware of that information.

By order of the Board of Directors

Heather McGuicken
Accounting Officer

DATE:30/06/2026

Jessica Hoyle
Chair

DATE: 30/06/2026

Remuneration and Staffing Report

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Assembly, on 19th May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The 2024 pay award, due from 1 August 2024, was paid in June 2025. The 2025 pay award, due from 1 August 2025, was paid in August 2025.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance and other eligibility criteria.

Service Contracts

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

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

Staff Profile, Turnover, Remuneration (audited)

On 31 March 2026, five staff were on payroll, comprising four females and one male. One male member of staff is on secondment. The profile of the Board of Directors of the Company at that date was nine females and four males.

Staff turnover for the year 2025-26 was 0% (2024-25 was 0%). The outgoing accounting officer is on secondment at another organisation but is still on Council's payroll and is still a Council employee.

The staff costs of the Council during 2025-26 was as follows:

	2026	2025
	£	£
Wages and salaries	**215,733**	153,990
Social security costs	**18,965**	11,628
Other pension costs	**77,007**	53,654
Sub Total	**311,705**	219,272
Less recoveries in respect of outward secondments	**(107,174)**	(39,205)
Total net costs	**204,531**	180,067

No remuneration was paid to the Board of Directors of the company. The total Board of Directors' expenses reimbursed by the company during the year was £1,128 (2024-25: £112).

Remuneration and Staffing Report (continued)

Salary and pension entitlements

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

Total remuneration (Audited Information)

	Salary (£'000)		Pension Benefits*** (to nearest £1,000)		Total (£000)	
	2025-26	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
J Dalzell Chief Executive (To November 2024)*	**70-75**	**60-65**	**28**	**22**	**95-100**	**85-90**
H McGuicken Chief Executive (From February 2025)**	**60-65**	**5-10 (FTE 55-60)**	**23**	**2**	**80-85**	**5-10**

****J Dalzell was Chief Executive and Accounting Officer of NIMC until 4 November 2024. After this date he commenced a secondment period with another public sector organisation and continues to be an NIMC employee with all related salary costs being recharged.***

*****H McGuicken joined NIMC as Acting Chief Executive and Accounting Officer on 19 December 2024 and became the Chief Executive and Accounting Officer of NIMC from 24 February 2025.***

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

Salary

"Salary" includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Council and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year (2024/25: £nil).

Fair Pay Disclosures (Audited information)

Pay ratios

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

The banded remuneration of the highest-paid officer in Council in the financial year 2025-26 was £70,000 - £75,000 (2024-25: £60,000 - £65,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	**25th Percentile**	**Median**	**75th Percentile**
Total remuneration (£)	37,880	46,783	60,235
Pay ratio	1.91:1	1.55:1	1.20:1

2024-25	**25th Percentile**	**Median**	**75th Percentile**
Total remuneration (£)	36,814	39,882	45,180
Pay ratio	1.7:1	1.57:1	1.38:1

Remuneration and Staffing Report (continued)

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration in 2024-25 included the accrued pay award applicable.

In 2025-26, no employees (2024-25: 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £34,088 to £72,500 (2024-25: £33,479 to £62,500).

Percentage change in remuneration
Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

a) salary and allowances, and
b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

The percentage changes in respect of Council are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	0.77%	12.46%
Highest paid director's salary and allowances	16.00%	8.00%*

No performance pay or bonuses were payable in these years.

Pension benefits (Audited Information*)*

	Accrued pension at pension age as at 31/03/2026	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr J Dalzell	5-10	0-2.5	97	76	14
Ms H McGuicken	0-5	0-2.5	58	37	16

Northern Ireland Civil Service (NICS) Pension Schemes
Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

Remuneration and Staffing Report (continued)

McCloud Judgment and 2015 Remedy
In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at DoF Annual Reports and Accounts.

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2025-26 pension disclosures for affected members continue to be based on the rolled back position.

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

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

Remuneration and Staffing Report (continued)

Information on the PCSPS(NI) – Closed Scheme
Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

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

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

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

Annual Benefit Statements

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic, Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website Civil Service Pensions (NI).

Pension Increases
All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

Employee Contribution Rates
Percentage rates for employee contributions were revised for all members from 1 July 2025 as a result of the Northern Ireland Civil Service Pension Scheme: Consultation on Scheme Yield / Member Contributions as shown below*:

Remuneration and Staffing Report (continued)

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025		Contribution rates – All members from 1 April 2025 to 30 June 2025	*Contribution rates – All members from 1 July 2025
From	**To**		
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.35%	7.55%
£165,794.00 and above		8.05%	8.25%

Salary bands were also updated from 1 September 2025 as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards		Contribution rates – All members
From	**To**	
£0	£28,716.99	4.65%
£28,717.00	£65,343.99	5.65%
£65,344.00	£175,740.99	7.55%
£175,741.00 and above		8.25%

Cash Equivalent Transfer Values
A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended).

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at Basis f or sett ing t he discount r ates f or calculating cash equivalent t r ansf er values payable by public service pension schem es - G OV. UK. **As at the year-end there** have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

Remuneration and Staffing Report (continued)

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

Compensation for Loss of Office (Audited)
No staff were compensated in 2025-26 (2024-25: £nil).

Sickness Absence
Council's overall sickness absence rate was 16 days lost per employee in 2025/26. Annual sickness absence figures can be found in Sickness Absence in the Northern Ireland Civil Service 2024/25 | Northern Ireland Statistics and Research Agency.

Consultancy Fees
During 2025-26, the Council had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Staff Policies
The Council is committed to the development of its staff and to policies that enable them to contribute to the performance and long-term effectiveness of the organisation.

In particular, the Council:

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

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

Staff Engagement
The Council did not participate in the Civil Service People Survey and due to having a small number of employees, no internal people surveys were completed. However, employees are afforded regular opportunity to raise concerns with management.

Heather McGuicken
Accounting Officer
DATE: 30/06/2026

Governance Statement for the year ended 31 March 2026

Introduction and Remit

The NI Museums Council was established in 1993 by order of the Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. The Council is not a Statutory Agency and does not carry out its functions on behalf of the Crown, however, for policy and administrative purposes, the Council is classified as a Non-Departmental Public Body of DfC, through which it received most of its funding.

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

Compliance with Corporate Governance Code

The Council, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2025. As this code was updated in February 2025, Council reviewed and approved its Board Operating Framework on 25 March 2025. This was reviewed again on 24 March 2026, so it runs from 2026-2029 and in line with the new Corporate Governance Framework 2026-2029 so that they are compliant with the latest code requirements. Further training for the Council's Audit and Risk Assurance Committee took place in June 2025 and training for the Council Board took place in March 2026.

Governance Framework

The Council is in compliance with the Code of Good Practice 2025, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, the Council now has a Corporate Governance Framework 2026-2029 and operated within its principles during the financial year 2025-26.

The Council is governed by a Board of Directors comprising between seven and 15 members. Board members serve on a voluntary basis. On 24 September 2025, the Council membership officially changed its Articles of Association and Board members are now appointed for a period of four years. A Director may serve for a maximum period of eight consecutive years. Following completion of this term, the individual shall not be eligible for re-appointment until a minimum period of four years has elapsed. Directors are drawn from various bodies as follows:

- The Minister of the DfC has the right to nominate six Directors
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors
- The Independent and Service museums have the right to nominate two Directors
- Queen's University Belfast and Ulster University have the right to nominate one Director
- National Museums Northern Ireland may nominate one Director
- Other Directors may be co-opted
- If a director resigns before the end of their term, their nominating body may send another representative to complete the term period

The Board of Directors report to the Council's membership at the Annual General Meeting, which is held in September each year.

Governance Statement for the year ended 31 March 2026 (continued)

The Role of the Board of Directors and Governance Framework

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

- Establishes the overall strategic direction of the Council within the determined policy and resources framework
- Monitors the Council's performance as it pursues its aims and objectives
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds
- Operates within the limits of its statutory authority and any delegated authority agreed with the DfC, and in accordance with any other conditions relating to the use of public funds
- Takes account of the views and opinions of the Council's membership in devising the work of Council
- Takes account of any guidance issued by the DfC when reaching its decisions
- Establishes a committee structure, including an Audit and Risk Assurance Committee, to assist in carrying out the work of the Council
- Appoints, and monitors, the performance of the Council's Accounting Officer

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2025-26 all of the meetings were held in person, at various museum member sites.

The Directors of the Board do not receive remuneration for their service to the Council.

A system of internal control is maintained, which includes the formulation of policies and procedures relating to: fraud prevention; raising concerns and the requirements of the Bribery Act 2010; financial planning; staff performance; procurement; the freedom of information and data management; risk management; business planning and performance. These, and other associated matters, are scrutinised by the Council's Board of Directors at each of its meetings and are the focus of discussions at the bi-annual accountability meetings held between the Council's Accounting Officer and DfC.

The Council retains the services of the NI Civil Service's Internal Audit Service (DfC) to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office (NIAO).

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

The Work of the Board of Directors and its Committees

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

Governance Statement for the year ended 31 March 2026 (continued)

Currently the Council Board of Directors has two Committees, each having a Terms of Reference agreed by the Board:

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Grant Committee – assesses the requests for grant assistance (decisions on the allocation of Council acquisition grants up to £1,000 is delegated to the Chair).

In March 2026, the Board formally disbanded the Business Planning Committee after it had been paused for over a year. All Business Planning Committee work had been passed in full to the Board, which related to corporate planning, business planning, staff appraisal and human resource matters.

To manage any conflicts or potential conflicts of interest, the Chair of each Committee asks those present at the start of each meeting if they are conflicted with any of the agenda items. Using this process, reported conflicts are noted in the minutes.

The Board of Directors

During 2025-26, the Board of Directors formally met on five occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

Board meetings	**Attendance**	**Possible meetings**
Nora Douds	3	3
Jessica Hoyle	4	5
Matthew McMahon	4	5
Elizabeth Crooke	4	5
Sean Bardon	4	5
Sarah Calvin	5	5
Nuala Toman	4	5
Alan Freeburn	3	5
Pamela Baird	2	2
Tony Murphy	1	2
Dr Laura Patrick	0	1
Ruth Balmer	1	1
Liesa Johnston	1	1
Celine McStravick	1	1
Brona Moffett	3	3
Cllr McClaughry	2	3
Alderman Paul Greenfield	0	0

The Board of Directors agree a Business Plan for each financial year, which sets out the actions, targets and the allocation of resources to be delivered in support of Council's aims, the draft Programme for Government, Outcomes Delivery Plan and the Northern Ireland Museums Policy. The draft Business Plan is submitted to the DfC.

Council Board of Directors did not receive any Ministerial Direction during 2025-26.

Governance Statement for the year ended 31 March 2026 (continued)

Standing agenda items for the quarterly meetings of the Board of Directors include written reports from the Director on the performance against the Business Plan targets, the financial performance, and governance compliance.

Notable aspects of the business conducted by the Board of Directors during 2025-26 included reviewing Council's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

The Committees

The Audit and Risk Assurance Committee (ARAC) met on four occasions during the year. ARAC meetings are also attended by representatives of the Council internal and external auditors. ARAC activities included the review of various policies and procedures and the active management of corporate risks through the scrutiny of the Corporate Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors.

The Grant Committee met three times to assess the applications received from museums for support and to discuss grant paperwork and prospective grant applications.

The table below provides an overview of attendance at Committee meetings during 2025-26, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

Audit & Risk Assurance Committee	**Actual**	**Possible**
Elizabeth Crooke	5	5
Matthew McMahon	5	5
Alan Freeburn	3	3
Nuala Toman	3	5
Brona Moffett	3	3
Councillor John McClaughry	1	1
Jessica Hoyle	2	3
Grant Committee		
Nuala Toman	3	3
Alan Freeburn	2	3
Sean Barden	2	3
Simon Hunter	3	3
Jessica Hoyle	1	2
Pamela Baird	1	1
Sarah Calvin	0	1

Governance Statement for the year ended 31 March 2026 (continued)

Governance Issues

Independent Assurance

On 10 June 2026 the Council's ARAC considered the final 'Internal Audit Annual Report 2025-26' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for Accounts Payable, Safeguarding Policy and Procedures, Budgetary Control and Financial Management, and follow up on previous audit recommendations.

The Comptroller and Auditor General certifies the Council accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with UK Generally Accepted Accounting Procedures. A *Report to Those Charged with Governance* was also issued by the Northern Ireland Audit Office.

Operation and Performance

<u>Business Planning</u>

During 2025-26 the Council delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan was framed around ten Key Performance Indicators (KPIs) for Council. By the end of 2025-26, nine of KPIs had been fully delivered or exceeded. One KPI, the Corporate Plan 2026-2030 was partially completed due to circumstances beyond the Council's control as the decision was taken to hold off on consultation until the NI Museums Policy was published.

<u>Risk Management</u>

The Council identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary. Council systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2025-26.

Risk 1	While an uplift has occurred from DfC to allow the Council to operate without a deficit this financial year, the risk still remains that next year the baseline drops to below a sustainable level once again.
Risk 2	While DfC have provided the Council with the ability to give out grants this year, the risk remains that next year's grant budget is not renewed resulting in a lack of support from members and the wider NI museum sector.
Risk 3	The Museums Policy represents both an opportunity and a potential risk to the operational integrity and functions of the organisation.
Risk 4	The current cloud file storage system relies on an open architecture that is weak on version control management and increases the risk of unintentional or malicious file movement/deletion.
Risk 5	Loss of Board membership and risk positions are not filled or not filled quickly through Ministerial appointment
Risk 6	Securing new financial service providers and provision of financial services during changeover.

The Corporate Risk Register is also reviewed by the DfC at bi-annual accountability meetings.

Governance Statement for the year ended 31 March 2026 (continued)

Financial Planning

The financial allocation to the NI Museums Council from DfC for 2025-26 was £279,000. Subsequently, the Council was allocated an additional £38,000 to cover operational pressures, and Capital Grants £119,000. The total drawdown for 2025-26 was therefore £436,000.

Procurement

The Council maintains procedures regarding procurement. It continues to ensure that services and goods are procured in line with Managing Public Money Northern Ireland and related guidance by DoF.

Prompt Payments

The Council is committed to the prompt payment of bills for goods and services. The target for payment of bills from the Department for Communities is 10 days from receipt of an appropriate and valid invoice. Performance in this regard was monitored throughout the year, with 91% of bills being paid within the stipulated timeframe and 99% of payments were paid within the 30-day timeframe.

Fraud

The Council maintains policy and procedures relating to fraud prevention. In analysing fraud risk within the Council, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud were identified in 2025-26. (2024-25: nil).

Health and Safety

In line with the Council's Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2025-26. (2024-25: nil).

Conflicts of Interest

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

Gifts and Hospitality

The Council has a policy relating to gifts and hospitality. There were no gifts and hospitality declared by Board members in 2025-26 (2024-25: nil).

Freedom of Information and Data Management

The Council received two requests under the Freedom of Information Act during 2025-26 (2024-25: three). These concerned banking and insurance providers for pest infestations, and film and television productions. They were both answered within the one calendar month timescale required.

In compliance with the requirements of the Data Protection Act 2018, the Council maintains an associated policy and procedures and is compliant with General Data Protection Regulation (GDPR). No issues concerning data loss or personal data related incidents occurred during the year (2024-25: nil).

Governance Statement for the year ended 31 March 2026 (continued)

Safeguarding Children and Young People

The Council has a Safeguarding Policy Statement. The Council does not require its Board or staff members to undertake or participate in any 'regulated' or 'controlled' activity on its behalf. Consequently, staff members are not required to register with the Independent Safeguarding Authority under the vetting and barring arrangements. An Access NI check is performed for new staff members on appointment.

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of Internal Audit, comments made by the external auditors and other review agencies.

In March 2026, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre. The one issue queried was that the Board had the right mix of skills and diversity. The Board will continue to review this situation, but the addition of four new Board members during February 2026 should help to mitigate some of these issues.

The NIAO Effective Audit and Risk Assurance Committees Good Practice Guide and checklist were sent to members of ARAC. The Director and ARAC Chair met in November 2025 to review the checklist, and reports were sent to the November 2025 and February 2026 Committee meetings to ensure best practice was met.

Quality of Information

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

Significant Control Weakness

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2025-26 Annual Assurance Report. There were no significant weaknesses arising this year.

Governance Statement for the year ended 31 March 2026 (continued)

Conclusion

The information provided above gives an understanding of the internal control structure and stewardship of Council operating in the 2025-26 year up to date of approval of the annual report and accounts. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by the Council are satisfactory.

Heather McGuicken
Accounting Officer
DATE: 30/06/2026

Membership of the Northern Ireland Museums Council at 31 March 2026

The Council is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. The Council had 82 members as of 31 March 2026 (2024-25: 85). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

Benefits of NI Museums Council Membership
Becoming a member of the Council offers a range of valuable benefits, including:

- Digital copies of *Museum Beat* and our *Newsletter*, with information about the latest news, events, training opportunities, and job vacancies across the museum sector.
- Significant savings on high-quality training courses designed to support professional development.
- Dedicated assistance and advice from experienced Council staff to support museum needs.
- A variety of networking and learning events hosted by the Council and partners, connecting professionals from across the region.

Membership Fees
Membership fees are reviewed annually by the Council's Board. In recent years, fees have remained unchanged, reflecting limited resources and the absence of a dedicated grants programme. Current funding constraints have also impacted the development of projects that directly support museums and their collections.

Membership fees are subsidised by the Council and any funding secured assists to cover general costs and helps the Council to meet KPI 5 to secure at least 10% non-grant-in-aid funding and show the Council is a financially sustainable and resilient organisation. In 2025-2026, membership fee income was £13,950. Membership fees are reviewed annually and will be raised next year by 3% in line with inflation.

Museum Members
This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Craigavon Museums at the Barn, and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- HMS Caroline
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Museum of Free Derry
- The National Trust (Ardress House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum

Membership of the Northern Ireland Museums Council at 31 March 2026

- Police Museum
- Royal Irish Fusiliers Museum
- The Siege Museum
- The Somme Association (Somme Museum)
- Whitehead Railway Museum of Railway Preservation Society of Ireland

Note: National Museums NI are classified as an associate member of NIMC as the Council are not responsible for assessing their Accredited status.

Membership fees for museum members is:

- For museums with a turnover up to £25,000 per year – £115/year
- For museums with a turnover of £25,000 – £75,000 per year – £230/year
- For museums with a turnover over £75,000 per year – £345/year

Supporting Members

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

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

Membership fees for supporting members is £175/year.

Associate Members

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

There are currently 44 Associate Members.

Membership fees for museum members is:

- Individual – £35/year
- Corporations and Institutions – £115/year

Accountability Report

Losses and special payments (audited information)

Losses Statement

The Council had no losses (2024-25: £nil) exceeding £250,000. There were no bad debt / membership income write offs during 2025-26 (2024-25: nil).

Special Payments
The Council had no special payments (2024-25: nil) exceeding £250,000.

Other payments
The Council has not made any other significant payments, including making gifts in the year to 31 March 2026 (2024-25: nil).

Remote Contingent Liabilities (audited information)
The Council has no remote contingent liabilities (2024-25: nil).

Regularity of Expenditure (audited information)
The Council noted no issues with regularity of expenditure during the financial year.

Heather McGuicken
Accounting Officer
DATE: 30/06/202

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Museums Council for the year ended 31 March 2026 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standards including Financial Reporting Standard (FRS) 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing Report, and Accountability Report that is described in these reports as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of NIMC's affairs as at 31 March 2026 and of its total incoming resources and expenditure of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

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

Basis for opinion

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

My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Remuneration and Staffing Report, and Accountability Report described in these reports as having been audited, and my audit certificate and report. The Directors and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion based on the work undertaken in the course of the audit:

- the parts of the Remuneration and Staffing Report, and Accountability Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors.

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Remuneration and Staffing Report, and Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance’s guidance.

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Responsibilities of the Directors and Accounting Officer for the financial statements

As explained more fully in the Statement of Directors' and Accounting Officer's Responsibilities, the Directors and the Accounting Officer are responsible for:

- maintaining proper accounting records;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements, in accordance with the Companies Act 2006, and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by NIMC will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Companies Act 2006 and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibilityof NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- and addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;
    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report
I have no observations to make on these financial statements.

Dorinnia Carville

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
BELFAST BT7 1EU
30 June 2026

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
INCOME & ENDOWMENTS FROM:					
Donations & legacies	3	321,000	123,805	444,805	269,000
Charitable activities	4	2,904	-	2,904	1,613
Other trading activities	5	121,150	-	121,150	53,376
TOTAL INCOME		445,055	123,805	568,860	323,989
EXPENDITURE ON:					
Charitable activities	6	(446,470)	(128,483)	(574,953)	(332,747)
Total Expenditure		(446,470)	(128,483)	(574,953)	(332,747)
NET INCOME/ (EXPENDITURE)	9	(1,415)	(4,678)	(6,093)	(8,758)
TRANSFERS BETWEEN FUNDS		(116)	116	-	-
NET MOVEMENT OF FUNDS		(1,531)	(4,562)	(6,093)	(8,758)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,594	6,296	9,890	18,648
TOTAL FUNDS CARRIED FORWARD		2,063	1,734	3,797	9,890

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

All of the above amounts relate to continuing activities.

The notes on pages 58 to 72 form part of these financial statements

Balance sheet

	Note	2026 £	2025 £
Fixed assets:			
Intangible assets	**12**	**62**	6,210
Tangible assets	**13**	**-**	1,387
Current assets			
Debtors	**14**	**18,326**	12,351
Cash at bank		**78,614**	59,251
Total current assets		**96,940**	71,602
Liabilities			
Creditors: Amounts failing due within one year	**15**	**(83,205)**	(69,309)
Net current assets		**13,735**	2,293
Total assets less current liabilities		**13,797**	9,890
Provisions	**16**	**(10,000)**	-
Total net assets		**3,797**	9,890
The funds of the charity			
Restricted income funds	**17**	**1,734**	6,296
Unrestricted funds	**18**	**2,063**	3,594
Total charity funds		**3,797**	9,890

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

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

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

Jessica Hoyle
Chair
30/06/2026

Heather McGuicken
Director
30/06/2026

Company registration: NI027735

The notes on pages 58 to 72 form part of these financial statements

Statement of Cash Flows

	Note	2026 £	2025 £
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	**24**	**19,363**	7,377
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets		**-**	-
Payments to acquire intangible fixed assets		**-**	-
Net cash outflow from capital expenditure		**-**	-
INCREASE / (DECREASE) IN CASH	**25**	**19,363**	7,377

The notes on pages 58 to 72 form part of these financial statements

Notes to the financial statements

1. NATURE OF ORGANISATION

The principal activity of the NI Museums Council is to support local museums in Northern Ireland. The NI Museums Council is a company limited by guarantee incorporated in Northern Ireland. The Council's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

Incoming resources

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

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

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

Resources expended

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES *(continued)*

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

Fund accounting

The Council receives various types of funding which require separate disclosure. These are as follows:
(a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of the Council; and
(b) restricted funds: funds which are earmarked by the donor for specific purposes.

Designated funds

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

Intangible fixed assets

Intangible fixed assets are stated at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	- Amortised over 3 years

Fixed assets

Tangible fixed assets are stated at valuation.

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

The Council has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

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

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

Notes to the financial statements (continued)

2. ACCOUNTING POLICIES *(continued)*

Creditors

Creditors are recognised where the Council has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank

Cash at bank is the amount held in the current account.

Provisions

Provisions are recognised where there is a legal or constructive obligation of uncertain timing or amount committing the Council to expenditure on the bases of the best estimate of the expenditure required to the settle the obligation where this can be determined. Where the effect of time value of money is significant, the estimated cash flows have been discounted using appropriate rates.

Pension scheme arrangements

Past and present staff of the Council are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

Reserves

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

Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

Notes to the financial statements (continued)

3. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Grants receivable				
DFC grant-in-aid	317,000	119,000	436,000	264,000
Department of Culture, Media and Sport	4,000	-	4,000	-
Museum Development UK	-	4,805	4,805	5,000
	321,000	123,805	444,805	269,000
Total 2025	264,000	5,000	269,000	

4. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Training income	2,904	-	2,904	1,613
	2,904	-	2,904	1,613
Total 2025	1,613	-	1,613	

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Memberships	13,950	-	13,950	14,147
Recovery in respect of outward secondment	107,174	-	107,174	39,205
Other income	26	-	26	23
	121,150	-	121,150	53,376
Total 2025	53,376	-	53,376	

Notes to the financial statements (continued)

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Grants	-	122,335	122,335	4,815
Project costs	40,967	-	40,967	22,952
Training costs	3,179	-	3,179	2,493
Membership fees	639	-	639	903
Staff training	1,362	-	1,362	830
Wages and salaries	210,967	-	210,967	148,345
Employer's N.I. Contributions	18,332	-	18,332	11,042
Staff pension costs	75,391	-	75,391	51,915
Support costs (Note 7)	25,578	6,148	31,726	26,743
Governance costs (Note 8)	70,055	-	70,055	62,709
	446,470	128,483	574,953	332,747
Total 2025	321,784	10,963	332,747	

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Insurance	679	-	679	667
Telephone	611	-	611	556
Computer and software	9,146	-	9,146	12,127
Printing and stationery	707	-	707	828
Travel and subsistence	1,531	-	1,531	1,411
Bank charges	2	-	2	11
Loss on disposal of fixed assets	10	-	10	-
Depreciation and amortisation	1,377	6,148	7,525	9,128
Professional fees	11,515	-	11,515	2,015
	25,578	6,148	31,726	26,743
Total 2025	20,595	6,148	26,743	

Notes to the financial statements (continued)

8. GOVERNANCE COSTS

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2026 £**	Total Funds 2025 £
Wages and salaries	**4,768**	-	**4,768**	5,417
Employer's N.I. Contributions	**632**	-	**632**	718
Staff pension costs	**1,615**	-	**1,615**	1,835
Accountancy fees and internal audit	**37,740**	-	**37,740**	20,044
Audit fees	**21,800**	-	**21,800**	29,400
Board meeting & travel expenses	**1,128**	-	**1,128**	684
Company governance costs	**2,372**	-	**2,372**	2,134
Secondment	**-**	-	**-**	2,477
	70,055	-	**70,055**	62,709
Total 2025	**62,709**	-	**62,709**	

9. NET INCOME

This is stated after charging:

	2026 £	2025 £
Staff pension contributions	**77,007**	53,654
Depreciation and amortisation	**7,525**	9,128
Loss on disposal of fixed assets	**10**	-
Auditors' remuneration:		
- audit of the financial statements	**21,800**	29,400

10. STAFF COSTS

Total staff costs were as follows:

	2026 £	2025 £
Wages and salaries	**215,733**	153,990
Social security costs	**18,965**	11,628
Other pension costs	**77,007**	53,654
	311,705	219,272

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £1,128 (2024-25 – £112).

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes, but the Council is unable to identify its share of the underlying assets and liabilities.

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation.

The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension- scheme-valuations .

For 2025-26 employers' contributions of £77,007 were payable to the NICS pension arrangements flat rate of 34.25% of pensionable pay, for all salaries (2024-25: £53,654)

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil were paid to one or more of the panel of two appointed stakeholder pension providers (2024-25: £nil). Employer contributions are age-related and range from 8% to 14.75% (2024-25: 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2024-25 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2024-25: £nil).

Notes to the financial statements (continued)

10. STAFF COSTS (continued)

Particulars of employees:

The average number of full time equivalent (FTE) employees during the year was as follows:

	2026 No	2025 No
FTE	**4**	4

Two employees received a salary of more than £60,000 during the year (2024-25 – one) with one in the banding of £70,000 to £79,999 (2024/25: £60,000 to £69,999) and one in the banding of £60,000 to £69,999 (2024/25: below the disclosure threshold).

11. TAXATION

The Council is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

The Council is not registered for VAT.

12. INTANGIBLE FIXED ASSETS

	Website £
VALUATION	
At 1 April 2025	18,445
At 31 March 2026	**18,445**
AMORTISATION	
At 1 April 2025	12,235
Amortisation charge for the year	6,148
At 31 March 2026	**18,383**
NET BOOK VALUE	
At 31 March 2026	**62**
At 31 March 2025	6,210

Notes to the financial statements (continued)

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
VALUATION				
At 1 April 2025	29,256	40	6,484	**35,780**
Disposals	(5,715)	(40)	(32)	**(5,787)**
At 31 March 2026	23,541	-	6,452	**29,993**
DEPRECIATION				
At 1 April 2025	27,869	40	6,484	**34,393**
Charge for the year	1,377	-	-	**1,377**
Eliminated on disposal	(5,705)	(40)	(32)	**(5,777)**
At 31 March 2026	23,541	-	6,452	**29,993**
NET BOOK VALUE				
At 31 March 2026	-	-	-	**-**
At 31 March 2025	1,387	-	-	**1,387**

14. DEBTORS

	2026 **£**	2025 £
Trade debtors	**15,474**	9,900
Accrued income	**1,089**	23
Prepayments	**1,764**	2,428
	18,327	12,351

15. CREDITORS: Amounts falling due within one year

	2026 **£**	2025 £
Trade creditors	**187**	5,827
Short–term compensated absences (holiday pay)	**5,585**	5,015
Taxation and social security	**-**	19
Other creditors	**685**	724
Deferred income	**5,185**	185
Accruals	**71,607**	57,539
	83,249	69,309

Deferred income includes £5,000 (2025: £nil) relating to grant funding received in advance from the Esme Mitchell Trust for the acquisition of artifacts, which will be recognised as income when the related performance conditions are met.

Notes to the financial statements (continued)

16. PROVISIONS

	2026 £
At 1 April 2025	-
Charge in year	10,000
At 31 March 2026	**10,000**

During the year, management have been reviewing the facts of an on-going legal case where the Council is a named respondent in an employment tribunal claim and liaising with advisers. At 31 March 2026, management have made an assessment of costs associated with this case and a provision has been created in respect of the current anticipated outlay, although the amount remains uncertain. Further information cannot be disclosed so as not to prejudice the legal proceedings.

Analysis of expected timing of discounted flows

	2026 £
Less than one year	10,000
At 31 March 2026	**10,000**

17. RESTRICTED INCOME FUNDS

	Balance at 1 April 2025 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2026 £
Esme Mitchell Trust	7	-	-	-	7
Museum Development UK	79	4,805	(4,491)	116	509
DFC Capital – Grants	-	119,000	(117,844)	-	1,156
DFC Capital – Website	6,210	-	(6,148)	-	62
	6,296	123,805	(128,483)	116	1,734

Notes to the financial statements (continued)

17. RESTRICTED INCOME FUNDS (continued)

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2025 £
Esme Mitchell Trust	7	-	-	-	7
Museum Development UK	13	5,000	(4,815)	(119)	79
DFC Capital – Website	12,358	-	(6,148)	-	6,210
	12,378	5,000	(10,963)	(119)	6,296

18. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2025 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2026 £
Unrestricted income funds	3,594	445,055	(446,470)	(116)	2,063

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2025 £
Unrestricted income funds	6,270	318,989	(321,784)	119	3,594

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Intangible assets	-	62	62	6,210
Tangible assets	-	-	-	1,387
Net current assets/(liabilities)	2,063	1,672	3,735	2,293
	2,063	1,734	3,797	9,890

Notes to the financial statements (continued)

20. FINANCIAL INSTRUMENTS

The Council's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. The Council does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day- to-day operational activities, the Council holds no financial instruments.

Liquidity Risk
The Council secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

Credit Risk
The Council is not exposed to any material credit risk.

21. GUARANTOR

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

22. ULTIMATE CONTROLLING PARTY

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

23. RELATED PARTY TRANSACTIONS

NI Museums Council is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party.

During the year, the Council received a £5,000 grant from Art Fund for Playful Museums Grants to seven museums of up to £500 distributed, photography for Playful Museum project of £1,125.00 and Playful Museum loan box costing £395.58.

Grants were awarded to a range of bodies that are represented on NIMC's Board of Directors. These can be summarised as follows and are split into:

Playful Museums Grant (supported by MDUK Art Fund)				
Grant Applicant	**Project**	**Amount Awarded**	**Declared Interest of Board Member**	**Associated Organisation**
NI War Memorial	Jeannie's Adventure to the Countryside – Exploring Museum Spaces Through Exuberant Play and Singing	500.00	Alan Freeburn	Consultant for NI War Memorial
Ballymoney Museum	Exploring Wild Ireland	500.00	Sarah Calvin	Causeway Coast & Glen Borough Council
Newry & Mourne Museum	Myths and Music	500.00	Alan Freeburn	Newry, Mourne & Down District Council

Notes to the financial statements (continued)

23. RELATED PARTY TRANSACTIONS (continued)

Local Museums Small Capital Grants Programme				
Grant Applicant	**Project**	**Amount Awarded**	**Declared Interest of Board Member**	**Associated Organisation**
NI War Memorial	NIWM Accessibility and Learning Enhancement	£1,150.00	Alan Freeburn	NI War Memorial
Coleraine Museum	Sensing Coleraine's past: access in the community	£8,409.50	Sarah Calvin	Causeway Coast and Glens Museum Service
Ballymoney Museum	Museum Minis refurbishment	£10,965.00	Sarah Calvin	Causeway Coast and Glens Museum Service
Newry and Mourne Museum	Toys and Clothing Loan Boxes	£1,522.64	Alan Freeburn	Newry, Mourne and Down District Council
FE McWilliam Gallery and Studio	Fit Out of Changing Places Facility at the FE McWilliam Gallery	£10,000.00	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council
FE McWilliam Gallery and Studio	Fit out of new education and community rooms	£10,000.00	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council

Museum Collections Capital Grants Programme				
Grant Applicant	**Project**	**Amount Awarded**	**Declared Interest of Board Member**	**Associated Organisation**
Fermanagh County Museum	Enhancing Management of our Local History Archives	£4,033.81	Cllr John McClaughry	Fermanagh and Omagh District Council
Down County Museum	Capturing the Collection: Digitisation & Storage of Down County Museum's historic photographs	£4,012.66	Alan Freeburn	Newry Mourne and Down District Council
Ballycastle Museum	Upgrading Preventive Conservation and storage	£3,460.50	Sarah Calvin	Causeway Coast and Glens Museum Service
Newry and Mourne Museum	Object of the Month Case	£4,711.00	Alan Freeburn	Newry Mourne and Down District Council
NI War Memorial	HVAC and environmental monitoring system for the NIWM museum archive	£4,000.00	Alan Freeburn	NI War Memorial
Armagh Robinson Library and No 5 Vicars' Hill	Protection of our Loose Pamphlet Collection	£1,063.05	Alderman Paul Greenfield	Armagh City, Banbridge and Craigavon Borough Council

Notes to the financial statements (continued)

24. RECONCILIATION OF NET OUTGOING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net outgoing resources before transfers	**(6,093)**	(8,758)
Depreciation and amortisation	**7,525**	9,128
Loss on disposal of fixed assets	**10**	-
Increase in provisions	**10,000**	-
(Increase)/decrease in debtors	**(5,975)**	11,641
Increase/(decrease) in creditors	**13,896**	(4,634)
Net cash outflow from operating activities	**19,363**	7,377

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

	2026	2025
	£	£
Increase in cash in the period	**19,363**	7,377
Change in net funds	**19,363**	7,377
Net funds at 1 April 2025	**59,251**	51,874
Net funds at 31 March 2026	**78,614**	59,251

26. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2025	**Cash flows**	**31 March 2026**
	£	**£**	**£**
Cash at bank	59,251	19,363	78,614

27. CONTINGENT LIABILITIES

The Council is a named respondent in an employment tribunal claim where a liability has not yet been established and cannot be quantified.

28. GOING CONCERN

DfC has only provided a three-month interim Resource budget for 2026/2027 at the same level as the 2025/2026 budget. This does not include additional capital funding allocation for grants. It is noted that project work is extremely limited and NIMC struggles to fulfil its obligations for the sector in this regard. However, NIMC continues to expect to receive funding to meet operational costs in the upcoming financial year. Considering all of these factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

Notes to the financial statements (continued)

ADDITIONAL DISCLOSURES REQUIRED BY FReM

The Council, as a charitable arm's length body, is required to account for grant-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALBs, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

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

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

Statement of Financial Activities prepared under FReM

	2026	2025
	£	£
Income and endowments from:		
Donations & legacies	**8,805**	5,000
Charitable activities	**2,904**	1,613
Other trading activities	**121,150**	53,376
Total incoming resources	**132,860**	59,989
Resources expended:		
Charitable activities	**574,953**	332,747
Total resources expended	**574,953**	332,747
Amount transferred to reserves	**(442,093)**	(272,758)
Analysis of Reserves prepared under FReM		
Balance brought forward	**9,890**	18,648
Grant in aid received in year	**436,000**	264,000
Net operating cost for year	**(442,093)**	(272,758)
Balance at 31 March	**3,797**	9,890

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Cover image: Exhibition at Irish Linen Centre and Lisburn Museum. Photograph by Neil Keery (2026)