

Appropriation Account 2022

Vote 4

Central Statistics Office

Introduction

As Accounting Officer for Vote 4, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2022 for the salaries and expenses of the Central Statistics Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.945 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2022, have been applied in the preparation of the account.

Depreciation

Assets that cost €7.864 million, and were employed during the 2022 Census of Population are being depreciated over a two-year period commencing June 2022.

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that the Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of nine non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Office complied with the guidelines in respect of all contracts in 2022 and this has been reflected in the 40/2002 annual return referenced under procurement above.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The risk register is reviewed and updated by the risk board on a quarterly basis and approved annually by the management board.

The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the risk board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Overpayment of home office allowance

The Office continuously conducts surveys collecting data from Irish households. The Office has a permanent household survey field workforce of approximately 130 coordinators and interviewers, and additional temporary field staff are recruited to conduct cyclical surveys.

Payment of a home office/storage allowance to field staff was implemented from October 2018 at a rate of €16.01 a week, in accordance with 2004 General Council Report 1438. During 2022, the Office identified that the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR) had decreased the allowance with effect from 1 January 2011 to €12.77 a week. The correct allowance rate was implemented with effect from 24 April 2023.

The incorrect weekly allowance rate was in payment from October 2018 to April 2023, and involved an overpayment of €3.24 a week per field staff member. The total amount overpaid has been calculated at approximately €93,000 and relates to 348 staff members for variable periods of employment. The Office is seeking to recoup the amounts overpaid from the relevant staff members/former staff members/pensioners in accordance with DPENDPDR circular 7/2018.

The CSO household surveys are very complex, with constant changes to data collected and in the number of interviewers on field collection duties. Administration of various payments, including the home office/storage allowance is done via the National Shared Services Office (NSSO) travel and subsistence expenses claims process. The Office is engaging with the NSSO to change the payment of this allowance to the payroll process. The Office is also investing further in professional accountant resources to add to our analysis and review of expenditure.

Pádraig Dalton
Accounting Officer
Central Statistics Office

25 August 2023

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 4 Central Statistics Office

Opinion on the appropriation account

I have audited the appropriation account for Vote 4 Central Statistics Office for the year ended 31 December 2022 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 4 Central Statistics Office for the year ended 31 December 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Central Statistics Office and have fulfilled my other ethical responsibilities in accordance with the standards.

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

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

1 September 2023

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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 the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 4 Central Statistics Office

Appropriation Account 2022

		2022	2021
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of annual statistical programme	105,605	102,071	61,880
	105,605	102,071	61,880
Gross expenditure			
<i>Deduct</i>			
B Appropriations-in-aid	2,120	2,531	1,663
Net expenditure	103,485	99,540	60,217

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2022	2021
	€	€
Surplus to be surrendered	3,944,786	2,938,409

Pádraig Dalton
Accounting Officer
Central Statistics Office

30 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

		2022	2021
	€000	€000	€000
Pay		77,814	48,028
Non pay		24,257	13,852
Gross expenditure		102,071	61,880
<i>Deduct</i>			
Appropriations-in-aid		2,531	1,663
Net expenditure		99,540	60,217
Changes in capital assets			
Purchases cash	(3,188)		
Depreciation	4,121	933	(2,913)
Changes in net current assets			
Decrease in closing accruals	(245)		
Decrease in inventories	144	(101)	(633)
Direct expenditure		100,372	56,671
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		11,556	8,816
Notional rents		1,706	1,706
Net programme cost		113,634	67,193

1.1 Net allied services expenditure

The net allied services expenditure amount comprises the following amounts in relation to Vote 4 borne elsewhere.

		2022	2021
		€000	€000
Vote 9	Office of the Revenue Commissioners	1,216	1,259
Vote 12	Superannuation and Retired Allowances	8,337	6,484
Vote 13	Office of Public Works	1,389	971
Vote 18	National Shared Services Office	614	102
		11,556	8,816

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	14,830	19,293
Current assets			
Bank and cash	2.2	1,687	981
Inventories	2.3	—	144
Prepayments	2.4	2,352	1,968
Accrued income	2.5	152	113
Other debit balances	2.6	204	108
Net Exchequer funding	2.8	500	753
Total current assets		4,895	4,067
Less current liabilities			
Accrued expenses		540	362
Other credit balances	2.7	2,391	1,842
Total current liabilities		2,931	2,204
Net current assets		1,964	1,863
Net assets		16,794	21,156
Represented by:			
State funding account	2.9	16,794	21,156

2.1 Capital assets

	Office equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000
Gross assets				
Cost or valuation at 1 January 2022	73,041	3,206	11,731	87,978
Additions	157	—	3,031	3,188
Disposals ^a	(30,289)	—	—	(30,289)
Transfers	10,432	—	(10,432)	—
Adjustments ^b	(3,942)	(2,303)	(3,207)	(9,452)
Cost or valuation at 31 December 2022	49,399	903	1,123	51,425
Accumulated depreciation				
Opening balance at 1 January 2022	65,580	3,105	—	68,685
Depreciation for the year	4,108	13	—	4,121
Depreciation on disposals ^a	(30,289)	—	—	(30,289)
Adjustments ^b	(3,669)	(2,253)	—	(5,922)
Cumulative depreciation at 31 December 2022	35,730	865	—	36,595
Net assets at 31 December 2022	13,669	38	1,123	14,830
Net assets at 31 December 2021	7,461	101	11,731	19,293

Note ^a As part of the project to remove assets less than €10,000, all remaining assets were reviewed. This review resulted in an increase in disposals in the year. 2022 disposals had an original acquisition cost of €30.289 million, of which €29.974 million relate to disposal of obsolete fully depreciated software assets.

^b Adjustments relate to removal of assets costing less than €10,000 from the asset register totalling a net €326,000, plus an adjustment to the opening value of assets under development totalling €3.204 million – combined net adjustment of €3.53 million. The adjustment is reflected in the State funding account (note 2.9).

2.2 Bank and cash

at 31 December	2022 €000	2021 €000
PMG balances	1,686	979
Petty cash	1	2
	1,687	981

2.3 Inventories ^a

at 31 December	2022	2021
	€000	€000
Stationery	—	99
IT consumables	—	18
Gift vouchers	—	27
	—	144

Note ^a Commencing in 2022, high-volume, low-value items are fully expensed in the year, and are no longer classified as stock items.

2.4 Prepayments

at 31 December	2022	2021
	€000	€000
IT services and support	1,911	1,568
Census publicity	3	227
Other prepayments	438	173
	2,352	1,968

2.5 Accrued income

at 31 December	2022	2021
	€000	€000
Grant funding due from the EU	152	113
	152	113

2.6 Other debit balances

at 31 December	2022	2021
	€000	€000
Recoupable salaries	32	26
Recoupable travel expenditure	9	—
Recoupable travel pass expenditure	4	9
OPW suspense balance	95	51
Other debit suspense items	64	22
	204	108

2.7 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	768	659
Pay related social insurance	514	432
Professional services withholding tax	53	121
Value added tax	45	19
Pension contributions	175	219
Local property tax	5	5
Universal social charge	148	129
	<u>1,708</u>	<u>1,584</u>
Payroll deductions held in suspense	197	183
Other credit suspense items	486	75
	<u>2,391</u>	<u>1,842</u>

2.8 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	3,945	2,938
Exchequer grant undrawn	<u>(4,445)</u>	<u>(3,691)</u>
Net Exchequer funding	<u>(500)</u>	<u>(753)</u>
Represented by:		
Debtors		
Bank and cash	1,687	981
Debit balances: suspense	<u>204</u>	<u>108</u>
	1,891	1,089
Creditors		
Due to the State	(1,708)	(1,584)
Credit balances: suspense	<u>(683)</u>	<u>(258)</u>
	(2,391)	(1,842)
	<u>(500)</u>	<u>(753)</u>

2.9 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		21,156	17,610
Disbursements from the Vote			
Estimate provision	Account	103,485	
Surplus to be surrendered	Account	(3,945)	
Net vote		99,540	60,217
Non cash items – capital assets adjustment	2.1	(3,530)	
Expenditure (cash) borne elsewhere	1.1	11,556	8,816
Non cash expenditure – notional rent	1	1,706	1,706
Net programme cost	1	(113,634)	(67,193)
Balance at 31 December		16,794	21,156

2.10 Commitments

at 31 December	2022	2021
	€000	€000
Procurement of goods and services	12,582	7,121

2.11 Matured liabilities

at 31 December	2022	2021
	€000	€000
Estimate of matured liabilities not discharged at year end	10	1

2.12 Contingent liabilities

The Office is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 4 Central Statistics Office is classified as administrative expenditure applied towards a single programme: delivery of annual statistical programme.

		2022		2021
		Estimate provision ^a	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	79,787	77,814	48,028
ii	Travel and subsistence	1,105	748	186
iii	Training and development and incidental expenses	3,146	2,584	1,747
iv	Postal and telecommunications services	1,304	1,436	1,230
v	Office equipment and external IT services	11,354	11,679	8,445
vi	Office premises expenses	1,196	1,745	1,466
vii	Consultancy services and value for money and policy reviews	105	12	18
viii	Collection of statistics	7,608	6,053	760
		105,605	102,071	61,880

Note ^a Included in the total estimate provision for 2022 is EU NRRP (National Resilience and Recovery Plan) funding totalling €1.5 million. Actual expenditure was €1.102 million in 2022. See note 6.1.

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €1.105 million; outturn €748,000

The decrease of €357,000 on expenditure on travel and subsistence was due to travel restrictions arising from the Covid-19 pandemic

vi Office premises expenses

Estimate provision €1.196 million; outturn €1.745 million

The increase of €549,000 on expenditure on office premises expenses was due to additional expenditure on office improvements, Covid-19 related work, blended working requirements and energy costs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
1	European Union receipts	530	906	182
2	Miscellaneous	70	83	96
3	Receipts from additional superannuation contributions on public service remuneration	1,520	1,542	1,385
Total		2,120	2,531	1,663

Significant variations

The following outlines the reasons for significant variations (+/- 5% and €100,000).

1 European Union receipts

Estimate €530,000; realised €906,000

The increase of €376,000 was partly due to a timing difference on the receipt of the integrated farm statistics grant of €250,000 – paid in 2022 instead of 2023. The other three EU grants received during 2022 were greater than estimated value.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2022	2021
Number of staff at year end	<u>1,001</u>	<u>898</u>

5.2 Pay

	2022	2021
	€000	€000
Pay	69,898	44,103
Higher, special or additional duties allowances	1,589	280
Overtime	266	63
Employer's PRSI	6,061	3,582
Total pay ^a	<u>77,814</u>	<u>48,028</u>

Note ^a The total pay figure is that of subhead A(i).

5.3 Allowances and overtime payments

	Number of recipients ^a	Recipients of €10,000 or more	Highest individual payment	
			2022	2021
			€	€
Higher, special or additional duties allowances	597	4	15,523	14,419
Overtime and extra attendance	125	3	20,632	10,846
Other allowances	4	—	65	40
Extra remuneration in more than one category	18	8	27,920	18,406

Note ^a A higher number of allowance recipients in 2022 arose due to allowances paid to the temporary census field supervisory staff. Additional overtime was incurred during 2022 to ensure delivery of census processing deadlines.

5.4 CSO staffing by pay band

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	727	646
60,000	69,999	70	54
70,000	79,999	34	46
80,000	89,999	59	60
90,000	99,999	29	17
100,000	109,999	17	19
110,000	119,999	14	8
120,000	129,999	1	—
130,000	139,999	—	—
140,000	149,999	—	2
150,000	159,999	2	3
160,000	169,999	3	1
170,000	179,999	1	—
180,000	189,999	—	—
190,000	199,999	—	1
200,000	209,999	1	—

5.5 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €7,200 during 2022. The payments made were consistent with the principles of the Public Services (Single Scheme and other Provisions) Act 2012.

There were no officers serving outside the Office for all or part of 2022 and whose salaries were paid by the Office.

This account does not include expenditure in respect of 33 officers who were serving outside the Office for all or part of 2022 in other government department/offices that paid their salaries.

5.6 Payroll overpayments

	Number of recipients	2022 €	2021 €
Overpayments	70	100,656	82,554
Recovery plans in place	28	53,386	48,395

Four overpayment recovery plans in respect of four individuals to the value of €4,871 were transferred to other departments in the year.

There were overpayments amounting to a total of €2,296 to 23 Census 2022 enumerators. Because of the relatively small amounts involved, it was considered that it would probably be uneconomic to try to recoup these overpayments. Therefore, a decision was made not to seek the recoupment of these overpayments, and they are not included in the amounts in the note.

In addition to the overpayments shown above, potential overpayments of home office/storage expenses allowances to 348 field staff over the period October 2018 to April 2023 were identified. These have been valued at an estimated €93,000 in total. Arrangements for recovery of the overpaid amounts are being progressed. See also the statement on internal financial control.

5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2022 €000	2021 €000
Basic pay	202	190

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the established pre-1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 EU funding

The Office receives funding in relation to projects/surveys conducted on behalf of Eurostat. During 2022, the CSO received EU income totalling €906,204 on foot of four contracts. Two contracts were for data collection to facilitate purchasing power parity comparisons between capital city prices totalling €200,055. A third contract was for the census of agriculture totalling €456,149 and the fourth contract was for integrated farm statistics totalling €250,000. This funding has been recognised as appropriations-in-aid in 2022.

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €1.5 million (actual expenditure €1.102 million) in 2022 towards the first milestone delivery of an online census platform. This grant was added to the Office allocation through the Department of Public Expenditure, National Development Plan Delivery and Reform vote mechanism.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Total	Total
	2022	2021
Number of cases	4 ^a	3
	€000	€000
Department's own legal costs	1	9
Payments by/on behalf of Department		
Compensation	—	95
Legal costs	40	—
Other costs	13	2
Total	54	106

- Notes
- ^a Costs were incurred in relation to four claims by employees. No compensation was paid in 2022.
 - ^b At 31 December 2022, the following claims are outstanding: personal injury claims — seven (2021: seven); loss or damage claims — two (2021: nil); employment law cases (WRC) — three (2021: nil).